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The required knowledge and skills from Libyan university accounting education and barriers to development: A mixed methods study using an institutional theory lens

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A Thesis Submitted to the University of Huddersfield in Partial Fulfilment of the Requirements for the Degree of Doctor of Philosophy

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Abstract

The business environment worldwide has witnessed remarkable changes, which require education to respond. However, accounting bodies and organisations have become concerned about the expansion of the gap between what is being taught in accounting education programmes (AEPs) and what are the requirements of the labour market. Much of this debate has focused on developed countries, but the same issues are likely to apply, but perhaps in different form, in emerging economies too.

Using Libya as an example of an emerging economy, this research examines professionals', practitioners' and educators' perceptions regarding three things: the required knowledge and skills; the gap that exists in both university accounting students and employees; and the institutional influences and barriers that may affect the development of university AEPs. Institutional theory was adopted as a lens to help guide and explain the findings. In order to fulfil the research objectives, a mixed method exploratory study design was used. This design included two phases: twelve Viber and Skype interviews were conducted, then 262 valid online questionnaire responses were collected.

Thematic analysis of the interview transcripts was conducted, then the questionnaire responses were analysed, mainly using Welch's ANOVA. The emerged themes showed that what is considered important for AEPs can be classified into three areas: technical knowledge (e.g. financial accounting, auditing, and awareness of ethical issues in accounting and auditing); generic skills such as teamwork, reading with understanding, and analysis skills; and IT skills (e.g. electronic accounting systems and World Wide Web). Most stakeholders were not satisfied with the development level that students exhibited in important competencies. The failures of Libyan AEPs were attributed to teaching and faculty member-related issues, student-related issues, curricula-related issues, and collaboration-related issues.

Different institutional influences shape and affect AEPs. Coercive isomorphic pressures stem from the dependency of the universities upon government funding, and the previous regime's attempts to politicize education. Mimetic isomorphic influences result from different channels, including curricula, teaching methods experience brought by abroad-educated academics, and the good relationship between Libya and the previous colonizer.

The study contributes to a knowledge gap in the accounting education literature from an emerging economy context, where educators consider the gap between the required skills and development level in their students even larger than that perceived by professionals and practitioners. Using institutional theory as a lens to answer the research questions provides evidence of the influences that accounting educators in Libya face.

As well as following up this project in other emerging economies, further research should consider the voices of students and recent graduates as key stakeholders.

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List of Abbreviations

AAA	American Accounting Association
AAS	Accounting Attitude Scale
AECC	Accounting Education Change Commission
AEPs	Accounting Education Programmes
AESB	Accounting Education Standards Board
AICPA	The American Institute of Certified Public Accountants
AIS	Accounting Information System
ANAN	Association of National Accountants of Nigeria
ANECA	The National Agency for Quality Assessment and Accreditation
ASCA	The Association of Syrian Certified Accountants
CA	The Chartered Accountant
CIMA	The Chartered Institute of Management Accountants
CPA	The Certified Public Accountants
EHEA	The European Higher Education Area

FASB	The Financial Accounting Standards Board
FSSC	The Accountancy & Finance Sector Qualification Strategy
FRC	Financial Reporting Council
GFC	The Global Financial Crisis
HKICPA	The Hong Kong Institute of Certified Public Accountants
IAESB	International Accounting Education Standards Board
IAESs	International Accounting Education Standards
ICAA	Institute of chartered Accountants of Australia
ICAEW	The Institute of Chartered Accountants in England and Wales
ICAN	The Institute of Chartered Accountants of Nigeria
ICAS	and the Institute of Chartered Accountants of Scotland
IFAC	International Federation of Accountants
IFRS	International Financial Report Standards
IPD	Initial Professional Development
IMA	the Institute of Management Accountants
KIMEP	Kazakhstan Institute of Management Economics and Strategic Research
LAB	Libyan Audit Bureau
LACPA	Lebanon Lebanese Association of Certified Public Accountants
LUAA	Libyan Union of Accountants & Auditors
NASBA	National Association of State Boards of Accountancy
NIS	New Institutional Sociology
QAA	The Quality Assurance Agency for Higher Education
QACHEI	Quality Assurance Centre of Higher Education Institutions
SBA	State Board of Accounting
SRI	Stanford Research Institute

WTO The World Trade Organization

WB The World Bank

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Chapter 1 Introduction and Background

1.1 The chapter outline

The aim of the first section of this chapter is to give the study aim and objectives. The second section provides a background to the study which briefly reviews the accounting education literature in developed and developing economics and, further, in the Libyan context. The third section presents the limitations of previous studies and the research motivation. The fourth section presents the study questions and gives a summary of the research methodology. The fifth section outlines the study itself.

1.2 The study aim and objectives

Various stakeholders, including accounting bodies and organisations, and individual researchers, have repeatedly criticised accounting education for not keeping pace with the dramatic changes that have taken place in the context of the workplace (Albrecht & Sack, 2000; Gallhofer, Haslam, & Kamla, 2009; Henderson, 2001; Stoner & Milner, 2010; Webb & Chaffer, 2016). In today's global economic and social environment, the quality of education provided by institutions and universities in the country is considered a substantial factor in enhancing the development and stability of the country. Education is defined as "the activities that aim to develop the knowledge, skills, moral values, and understanding required in all aspects of life rather than knowledge and skills relating to only a limited field of activity" (Reid & Barrington, 1997, p. 22). Specifically, according to Steadman and Green (1995), accounting education can be defined as the process of educating a student to be able to determine, collect, record, summarise, report, analyse and audit the data which will drive decision makers in business. Thus, this definition shows that, in addition to the knowledge attributes of accounting, students are required to have certain generic skills so as to be able to transfer what they have learnt at universities into the

workplace environment. The main aim of this study is to undertake an empirical investigation of the current situation in Libyan university AEPs and related institutional influences and issues, particularly in relation to equipping students with the appropriate knowledge and skills. Further, this study investigates professionals', practitioners', and educators' perspectives in order to:

- Examine important knowledge and skills within Libyan university AEPs in relation to accounting practice's needs and demands and its surrounding institutional environment.
- Examine the possible existence of a gap in Libyan university AEPs between the importance and development level of knowledge and skills in response to institutional needs and demands.
- Examine the institutional influences and barriers that may affect Libyan university AEPs in their response to the accounting in practice needs that have resulted in the existing gap.

1.3 The study background

The expectations of accounting education are centred on the development of students' knowledge and skills. This task is important since knowledgeable and skilled graduates are perceived as being highly desirable in terms of the country's development. Therefore, for accounting education to achieve this valuable task it is important to recognise the meaning and the definition of required knowledge and skills. Since accounting is the product of its environment, its requirements are different from one context to another; indeed, there is a broadening debate on the abilities inherent to the generic knowledge and skills that graduates should have to be ready for employment. In this regard, it worth defining the knowledge and skills in connected way. According to Stone, Arunachalam, and Chandler (1996) "knowledge is the state of knowing something, while skill is the ability to use one's knowledge to perform a task" (Stone et al., 1996, p. 347).

Thus, knowledge is perceived as the base that supports the one ability (skill) in a specific area of performance in a practical situation. The focus on applying knowledge and skills requires educators to improve student performance in relation to the use of facts and concepts in order to overcome the specific problems they will face in the course of their careers.

To clarify, knowledge and skills are specifically divided into two sets within this thesis. The first set is generic skills; the second is technical knowledge attributes. Generic skills, including IT skills, can be described as the skills that are common to a number of disciplines. There is a broadening debate on the abilities that come with the generic skills which graduates should possess in order to be considered ready for employment. Based on employees' needs for these skills sets, this has been variously defined in the literature; for example, Lincoln, Lynham, and Guba (2011) argued that:

“Work in advanced societies is changing unpredictably so that generic forms of human formation are called for. ‘Transferable skills’ and ‘key skills’ are simply the code words for the kinds of capability now being sought; ‘adaptability’ and ‘flexibility’ are indications of the kinds of disposition now required. These meta-skills, enable persons to deploy effectively a repertoire of generic and more specific skills”. (Lincoln et al., 2011 P.1)

Generic skills are not considered to belong to a specific discipline, and in this regard this term is used to describe:

“any skill that is not subject specific but is desirable for employability purposes”
(Crawford, Helliard, & Monk, 2011, p. 117).

In addition, the term “generic skills” is known variously in the literature as ‘generic skills’, ‘professional skills’, ‘employability skills’, ‘graduate outcomes’, ‘graduate capabilities’, ‘transferable skills’, or ‘core skills’ (Clanchy & Ballard, 1995; James, Lefoe, & Hadi, 2004; Schalkwyk, 2002). These differences in the name of this term could be attributed to the

differences in the definitions and contents of these skills, as discussed above. Within the present study, the term “generic skills” will be used so as not to confuse the reader, and also because of the prevalence of this term in the recent literature (Abayadeera & Watty, 2014; Crawford et al., 2011; Daff, De Lange, & Jackling, 2012; Tempone et al., 2012; Watty, 2014).

With respect to technical knowledge, although generic skills are of critical importance in the skill sets that accounting students should possess, these attributes still have a vital role in relation to workplace requirements (Howieson et al., 2014). Technical knowledge allows accounting graduates to work competently when they start employment. According to Chaker and Abdullah (2011), these knowledge attributes include knowledge *“in numeracy, decision and risk analysis, measurement, reporting and knowledge in legislation and regulatory requirements.”* (Chaker & Abdullah, 2011, p. 194)

Based on the definition of knowledge and skills above, students need to have technical knowledge in order to apply it in the workplace. For example, decision and risk analysis is covered in subjects such as management accounting. Reporting is included in financial accounting and measurement, which is covered in the majority of technical topics such as economics and quantitative methods in accounting. Therefore, it is clear that this knowledge provides accounting students with a theoretical basis (Albin & Crockett, 1991). This basis, for example, helps them to prepare fundamental reports and financial statements. Further discussion regarding technical knowledge, and generic and IT skills, is provided in Chapter 2.

The need for accounting education to improve student knowledge and skills differ based on the general development of the country in question. Within this section, studies of accounting education within developed and developing countries, and specifically in the Libyan context, are reviewed to set the overall scene for the study.

- **Accounting education in developed countries**

In the USA, the Bedford Committee Report 'White paper' 1986-1996, emphasised teaching students the requirements of professional examinations, as various important competencies were being neglected, and both students and lecturers tended to base their learning and teaching on memorisation. Among these competencies were critical thinking, creativity, and analytical skills. Supporting the conclusions of the Bedford Committee, Albrecht and Sack (2000) stated that organizations now function in environments characterized by shorter life-span products and reduced competitive advantage; increased uncertainty which needs far better, quicker and more decisive action by management; outsourcing of essential but non-value adding activities; complexity and increased consciousness of risk; reorganization of reward systems; an increased focus on customer satisfaction; and change in financial reporting and an increased regulatory activities. Further, due to these factors in the workplace, generic and technical skills should be emphasised in the accounting curriculum. Thus, more emphasis should be placed on teaching students analytical thinking abilities, and to be independent learners. However, current accounting education is not equipping students with the required knowledge and skills such as critical thinking, decision making, and teamwork which would allow them to deal with the current demands of the workplace. In the USA, no pre-education is offered by professional bodies. The American Institute of CPAs (AICPA) and State Boards of Accounting (SBA) are responsible for licensing public practice. Furthermore, more educational requirements were essentially identified by an Act established by the National Association of State Boards of Accountancy (NASBA) and the AICPA. These required that the candidate should complete a specific number of courses in accounting topics such as auditing, financial accounting, managerial accounting, taxation, and accounting information systems. Further, s/he should have a specific number of hours being educated in general business practice such as finance, business law, management, marketing, and information technology (Flood, 2014). However, within accounting education in the USA, the

Pathways Commission (2012) highlighted several obstacles to the above including the lack of flexibility in staff tenure processes, and a greater focus on research productivity; lack of reward structures that consider students and syllabus innovation; the slow process of curriculum change; a lack of teaching staff to impart the necessary knowledge, experience, and chances to incorporate effective practices in teaching methods; failure to clarify the real motives that drive faculty members; and the lack of understanding regarding the significance of adopting sound pedagogy that is relevant to professional aspects (Behn et al., 2012; Sundem, 2014).

In the UK, AEPs are strongly influenced by the accounting profession (Becher, 1994). This, in other words, means that university academics are less able to influence these programmes than is the situation with AEPs in other countries. However, those who want to join a professional accounting body (PAB) do not need to have a university accounting degree as a training requirement (Flood, 2014). Thus, membership of the UK PABs is available to those coming from secondary school or the holders of another undergraduate degree. However, in spite of the dominance of the profession over academia, the formal relations between the two sides are considered minimal (Ellington, 2017). Moreover, educators lamented the fact that accounting curricula that were perceived as being too technical and did not support innovation and development of the soft skills that students would require after graduation (Apostolou & Gammie, 2014). Also, Hassall, Joyce, Montano, and Anes (1999) and Hassall, Joyce, Arquero Montano, and Donoso Anes (2003) tried to examine the gap between the importance of vocational skills for qualifying management accountants as valued by CIMA employers and the level of skill exhibited in the workplace by entry-level accounting employees. Written communication and time management skills were considered the most important skills for accountants, but were rated as relatively undeveloped. In the UK and Spain, Hassall, Joyce, Arquero Montaña, and Donoso Anes (2005) linked employer dissatisfaction with accounting graduates' non-technical competencies to a number of factors which included a lack of accounting faculty

members with practical experience, outdated assessment and examination methods, and lecturers having no intention of changing their teaching methods. Therefore, employers believed that the low level of students' vocational skills could be attributed to lecturers' capabilities and attitudes.

In Australia, while Certified Practising Accountant (CPA) is responsible for the CPA qualification, the Institute of Chartered Accountants of Australia (ICAA) is responsible for qualifying CAs (Flood, 2014). Both qualifications require two final examinations, which are taken separately. The Mathews Committee (1990) discovered serious defects in the Australian institutions which resulted in accounting graduates not meeting business's expectations. Moreover, these issues include a shortage of funding of this discipline in higher education; the large number of students enrolled in AEPs compared to the number of teaching staff limiting the ability of staff to teach students to the required level; and insufficient remuneration of academics.

In recent years, the increasing number of accounting scandals and financial crises has led to the collapse of a large number of companies and organisations worldwide (e.g., WorldCom, Microsoft, Peregrine Systems, Rite Aid, Sunbeam, Tyco, Waste Management, W.R. Grace, and Xerox). (Armstrong, Ketz, & Owsen, 2003, p. 1) raised serious concerns regarding education in accountancy. Thus, because of reduced emphasis on the teaching of ethics, it is believed that accounting educators share some of the responsibility for these problems and scandals (Owen, 2005). The other issue raised is the influence of technology. This influence is twofold; the changeable use of technology in accounting in practice, and how this requires accounting education to respond to such a use; and, secondly, the use of technology to facilitate the teaching process and help cover the required IT skills in accounting education (Baxter & Thibodeau, 2011; Davis, Rand, & Seay, 2016). According to Wilson (2014), the business environment requirements depend on country, which means that the requirements of an accounting education are subject to location. On the other hand,

there are a number of elements that perceived significant and being common to the majority of countries worldwide to justify unifying the standards of auditing and accounting. These include for example, the improvement of global trade and investment, the increase in multinational companies, and globalisation (Calhoun & Karreman, 2014), which have ultimately led to the establishment of IAESs (IAESB, 2017).

- **Accounting education in developing countries**

With the large bulk of research focused on accounting education in developed countries, many developing economies have to rely on ‘importing’ a substantial amount of their accounting education practice from developed countries (Ahmad & Gao, 2004; Wijewardena & Yapa, 1998; Zakari, 2013). These practices were adopted due to a number of factors including, though not limited to, the occupation, the majority of faculty members being educated in developed countries, and the influence of globalisation. However, the problem accompanying such adoptions is that, in large part, these practices do not fit emerging economies’ needs (Wijewardena & Yapa, 1998). In addition, other issues hamper AEPs’ advancement such as the shortage of relevant accounting instructional materials and the lack of accounting faculties. Further, due to the lack of published material within developing countries, most accounting lecturers tend to use western textbooks which frequently do not meet the needs of local students. Consequently, AEPs were faced with further criticism in these countries due to the relatively weak education that graduates were receiving (Wijewardena & Yapa, 1998). Gallhofer, Haslam, and Kamla (2009) reported on accounting education and training in Syria, expressing various insights regarding the development of AEPs. For instance, the poor education of accounting students was attributed to the structure of public-private provision, insufficient consideration of the business context in the syllabi and, in particular, global market liberalization and the overemphasis of technical knowledge in AEPs. Therefore, Syrian AEPs clearly needed to be brought in line with ongoing development worldwide so that these programmes can

provide accounting graduates who could work competently during the transition stage in Syria. Also, Yücel, Saraç, and Çabuk (2012) investigated educators' and businesses' perceptions of the state of Turkish AEPs and the required knowledge and skills. The result indicated that AEPs were traditional in their approach, rather than aligning with the increasing demand for highly qualified accounting graduates. Romanus and Arowoshegbe (2014) examined the challenges confronting these programmes in Nigeria. As was the case in the majority of developing countries, the Nigerian accounting profession regulations were inherited from their previous colonial master, namely the UK, and the accountants were trained by foreign institutions and bodies (e.g., ICAEW) in Nigeria or abroad. Later, the establishment of a number of local professional bodies (e.g., the Institute of Chartered Accountants of Nigeria (ICAN) and Association of National Accountants of Nigeria (ANAN)) contributed to some extent to the localization of accounting education. The study found that insufficient research equipment, and outdated curricula materials, such as books and accounting journals, were seen as significant constraints to accounting educators' abilities to educate graduates to the required level. Also, in Lebanon, Majzoub and Aga (2015) investigated the gap between accounting education and accounting practice via different stakeholders' views. The study's findings indicated that competencies established by the International Accounting Education Standards (IAESB) were theoretically included in the Lebanese accounting curriculum. Practically speaking, however, a considerable gap existed between the competencies that various stakeholders expected fresh accounting graduates to have and the actual competencies these graduates had. Moreover, the difference in the stakeholders' perceptions was significant, as the employers criticized the low level of graduates' technical competence, whereas those inside accounting education believed that graduates had obtained the desired competencies.

Comparing AEPs in developing countries to their counterparts in developed countries, there are two particular sets of issues. First, to the extent that it is appropriate for developing countries' AEPs to imitate those of developed countries, they are clearly lagging behind.

Second, attempts to improve AEPs in developing countries are in any case based too much on imitating developed countries without considering the different economic, cultural, and social aspects of their particular context.

- **Libyan context**

This research is concerned with AEPs at Libyan universities. Since these programmes are exposed to the influences of their surrounding environment, it is appropriate here to give a brief overview of the Libyan context.

Libya is a developing Arab and Muslim country located in North Africa. Its population is 6,293,253 people (Word-Bank, 2016). Historically, the country has been occupied by various groups including the Phoenicians tens of centuries ago, and ending with the Italians deported by the British and French during the Second World War. It then fell under British administration until it obtained independence through the United Nations in 1951. Economically, the country is heavily reliant on oil revenues since the discovery of these resources 1959. Two main political changes have taken place in the country: the military coup in 1969 by Gaddafi, who subsequently ruled the country for almost 42 years, and the people's revolution on the 17th February 2011, which resulted in the demise of the regime and capture and death of Gaddafi (Chivvis & Martini, 2014). However, in the context of Libya, although the country faces various challenges in different areas, as is the case for several countries in the post-war era, reconstruction and improvement in the country needs skilled personnel to drive the current transitional period forward. For example, an improved accounting system can create a favourable business climate for domestic and foreign investments.

In regard to the Libyan accounting profession, the Libyan Union of Accountants & Auditors (LUAA) was established by Act No. 116 of 1973. Membership requires a bachelor's degree with five years' experience in the field. Meanwhile, several of this

body's members have their own accounting firms (which are known in Libya as accounting offices). These offices provide accounting services such as accounting advice, taxation, auditing, and accounting systems design. Further, the same Act illustrates other procedures that deal with the organising of LUAA work including fees, registration, responsibilities, regulations, and fines. Severe criticism was directed at this professional body regarding the achievement of its general function to improve accounting in the country. Ahmad and Gao (2004) pointed out a number of areas regarding the failure of this body, such as:

- Improving accounting profession and its standards,
- Holding conferences, seminars whether inside or outside the country,
- Establishing a code of ethics for its members,
- Communicating with academics at universities regarding the improvement of the profession, and
- Organising an obligation in relation to the public interest.

The other body that provides accounting services, in particular, to the public companies and organisations is the Libyan Audit Bureau (LAB). This body was established as a public organisation and its employees are recruited in accordance with public regulations and codes. In some cases, this body asks for assistance from the owners of accounting offices to cover auditing work required for public organisations and companies. According to Ahmad and Gao (2004), in spite of the economy in Libya not being a market economy, there was a significant role for accounting in the Libyan business context. Many activities were based on the information produced by accounting (e.g., resource allocation, monitoring social and economic development plans and the establishment of the product pricing system) rather than the mechanism of market forces (Ahmad & Gao, 2004, p. 368). Further, the main accounting information users in Libya are the state and its agencies. This differs substantially from developed countries, where the prime consumers of such information are the private investors and creditors (Ahmad & Gao, 2004). Indeed, this is

connected to the outputs of education, including accounting education, which according to the Ministry of Libyan Higher Education is set out to fulfil the following main objectives:

- To enhance the general education level and to improve students' abilities to meet society's demands in the modern life.
- To promote vocational and technical education, connecting it to the needed development in the country's future.
- To upgrade the educational and research efficiency, so that these universities would be at a level of international quality and accreditation.
- To boost scientific research in Libya, thus economic development can be achieved.
- To establish a relationship with other institutions, in turn reinforcing cooperation and sharing of experience.

However, according to the Global Competitiveness Report, Libyan university education, including accounting education, was ranked 113 in a list that includes 144 countries (Schwab, Sala-i-Martin, & Brende, 2014). This may lead to a gap between what the accounting education programmes aim to achieve and what their real performance actually is. However, reviewing the previous literature in the two different contexts shows limitations and gaps which were perceived as motivations for the current study. The following section highlights these limitations, gaps and expresses the research motivation.

1.4 Limitations of previous studies and the research motivation

The review of the previous studies in accounting education demonstrated a gap that should be addressed to help to improve Libyan AEPs. This gap, which the present study aims to bridge, can be identified through the following points:

- Despite the extensive body of literature in this field, the majority of the accounting education literature has been conducted in developed countries (Albrecht & Sack,

2000; Francisco & Kelly, 2002; Hassall et al., 2003; Hassall et al., 2005; Hassall et al., 1999). According to Apostolou, Dorminey, Hassell, and Rebele (2015) only 6% of accounting education studies were carried out in Asia and Africa, where most developing countries are located (see Appendix A). This study, through its examination of accounting education in Libya, can be categorized as one of the latter. Specifically, many of the above studies were carried out to investigate the knowledge and skills required in the workplace in different countries. There is a lack of studies which have addressed these knowledge and skills within the Libyan business environment. Such studies should help raise educators' awareness of such competencies and facilitate any future change and development.

- There is a gap between what is being taught at university accounting courses and the requirements of the workplace in the majority of countries. This gap has not been studied within the Libyan context of an emerging economy. The uniqueness of Libya in terms of its business environment and surrounding circumstances motivated the researcher to examine the nature of this gap in Libya.
- In previous examinations of AEPs in developing countries, the issues that gave rise to the gap between the required knowledge and skills and students' actual abilities are poorly understood (Awayiga et al., 2010; Chaker & Abdullah, 2011; Klibi & Oussii, 2013; Lin, 2008; Mgaya & Kitindi, 2008). Therefore, it is essential to investigate these issues and their institutional influence upon AEPs. Identifying these issues offers educators an excellent opportunity to rectify these issues and improve the overall quality of accounting education. Findings might also suggest issues for researchers in other developing countries.
- Apart from a few notable studies (e.g. Albrecht & Sack, 2000; Burnett, 2003; Jackling & De Lange, 2009), the majority of previous studies have used only one instrument for data collection, which precludes a full understanding of the gap in AEPs and their causes (see Appendix A). Thus, adopting supportive data collection tools is essential

(the interviews and the questionnaire). This increases the amount of information gained from the respondents and offers a more complete understanding of AEPs.

- Noticeably, most of the studies that examined AEPs either have very little theory, or they did not adopt a theory at all to guide the research framework and the discussion of the findings (Apostolou et al., 2015). Ideally, the adoption of a theoretical framework provides for better explanations within the area being investigated. The researcher adopted institutional theory as the lens through which to study the characteristics of AEPs in Libyan universities and the issues that affect these programmes.

1.5 The study questions and methodology summary

To achieve the research objectives, and to contribute to existing accounting education literature from the perspective of a developing country, this study sets the following research questions:

1. Which knowledge attributes and skills do educators, professionals, and practitioners perceive as being the most important for accounting students when considering accounting practice in Libya, and why do they attribute to them such importance?

This question is divided into the following three sub-questions:

- Which knowledge attributes do educators, professionals, and practitioners perceive to be the most important for accounting students with regards to current accounting practice requirements in Libya, and why do they attribute to them such importance?
- Which generic skills do educators, professionals, and practitioners perceive as the most important for accounting students in relation to accounting practice requirements in Libya, and why do they attribute to them such importance?

- Which IT skills do educators, professionals, and practitioners perceive as the most important for accounting students in relation to accounting practice requirements in Libya, and why do they attribute to them such importance?
2. How do professionals and practitioners perceive the importance-development gap (in terms of knowledge and skills) in their accounting employees?

This question is divided into the following three sub-questions:

- How do professionals and practitioners perceive the importance-development gap in terms of their accounting employees' knowledge attributes?
 - How do professionals and practitioners perceive the importance-development gap in terms of their accounting employees' generic skills?
 - How do professionals and practitioners perceive the importance-development gap in terms of their accounting employees' IT skills?
3. How do accounting educators perceive the importance-development gap in terms of students' knowledge and skills?

This question is divided into the following three sub-questions:

- How do accounting educators perceive the importance-development gap in terms of students' knowledge attributes?
 - How do accounting educators perceive the importance-development gap in terms of students' generic skills?
 - How do accounting educators perceive the importance-development gap in terms of students' IT skills?
4. Why do educators, professionals, and practitioners perceive there to be such a gap? Are there any institutional influences that are impeding the development of Libyan

AEPs in relation to equipping students with the required knowledge attributes and skills?

The study adopted an exploratory research approach to achieve its objectives and answer the questions. First, a number of interviews were carried out with accounting educators, professionals and practitioners since they are considered the main stakeholders in the AEPs and its outputs. These interviews helped in terms of a deeper exploration of the context of the research and in formulating the instrument of the data collection for the second stage, which is a self-administered questionnaire. In this respect, the questionnaire was formulated based on the literature review and the outcomes of the interviews.

Also, educators, practitioners, and professionals were targeted in the second phase of the study. Further, the questionnaires were distributed via the internet by two methods: Bristol Online Survey (BOS), and by using various other methods such as email and other social media software. A total of 262 valid responses were collected from three surveyed groups. 109, 95, and 58 responses were received from educators, practitioners, and professionals, respectively. SPSS was used to analyse the collected data. Cronbach's alpha coefficient was computed for all sets and subsets of the questionnaire's sections in order to confirm the consistency between the questionnaire items. Means, standard deviations, and percentages were used to examine the importance of the knowledge attributes and skills that were included in the questionnaire, levels of development, the issues in accounting education, and the suggestions for developing these programmes. Additionally, since the data is not normally distributed, Welch's ANOVA test was carried out to examine the significance of the investigated items. The data obtained from the interviews was analysed by adopting thematic analysis. In addition to the analysis of the interview findings, several quoted statements were used to support the quantitative data resulting from the questionnaire.

1.6 The thesis structure

The thesis consists six chapters. **Chapter One** provides an introductory outline to the study, including the study aim and objectives and the background to the study. Also, it sheds light on the limitations of previous studies and research motivations. Further, this chapter presents a brief overview of the adopted methodology.

Chapter Two begins with a definition of accounting education. Also, it considers the theories used in accounting education and presents the study's theoretical underpinning, institutional theory. This theory is used as the lens through which to examine the study questions. Further, the chapter highlights the key efforts towards changes and development in accounting education within both developed and developing countries. In addition, an overview of the different types of knowledge and skills and their importance for, and development level in, accounting students and employees is discussed. The final section of the chapter covers the main issues in accounting education as related to curriculum, faculty and teaching, students and academic performance, and educational technology-related issues. These issues are discussed within the two disparate contexts of developed and developing countries.

The primary focus of **Chapter Three** is to discuss the research methodology, adopted paradigm, data collection methods, and to explain how these procedures were organised to achieve the research objectives. This chapter is structured as follows: an introduction into the content of the chapter as well as the research objectives are presented in first section, with a discussion of the choice of research philosophy, which is pragmatic philosophy. The second section discusses the research design used to direct this study. The third section discusses the details of the data collection process. Finally, the fourth section details the procedures used to address any ethical considerations.

The primary focus of **Chapter Four** is to present the findings of the two phases. It presents the interview findings classified into three areas; the required knowledge and skills, the issues and challenges, and the suggestions for development. Further, it provides information about the questionnaire respondents and their professional bodies, universities, companies and organisations. It describes the findings in relation to the three research objectives as perceived by the three groups of stakeholders. Further, it presents the results of Welch's ANOVA in relation to the important knowledge attributes and skills.

The overall objective of **Chapter Five** is to present a discussion of the research findings in the light of the previous literature in order to answer the research questions. Further, qualitative data from the interviews are used to support a discussion of the findings.

Chapter Six concludes the thesis. It presents the study's contribution, implications and recommendations. The study limitations, and future research opportunities, are highlighted and presented in this chapter.

Chapter 2 Literature Review

2.1 Introduction:

This chapter presents a literature review of the state-of-the-art in accounting education. There are seven sections within this chapter. The first section discusses the definition of education in general, and accounting education in particular. The second section presents a discussion of the theoretical underpinning of the study. This includes a review of previous theoretical studies in the field of accounting education; specifically, institutional theory, as applied in this study, is discussed. The third section illustrates the key efforts behind changes and development in accounting education. The fourth section provides an overview of knowledge and skills in accounting education. Further, this section is classified into two further sub-sections including an overview of generic and IT skills and their importance for, and development level in, accounting students, and an overview of technical knowledge and its importance for, and development level in, accounting students. The fifth section presents the issues that are considered to have an influence on accounting education. These issues are classified into four main categories: curriculum-related issues; faculty- and teaching-related issues; students and academic performance-related issues; and educational technology-related issues in developed and developing countries contexts. Finally, a summary and conclusion of the chapter are presented.

2.2 Accounting education definition

Education is considered a critical component in the development of human resource capabilities. It seems appropriate at this point to give a general definition of education, focussing on its main objective. It can be defined as:

“The activities that aim to develop the knowledge, skills, moral values, and understanding required in all aspects of life rather than knowledge and skills relating to only a limited field of activity” (Reid & Barrington, 1997, p. 22).

Based on this definition, education is the process whereby knowledge, skills and values are developed in people to empower them and, consequently, the nation as whole, to be critical thinkers and creators, so as to be able to solve the difficulties that face them (Salome, 2012). Specifically, Littleton (1942) defines accounting education as follows:

“Education for a career in accountancy, then, as in all education, has the objective of preparing individuals to act in certain ways with understanding. It, too, is a union of teaching and learning, combined in differing proportions. No single combination is the best under all circumstances. Almost any avenue of accounting education is capable of yielding good results under suitable conditions.” (Littleton, 1942, p. 216)

Furthermore, regarding the structure, accounting education is defined as:

“[a] system consists of students, faculty, curriculum, and resources (library, computers, facilities, financial resources, innovations, and technology) that are ideally combined harmoniously and efficiently to meet the educational needs of a given society.” (Agami & Alkafaji, 1987, p. 145)

According to Steadman and Green (1995), accounting education can be defined as a process which aims at educating a student to the extent that they are able to determine, collect, record, summarise, report, analyse and audit data, so as to drive decision makers in businesses.

In addition, due to the absence of a universally accepted definition of accounting in general, accounting education is applied to a variety of courses and subject contents; financial reporting principles, auditing, taxation, corporate finance, management accounting, and corporate governance are linked with the areas that accountants are practising within their profession (Flood, 2014; Watson, Apostolou, Hassell, & Webber, 2007). This indicates that accounting education is a multi-dimensional umbrella term applied to different established programmes and activities to educate students in accounting (Flood, 2014).

In the accounting profession, accounting education terms describe the pre-qualification education that targets those who are prospective members of the associated professional

bodies; for example, the preparation programmes that are provided by Irish and English professional bodies and elsewhere. However, the label “accounting education”, is applied and widely used in tertiary education. In this sector, this means the education that is provided to those pursuing a specialized degree in accounting or the Introductory Accounting Programmes offered to students in other several disciplines, with the notable exception of accounting (Flood, 2014).

On the other hand, others defined accounting education as a field that refers to studying accounting at secondary school, or a workplace-based education, or a professional education (Byrne & Willis, 2014). This study refers only to university AEPs.

The following section discusses the theoretical underpinning of the study.

2.3 The study’s theoretical underpinning

The researcher should not base their research solely on their perceptions and experiences. The key role for theory in a research context is to drive an understanding of the phenomena under investigation and link the concepts within the purview of the research topic. For Abbott and Mckinney “*In social research the social world is grounded in theory and data*” (Abbott & McKinney, 2013, p. 23). A study’s theoretical framework is a structure which illustrates the theory or sets of theories that were adopted to provide a clear explanation for the research problem setting (Khan, 2012) . Moreover, the framework assists the researcher in clearly identifying the research variables which, in turn, facilitates the analysis and interpretation of the findings (Khan, 2012).

This helps us to answer the question of not only what concepts exist around the investigated phenomena but also how and why these concepts work together. Further, the use of theory in research offers a rational basis from which to evaluate and improve discussion in relation to the concepts under investigation and their structure, and to gather them into a coherent form (Abbott & McKinney, 2013).

Despite the fact that some studies in accounting education employed a theoretical framework that underpinned their findings and analysis, according to Apostolou et al. (2013, 2015) there is a general lack of use of a theoretical framework in a large portion of the existing accounting education research. This view is supported by Crawford et al. (2011) as the absence of using a theoretical framework gives no chance for many competencies lists, as were identified by several studies, to be brought and integrated into accounting education practices. Rather, authors in many accounting education studies, whether in developed or developing countries, tended to use their observations for analysing and explaining the mechanism of these programmes. Also, they often use survey data to reinforce these analysis and explanation (Apostolou et al., 2015). Although the purpose of the present study is not to elaborate extensively upon the theoretical aspects of the various different theories used in accounting education, some explanation of these theories would be beneficial to an understanding of the theoretical framework of this research. In particular, the following section summarises a number of previous studies that used theoretical assumptions and frameworks to explain and understand their findings, and which are considered relevant to the current study’s aim and objectives. Table 2-1 reports some examples of previous studies in accounting education that used some form of theoretical underpinning.

Table 2-1: Previous studies in accounting education that used theoretical assumptions and framework

Authors, date, country	Title	Theoretical underpinning
Wijewardena & Yapa (1998), Sri Lanka and Singapore	Colonialism and accounting education in developing countries: The experiences of Singapore and Sri Lanka	The study used the colonial influence to describe the experiences of the two post-colonial British countries. How the colonizer’s system was embedded in the two countries’ systems and what the current situation in terms of accounting programmes in these countries is.

Albrecht and Sack (2000), USA	Accounting education: Charting the course through a perilous future	Stakeholders in business, accounting, and education, accountants, and government accountants No consideration was given to an investigation of the influences that caused by those stakeholders.
Annisette (2000), Trinidad and Tobago	Imperialism and the professions: the education and certification of accountants in Trinidad and Tobago	This paper investigated and attempted to provide an explanation for, the dominance of the ACCA in accounting education in Trinidad and Tobago. It applies the lens of the influences of imperialism and colonialism of the previous coloniser.
(Woolman, 2001), Kenya, Mali, Mozambique and Nigeria	Educational reconstruction and post-colonial curriculum development: A comparative study of four African countries	It discusses educational curriculum in the light of the colonial influences.
Hassall et al. (2003), UK	The vocational skills gap for management accountants: the stakeholders' perspectives	Investigation of two stakeholder groups CIMA employers' and students' perceptions. The study discarded educators' and professionals' perceptions as key stakeholders in AEPs.
Bakre (2005), Jamaica	First attempt at localising imperial accountancy: the case of the Institute of Chartered Accountants of Jamaica (ICAJ) (1950s–1970s)	The study examined the efforts of the Jamaican government and accountants towards establishing an independent professional body that would work to serve the local needs of the country, as devoid of any foreign influence, specifically from the former colonial power.
Bakre (2006b), Jamaica	Second attempt at localising imperial accountancy: The case of the Institute of Chartered Accountants of Jamaica (ICAJ) (1970s–1980s)	This study examined the development of the accounting and accounting education in a post-colonial country. Particularly, it focusses on the ICAJ's attempt to localise accounting and accounting education in the 1950s to early 1970s and how and why these attempts failed.
Bakre (2006a), Commonwealth Caribbean countries	Accounting education, training and the profession in the Commonwealth Caribbean: Integration or internationalisation	The study used imperialism and colonialism theory to examine the way forward for the professional education and training in accountancy in

		post-colonial developing economies of the Caribbean
Gonzalez, Arquero Montaña, and Hassall (2009), Spain	Pressures and resistance to the introduction of skills in business administration and accounting education in Spain: a new institutional theory analysis.	Institutional theory approach to introduced a policy that consists of the incorporation of skills in business administration and accounting education in Spain.
Kavanagh, Hancock, Howieson, Kent, and Tempone (2009), Australia	Stakeholders' perspectives of the skills and attitudes for accounting graduates	Investigation of stakeholders (focus groups of employers). No consideration was given to educators and professionals. Further, the study did not investigate the issues that influence AEPs in their delivery of the required competencies.
González and Hassall (2009), Spain	The changes to accounting education and accounting educators as a result of changes in the Spanish university system: a case study using an institutional theory approach	Institutional theory approach The focus was on the pressure made by The EHEA on the Spanish HE.
Bui and Porter (2010), New Zealand	The Expectation Performance Gap in Accounting Education: An Exploratory Study	Investigation of four stakeholder groups; students, graduates, educators, and employers. Although, the study highlighted the important skills and the barriers in AEPs the views of professional as key stakeholders were not examined.
Crawford et al. (2011), UK	Generic skills in audit education	Institutional theory This study focusses on the integration of generic skills in audit education.
Gallhofer, Haslam & Kamla (2011). Syria	The accountancy profession and the ambiguities of globalisation in a post-colonial, Middle Eastern and Islamic context: Perceptions of accountants in Syria.	The study critically and contextually explores accountants' perspectives in relation to globalisation's actual and potential impacts on accounting and accounting education in Syria.
Tempone et al. (2012), Australia	Desirable generic attributes for accounting graduates into the twenty-first century (The views of employers)	Investigation of three stakeholder groups: professional associations, employers, and academics. In spite the fact the study investigating the three main stakeholders in AEPs, this

		investigation was limited to the required generic attributes for accounting graduates
Stone (2013), Australia	Developing Accounting Students' Listening Skills: Barriers, Opportunities and an Integrated Stakeholder Approach	Stakeholder approach This paper studied the use of this approach with regards to the development of the students' listening skills.
Zhang, Boyce, and Ahmed (2014), China	Institutional changes in university accounting education in post-revolutionary China: From political orientation to internationalization	Institutional theory The focus in this study was on the pressure that resulted from the changes in the political system in the country.
Wijewardena & Yapa (1998), Sri Lanka and Singapore	Colonialism and accounting education in developing countries: The experiences of Singapore and Sri Lanka	The study used the colonial influence to describe the experiences of the two post-colonialized British countries. How the colonizer systems were embedded in the two countries system and what the current situations of accounting programmes in these countries actually are.

2.3.1 Previous studies that applied theoretical framework in studying accounting education

Various studies have used different theories to support their explanation and understanding of the topic under investigation. For example, the theory of the colonizer influence was applied to study accounting and accounting education in developing countries. Briston (1978) notes that the accounting education and system in Nigeria and Sri Lanka were deeply affected by the UK's accounting concepts and procedures for decades post-independence. As these concepts and procedures were produced to serve the UK economy, he criticised such an adoption as these systems were designed to serve a developed and quite disparate economy, and were thus not applicable to the needs that existed in these developing nations. Thus, the study highlighted the effects of colonialism on the accounting profession and education in post-colonial countries. Also, the accounting education programmes and accounting systems applied in most developing countries do not meet local needs because they are inherited from the coloniser or enforced via

multinational companies (Perera, (1989). It was suggested that these systems are actually considered a hindrance to developing local principles and rules in former colonies (Bakre, 2006a).

Also, colonial education and its influence on national development has been criticised in the African context due to the fact that their educational programmes were imported from developed countries without questioning their appropriateness (Woolman, 2001). Further, Woolman (2001) believed this problem has led to accounting students being taught in isolation from their societies' requirements. As a result, the author perceives that educational courses need to be changed to serve the existent, local circumstances. Consequently, this has resulted in considerable conflict between the nationalist elite and local colonialists. For example, in Trinidad & Tobago, this conflict is engendered between those who value the government's and local business community's roles and the local colonialists, the latter supporting the domination of UK-based ACCA on the Institute of Chartered Accountants of Trinidad & Tobago (Annisette, 2000). Annisette noted that the main reason for establishing ACCA was never achieved due to the influence of imperialism. This in turn has led that ACCA is not able to practise pressure on accounting education and profession to suit local needs of the country.

Bakre (2006a) examined the way forward for accounting education and training in the context of the post-colonial developing economies of the Caribbean. The colonizer emphasizes the superiority of its concepts and interests in its colonies. Further, such occupiers have generally affected the use of their own cultural concepts (e.g., language, education and training procedures) in their colonies in vital domains such as education, administration and the environment. Since the inherited accounting education and profession were essentially designed to serve colonial needs, these systems were considered inappropriate for post-independence economies due to the socio-economic and political changes that generally take place in post-colonial countries (Bakre, 2006a;

Wallace & Williams, 1994). This, therefore, suggests the urgency to move away from the externally derived model of accounting in these countries. This is because accounting could accelerate the change to the market and economy model (Bakre, 2004; Wijewardena & Yapa, 1998; Woolman, 2001). Also, Wijewardena and Yapa (1998) compared accounting education in Sri Lanka and Singapore, stating that the clear influence of the occupier can be seen in Sri Lanka through the heavy emphasis given to legal and auditing topics in contrast to management accounting. Given the fact that both countries have inherited their accounting education and practise systems entirely from their British analogues, Singapore has changed its accounting education and accounting system to better address local needs compared to Sri Lankan practice. The shift away from the colonial system that is perceived as part of the comprehensive miraculous economic success in Singapore gives an indication that colonialism theory cannot always be used to interpret the accounting education mechanism that is adopted in a given country.

Furthermore, due to competition, the widespread use of technology and globalisation, expectations on graduates in terms of skills, attributes and competencies have significantly changed. Naidoo (2011) noted that governments worldwide tend to reform tertiary education programmes as based on globalisation. This in turn requires that tertiary education institutions should respond to the demands to develop a high level of competency when entering the business environment. Globalisation is considered one of the main reasons supporting the idea that developing countries should adopt the western pattern of training and education for their accountants (Bakre, 2006a). As a result, in recent years, a number of studies have considered the various influences of globalisation to explain and understand recent tendencies in the field of accounting education (Gallhofer, Haslam, & Kamla, 2011; Howieson, 2003). In this regard, globalisation's influences have been used as an extension to the concept of colonialism and post-colonialism theories (Bakre, 2006a). In Syria, Gallhofer et al. (2011) discussed both the accounting context as well as accounting education in the light of the influence of globalisation. Through extended semi-structured

interviews with accountants, the study suggested that the impact of globalisation upon the accounting profession and education in Syria is critical. So, if accountants are to survive in Syria, AEPs have to be updated. For example, it was requested that IASs, as one of the tools of globalisation in the accounting field, be prioritised in AEPs.

Pointing out the two concepts of imperialism and globalisation, (Bakre, 2005, 2006b) suggested that these concepts might form an excellent basis from which to study the reality of accounting education and profession in post-colonial countries. The efforts of the Jamaican professional accounting body, which was established to localise accountancy training, education, and the associated profession have not translated to the reality of accounting in the country. It is indeed the domination of the ACCA over ICAJ which prevented this body from following the former British accounting policies. Further, it was concluded that a strong legislative role from the government to change the status quo in the profession and education in Jamaica is required. This would allow the accounting education and the profession to be more relevant to the economy's needs.

These warnings were based on the fact that accountants are now required to compete in a global context. Thus, there are still some issues that cannot be explained through the lens of globalisation. Furthermore, this phenomenon may radically affect education, leading to the restructuring of educational priorities and associated curricula (Guttek, 2005). However, an overemphasis on the global context in preparing accounting graduates may lead to accounting educators not addressing the interests of local stakeholders in their accounting courses.

Another theory that has been adopted to address concerns in tertiary education is human capital theory. This theory has been used in education research to help interpret the link between educational institutions and the needs of the labour market. Under this theory, most of the literature has recognised education, including accounting education, to be the main driver of economic growth by students qualifying with the necessary abilities for the

workplace. The main assumption underlying this theory is derived from the concept that human capital is based on the 'knowledge and skills' that an individual obtains from educational programmes (Kwon, 2009; Rastogi, 2002). The term (human capital) is theorized in two ways; first, human capital can be considered to be the labour force. Based on this concept, the economy could benefit from the value added by an excess labour force. In such cases, human capital is perceived in the same manner as other known production elements (e.g., land, machinery). The second concept presents human capital as the investment that an individual is making to improve their own abilities (knowledge and skills) to be more productive (Rastogi, 2002). The evidence from previous studies has shown that investment in mental labour benefits economic growth to a greater extent than investment in physical labour (Gardner & Gardner, 2001; Little, 2003) . Other studies also closely connected the human capital concept to building knowledge and skills in personnel (Becker, 2009; Garavan, Morley, Gunnigle, & Collins, 2001). In the literature, this theory has been linked to education in terms of the value of its outcomes. For example, the development of knowledge and skills is widely considered to be the principal outcome of education (Rastogi, 2002). However, this can be seen as a limitation to this theory because it focusses on the interests of the labour market within the education programme without paying sufficient attention to the constraints that may prevent these programmes from providing employers with well-qualified employees.

Considering the issues that may influence education programmes, funding can be perceived as one of the key elements in running and structuring of these programmes. Salancik and Pfeffer (1978) argued that resource dependency theory helps researchers to consider how organizational environments influence and limit organizations' ability to improve; they react to external restrictions. Moreover, this theory emphasises the role of resources as a means of control that certain parties can use to pressurise organisations to agree to meet their interests. Hence, this theory focusses mainly on the pressure exerted on organisations due to their dependence on the resources of the stakeholders. However, looking for

resources is not the only goal that would affect the organisation leading it to conform to the supplier; obtaining legitimacy is considered among the main goals that organisations need to achieve to survive in the long-term.

In terms of legitimacy, some have argued that institutional theory can explain this phenomenon. As part of social science research, this study applies institutional theory to gain a coherent understanding of the development and structure of university accounting education in Libya. The purpose of the present study is not to elaborate extensively upon the theoretical aspects of the different theories used in accounting education programmes. Instead, the researcher applied this theory to understand the different internal and external influences on these programmes. Bearing in mind the above literature, the following section discusses institutional theory by presenting its definition of institutional theory and isomorphism.

2.3.2 Institutional theory framework

“Institutional theory has risen to prominence as a popular and powerful explanation for both individual and organisational action” (Dacin, Goodstein, & Scott, 2002, p. 45). Institutional theory is based on the fact that surrounding institutional environments are socially built (DiMaggio & Powell, 1983) . In this regard, institutions are defined as consisting of “*cognitive, normative, and regulative structures and activities that provide stability and meaning to social behaviour. Institutions are transported by various carriers—cultures, structures, and routines—and they operate at multiple levels of jurisdiction*” (Scott, 1995, p. 33)

Thus, a given organisation is structured and behaves in accordance with the surrounding institutional environment and its key participants (Katsikas, Rossi, & Orelli, 2017). This process is called institutionalization and is carried out by the organisation to achieve its objectives. Institutionalization can be embodied in different forms within the environment

of a given educational organisation. These forms include the allocated funds, the applied policies, facilities offered, the faculty members' affairs (e.g., their roles and rewards system). Researchers used different types of institutional theories to study phenomena in their fields including economics, sociology, and politics (DiMaggio & Powell, 1991; Moll, Burns, & Major, 2006; Scott, 2001) . The most well-known forms of this theory are old institutional economics, new institutional economics, and new institutional sociology (Burns & Scapens, 2000; Dambrin, Lambert, & Sponem, 2007).

Educational organisations may face similar pressures from their stakeholder institutions, such as government agencies and accreditation and professional bodies. This leads to these organisations becoming structured in a similar way across the county, and is referred to as isomorphism (Rowan & Miskel, 1999). In the Cambridge dictionary, the word isomorphic is defined as being the same or similar in structure or shape. In the field of research, isomorphism is “a constraining process that forces one unit in a population to resemble other units that face the same set of environmental conditions” (DiMaggio & Powell, 2000, p. 145). In this regard, DiMaggio & Powell (2000) classified institutional isomorphism that may affect an organisation in relation to homogenization into three forms: coercive, mimetic, and normative isomorphism. In addition, Hanson (2001) tried to explain these forms within educational organisations and their surrounding environment. These forms can be further explained as follows:

2.3.2.1 Coercive isomorphism

Coercive isomorphism includes pressure that is practised upon the organisation to conform to regulations and standards. Further, this pressure is exerted by organisations on other organizations that may be dependent on them formally or informally (Tsamenyi, Cullen, & González, 2006). Moreover, it could be a consequence of cultural expectations within the societal milieu where the given organization functions (Carolan, 2007). In the field of

education, schools are asked to offer facilities that meet the particular needs of their students, which is classified as a formal pressure (Hanson, 2001).

2.3.2.2 Mimetic isomorphism

Mimetic isomorphism stems from a situation where organizations face uncertain conditions, which leads them to model themselves on other organizations that are perceived successful pioneers in the field (Carolan, 2007). This mechanism depends on characteristics of the organisation facing uncertainty and these characteristics include experiences of specialized education and involvement in professional networks (DiMaggio & Powell, 1983; Hanson, 2001). Moreover, DiMaggio and Powell (1983) argued that the population of the organisation's employees or the groups of stakeholders interested in an organisation outcome affect organisational attitudes within the institutional context. When this population and groups of stakeholders are wider, organisations tend to push toward imitating other organisation in terms of providing programmes and services.

2.3.2.3 Normative isomorphic

The third type of institutional pressure is normative isomorphic pressure which stems from different stakeholder. Organisations can obtain legitimacy through actions that are supported by the community culture (DiMaggio & Powell, 1983; Meyer & Scott, 1992). For instance, organisation can adopt structures, attitudes, and values that are dominated by professional bodies whether domestically or globally (Meyer & Scott, 1992). Thus, educational organisations may apply values, codes, and standards that serve professional agencies such as accreditation and certification agencies and professional bodies (Hanson, 2001).

The organisations' stakeholders are linked to the institutionalisation process. This link concerns the interests of these stakeholders, and should be considered before any decision are taken regarding change and development. The concept of stakeholders was first

provided by the Stanford Research Institute (SRI) in 1963 (Donaldson & Preston, 1995) as referring to “those groups without whose support the organisation would cease to exist” (Donaldson & Preston, 1995, p. 72). The Freeman definition, later on, widened the population of stakeholders and defined them as “groups or individuals who are affected or may affect the achievement of the objectives of a given organisation” or “all those individuals and groups clearly identified on which depends the survival of the enterprise” (Freeman, 1984, p. 405). Additionally, Gray, Owen, and Maunders (1987) noticed that identifying a party from the business community as a stakeholder is largely based on referencing the extent to which the management judges that interrelationships with each party need to be managed for the organization’s interests (e.g., resource) to be gained. Thus, an organisation’s relationship with stakeholders and their interests affects its existence by conforming to institutional mechanisms so as to achieve legitimacy and to ensure access to resources (DiMaggio & Powell, 1983; Scott, 2008). The different changes which might occur in an organisation, and the constraints that could hamper these changes, are subject to different stakeholders. Thus, studying the institutional surroundings of the organisation from the stakeholders’ perspectives constitutes a useful theoretical underpinning to our increased understanding. This theory is applicable to different organisations (Scott, 2001). An educational organisation is similar to other institutions and bodies types which work within a given organisational field and needs to act and respond to stakeholder pressure within the field. Also, it helps to determine elements that affect an organisation’s response to change.

Institutional theory has been adopted in the accounting literature to classify the sources of power of isomorphic pressures upon the organisation to adopt the chosen system (Burns & Scapens, 2000; Carpenter & Feroz, 2001; Hussain & Hoque, 2002). In the following section the previous literature on institutional theory is reviewed.

2.3.3 Previous studies that employed institutional theory

Institutional theory has been employed by a number of studies to provide a better understanding of the institutional environment and its influence upon university accounting courses (Crawford et al., 2011; Etherington & Richardson, 1994; Gonzalez et al., 2009; González & Hassall, 2009). In the meanwhile, the interests and concerns of different stakeholders in accounting education are critically considered important to be addressed.

It is acknowledged that the majority of accounting applications, practices and education that exist in developing countries are simulated, and in some cases are carbon copies, of developed countries. Imitation has faced severe criticism as it does not consider the differences between the economic, social, and cultural environments of these contexts. Hence, following the developed and developing countries theme to review the previous studies can help to explain how and why this simulation has been undertaken. Also, this classification helps understating the difference in the accounting education applications between the two contexts so as to recognise why some of the applications of the accounting education in developed countries may not be relevant to the developing countries.

Further, one should acknowledge that the accounting systems that AEPs were founded to serve might differ between developed and developing countries. In developed countries, this system advises market-oriented economics and its complex policies and procedures, whereas in developing countries it tends to serve a centrally planned economy and its needs. I partially agree with the criticism about the simulation and the transfer of accounting knowledge and education from developed to developing countries. However, with today's rapid technological advances and the open economic policies put in place in a number of developing countries, many of the developmental experiences in accounting and accounting education could be borrowed from developed countries to enhance AEPs in developing countries. Hence, following this theme helps us to understand the different institutional features which may influence AEPs in the two different contexts and why

different countries might adopt different approaches to similar situations. Following this theme would help understanding of how educational systems in developing countries can learn from AEPs in developed countries to remove their weaknesses and deficiencies. Further, the section is divided into two sub-sections that discuss the theories in the contexts of developed and developing countries.

2.3.3.1 Institutional theory employed in accounting education research in developed countries

As a provider for AEPs, universities can be affected by the surrounding environment and its elements (Scott, 1995). There are main parties which can affect these programmes. These parties include government agencies, professional bodies, different companies, firms and organisations, the training and qualification of lecturers, and funding institutions and private employers (Scott et al., 2000; Hanson, 2001). This effect in some cases could be seen as positive and would encourage educators to improve AEPs. On the other hand, in other cases, such an effect may cause problems and limit educators' abilities to develop these programmes. Therefore, some studies used the assumptions of institutional theory to examine accounting education changes in several countries and thus explain how different institutional mechanisms have affected AEPs and how the universities responded and reacted to this institutional influence (Crawford et al., 2011; Gonzalez et al., 2009; González & Hassall, 2009).

Gonzalez et al. (2009) used institutional theory to analyse the pressure exerted upon the Spanish business education administration, including accounting education. The data was collected via multiple methods by using interviews, questionnaires, observation, and informal discussions and documents. Moreover, theory was used to examine the strategies that these universities adopted to react to such pressure. According to the study's results, lecturers believed that although pressure was exerted upon the universities to reduce the focus on technical knowledge, no improvement was made to the required skills in students.

This can be attributed to the ‘avoidance policy’ that universities used until 2005 to face the institutional and competitive pressures of their environment to incorporate the skills in their programmes. As a result of the change of institutional characteristics that have been mandatory since 2005 to focus on the European Higher Education Area (EHEA), the ‘compromise’ approach that balances the universities’ interests and environmental pressures was adopted. Further, the study showed that institutional characteristics are different from one country to another. Two implications were highlighted. The first is the similarity in institutional pressures in different countries does not necessarily lead universities in these countries to respond in a similar way; and although different countries may agree to implement the same changes, conducting such changes by following the same patterns is not appropriate. This is because the difference in these countries’ institutional environments would not lead to the desired results.

Another study was conducted by González and Hassall (2009) using the institutional theory approach to analyse the pressure that was practised by external institutional constraints on Spanish university education programmes to adopt and use the European Higher Education Area Standards (EHEA). The study examined the department of accounting at the University of Seville as a case study, and the data was collected using interviews, participant observation, informal discussions, and documentary analysis. The results revealed that the weakness of professional accounting bodies meant that they were not able to impose their accounting interests and requirements in AEPs. Indeed, the minimal effect which these bodies could practise upon universities was via a political setting through the design and discussion of the education plan. The changes taking place in Spanish accounting education were neither as a result of searching for higher efficiency nor the internal decision of the Spanish government. Also, in the light of new institutionalism, the institutionalised norms and behaviours offer stability which may inhibit changes. Thus, the study recommended that changes should be made in the institutions which would affect the regulations and norms of AEPs directly.

In the same regard, Crawford et al. (2011) utilised institutional theory as a lens to examine the generic skills in audit in UK universities from the perspectives of both employers and academics. Further, the authors investigated the factors that may be perceived as having an influence on the beliefs and assumptions of both groups regarding the institutionalisation of generic skills and the importance that they be given at accounting courses. The study results revealed that a slight mismatch between the two groups' institutional views existed as educators were working in accordance with employers' demands. Therefore, the authors recommended continuing communication between academics and practitioners. Both parties should ensure convergence in institutional views, which in turn could reflect positively on accounting graduates in acquiring the necessary skills for their future careers. However, the study was limited to the skills that were required, and it did not explain institutional factors that affect AEPs.

Meanwhile, another type of study investigated accounting education from a stakeholder perspectives as they are considered the key players within the institutional environment surrounding the universities (e.g., Albrecht & Sack, 2000; Hassall et al., 2003; Kavanagh et al., 2009; Lee & Blaszczyński, 1999; Tempone et al., 2012). Indeed, since relevant accounting education literature investigated different AEPs' stakeholders' perceptions, this gives some evidence that developing accounting students' competencies is not purely the responsibility of educators. Thus, different stakeholder groups, including educators, employers, practitioners, and professionals, and their interrelationships may result in genuine contributions to improve accounting education and, as a result, develop the students' competencies. In this regard, Stone et al. (2013), in a theoretical study, argued that examining stakeholders' perceptions assists identifying the best cross-disciplinary methods to develop accounting students' listening skills as one of the many important skills. Moreover, according to the authors, bringing together those stakeholders' views would provide a deep understanding of the barriers to implementing such methods more widely. This is perceived as a change for the prevailing notion which considers that the

development of students' competencies is the primary responsibility of the educators without giving appropriate attention to other stakeholders, including accounting graduates' employers and professionals (Stone et al., 2013). Thus, the authors believed that, taking into account these different stakeholders' interests, a great opportunity is available for educators to consult and work with these stakeholders to improve listening skills. The collaboration between those stakeholders on the one hand and educators on the other would contribute to improving other different required competencies in accounting graduates. However, this study is based on a theoretical narrative and was not supported by practical data. Even regarding the implementation of IAESs, Sugahara and Wilson (2013) believe that investigating the views of local stakeholders is important to judge whether adoption of such standards is beneficial and required in relation to given country's needs and context, or otherwise. It would be appropriate to shift the attention to the variety in demand between stakeholders from the AEPs, whether in terms of technical skills, general skill or other professional requirements. Further, this explains the need for these stakeholders from universities. Supporting this argument, other studies (e.g., Albrecht & Sack, 2000; Hassall et al., 2003; Kavanagh et al., 2009; Lee & Blaszczynski, 1999; Tempone et al., 2012) which comparing, and contrasting different stakeholder groups' viewpoints have raised, various interests of these groups. This enriched their findings to release appropriate recommendations for changes and development as highlighted by the stakeholders.

There is a consensus between the major stakeholders including educators, employers, students and professional accounting bodies in their calls for the greater development of accounting graduates' skills. (Naidoo, Jackling, Oliver, & Prokofieva, 2011; Oliver, Whelan, Hunt, & Hammer, 2011; Stone et al., 2013). The substantial interests of other stakeholders (local communities and employees) are almost disregarded in the accounting curriculum, despite the key importance of these stakeholders' attitudes to the growth and continuance of successful businesses and markets. As the interests of AEPs stakeholders are various, a kind of inconsistency between these interests can be experienced by

accounting educators. Further, this depends on the impact that the specific stakeholder group has on the AEPs. For example, the government, as a founder of the AEPs, is assumed to have a vital interest in these programmes. Providing the labour market with high-quality accounting graduates would result in improving the country's economy, which is considered one of the central interests of a government. Moreover, professional and accreditation bodies could influence AEPs via policies and benchmarks to change and improve their programmes.

Indeed, understanding different AEPs' stakeholders' interests in accounting education enables a deeper understanding of the debate about what should be included, not included, and how it should be included, in these programmes. This would further ensure the stakeholders' satisfaction, including accounting educators themselves. In this regard, Helliard (2013), discussing the global challenges of accounting education, argued that AEPs are in the interest of stakeholders whether in the local (e.g., the local civil society) or global context (e.g., IFAC and its member bodies). Therefore, those stakeholders may include professional bodies that are IFAC members, professional firms, regulatory agencies, the individual accountants and practitioners or organisational actors, the students and the universities and other educational providers. In this regard, including global parties (IFAC) in the stakeholders of AEPs is derived from the fact that the world is becoming more open. Therefore, accountants are expected not only to serve domestic stakeholders, but are required to have the ability to function in a global context.

Accounting education programmes' stakeholders and their interests represent the institutional environment surrounding these programmes. However, their influences upon accounting education are based on their ability and power to place pressure on universities to meet their interests. Within the context of developed countries, adopting the rules of EHEA is a good example of the effect of this institutional player upon accounting education. Further, within these countries, most of the accounting education stakeholders

claim that accounting graduates' skills need to be developed and they believe that their thoughts should be considered in education to achieve such development.

2.3.3.2 Institutional theory employed in accounting education research in developing countries

Within developing countries, researchers used institutional theory to investigate AEPs and the influences that may affect these programmes. For example, Zhang et al. (2014) adopted the assumptions of institutional theory to study Chinese university accounting education. Their study examined accounting education after the formation of the Peoples' Republic of China in 1949. Further, the institutional mechanisms were employed to investigate how accounting courses were shaped as a result of the regulative, normative, and cultural-cognitive influences during both periods: the early heavily political orientation time, and the more internationalise orientation time which China followed later on. The results have shown that AEPs in China were coercively managed. These programmes were established to serve the government's orientations and regulations as dominant over most activities in the country during the first sixty years of the People's Republic of China. Comparatively, in recent years, as China has become a key member of the international community and accessed the World Trade Organization (WTO), more commitments have led the government to adopt a more open market economy. This, in turn, increased the demand for accountants and academics, and gave a key role to accounting education amongst other disciplines. In this respect, to improve accounting education, China simulated the mechanisms of Western countries. In this regard, several methods are used including employing academics who were educated in these countries using Western textbooks. This comes under mimetic isomorphism. This study, though, was based only on a theoretical narrative and was not supported by practical evidence.

From the implications of the institutional theory in the context of AEPs in both developed and developing countries, it seems that these programmes were affected by different

influences within these countries. In developed countries, these influences were consequences of extraneous pressures caused by the regulations of international bodies such as the ANECA (The National Agency for Quality Assessment and Accreditation) rules in Spanish AEPs (see, e.g., Gonzalez et al., 2009). In addition to these influences, there are internal influences that are practised on AEPs by local professional, governmental and accreditation bodies and agencies (e.g., the QAA in the UK) (Hill & Milner, 2006). In contrast, in developing countries, AEP practices were imported from foreign countries. In addition to the factors that related to the colonialism influence that cause transferring these practices into developing countries, other factors are noticed. For, example, accounting educators in developing countries perceived those AEPs in advanced countries as an exemplar that could be simulated to improve their own AEPs. This simulation is shown in the adoption of curricula, teaching, and assessment methods that are used in developed countries (Zhang et al., 2014).

Understanding the interests of different stakeholders is perceived fundamental for AEPs. Marić (2013) argued that the best starting point for enhancing the higher education process is by studying stakeholders' concerns regarding the quality of education, which in turn would enable cooperation between academics and the community to ensure social benefit. Moreover, these stakeholders are considered as the key parties in the institutional context and its influences on the education sector, including AEPs. The current study uses institutional assumptions and the stakeholders' (institutional players) perceptions to examine AEPs, which should provide valuable insights into understanding the influences and pressures on the contents and structures of these programmes. Figure 2-1 shows how accounting education programmes face different institutional isomorphism as these programmes are structured to improve the students' skills and knowledge that different stakeholders desire.

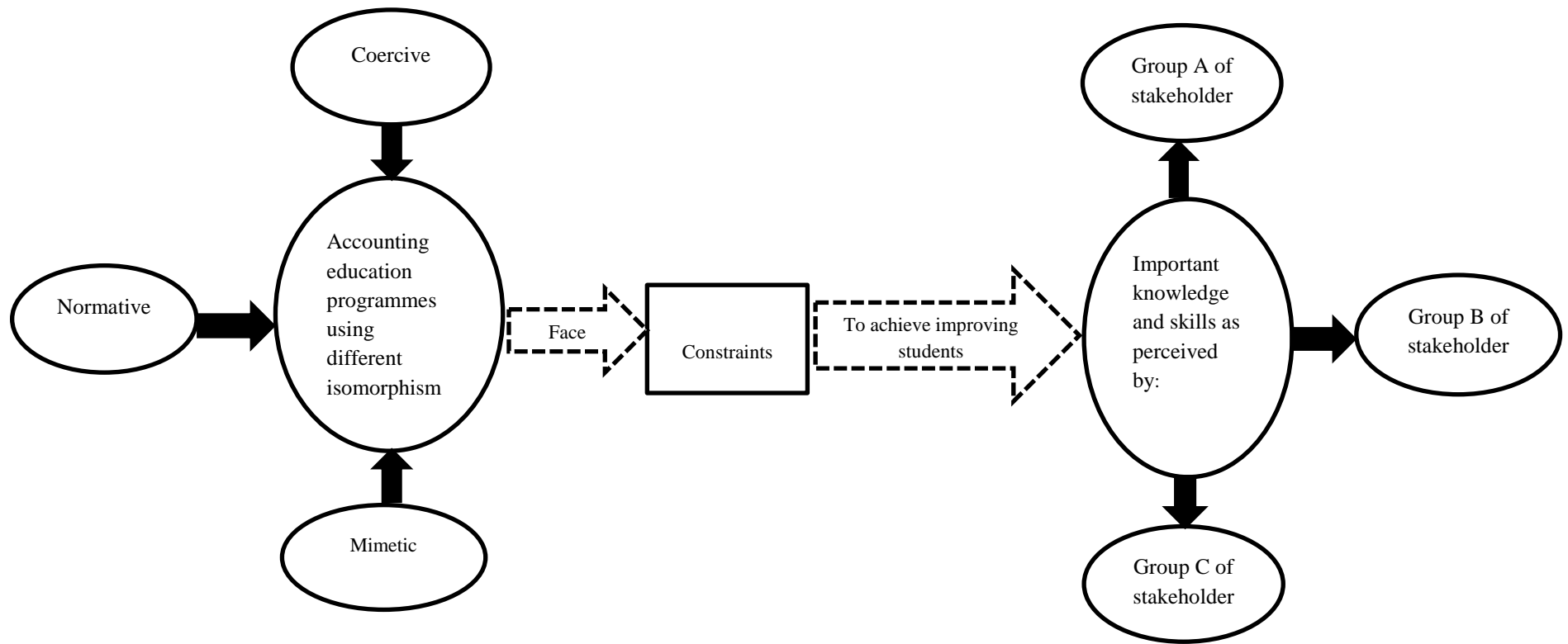


Figure 2-1 How accounting education programmes face different institutional isomorphism as they are structured to improve the students' skills and knowledge that different stakeholders desired.

(Developed for the study) between the institutional pressures and stakeholders' perspectives

2.3.3.3 Why use institutional theory to study AEPs in Libya

The present study draws on the new institutional theory to analyse and interpret the issues that influence AEPs and their repercussions on these programmes and educators. Applying this theoretical approach is perceived to have a number of advantages. Firstly, it allows for a consideration of the influences of the institutional environment, which include regulations, political system impact, funding issues, and demands from both accounting in practice and the accounting profession on the AEPs regarding the development of required knowledge and skills in accountancy students. Secondly, new institutionalism can be used to give an explanation not only regarding the decisions and actions taken by individuals and universities in response to market pressure or the calls for higher efficiency, but also to explain those individuals' and universities' responses to the pressures resulting from their institutional environment and through seeking legitimacy (Meyer & Rowan, 1977; Suchman, 1995). Thirdly, new institutionalism helps facilitate the options that can ensure the development of AEPs since it explains the influences that affect such programmes. Reflecting on the definition of institutions as a group or organisation of likeminded people, this research sought to include the three stakeholder groups (educators, professionals, and practitioners) of the AEPs as subsets of the institutional population. Their perceptions may comprise cohesive institutional sets of thought in relation to the important knowledge and skills that should be emphasised in these programmes and the issues that may influence and may prevent accounting students from being equipped with such skills. Based on the definition of institutional influences, the researcher perceives the possible parties that can have an impact upon AEPs within the Libyan context are the state as the financier of these programmes, the profession (including the accounting offices), and the main public accounting body (LAB), and all institutions that employ accounting graduates such as financial and accounting departments and management in different sectors. Educators have an impact as they need to ensure their continued employment by ensuring high quality within these programmes, as do the students entering university who are attempting to

guarantee their future careers, so the more highly they are qualified with a good set of skills and knowledge attributes, the greater the chance of their subsequent employment.

A good starting point to refresh our awareness of the institutional influences in accounting education is by reviewing the literature about different efforts and initiatives that have been taken towards the changes conducted within the accounting education context. These efforts and initiatives are presented in the following section and are classified by country: first in developed countries, and then in developing countries.

2.1 Efforts towards changes and development of accounting education

Significant changes have resulted in several initiatives by government institutions, professional bodies, and individual authors. An overview of changes and initiatives is seen as instructive to give more clarity about accounting education and its objectives. Indeed, since accounting is the product of its environment, its requirements are different from one context to another. This difference will be reflected in the requirements of AEPs in relation to the competencies that are perceived desirable in accounting graduates. Also, the context of AEPs is seen as important. Therefore, efforts towards changes are presented in the following section and classified by country; first in developed countries and then in developing countries.

2.1.1 Efforts towards changes and development of accounting education in developed countries

Growing demand for accountants and the changing lists of the required competencies of accountants in practice have made the educators' task harder than ever to identify the skills that the final product – the graduate – of these programmes should possess (Low, Samkin, & Liu, 2013; Milne, 2001). In this section, initiatives and efforts in accounting education perceived as highly valuable in improving accounting education are discussed within these developed countries context (Sundem, 2014).

In the USA, a candidate is required to fulfil particular conditions to become a licensed professional accountant, and these conditions are almost the same in all 54 jurisdictions (Flood, 2014). For example, the candidate should complete one year of academic study after a four-year bachelor's degree. No pre-education is offered by the professional body, the American Institute of CPAs (AICPA), and the State Board of Accounting (SBA) is responsible for licensing the public practice. Additional educational requirements were identified by an Act established by the National Association of State Boards of Accountancy (NASBA) and the AICPA. These requirements include: the candidate should complete a specific number of semester hours in accounting topics such as auditing, financial accounting, managerial accounting, taxation, and accounting information systems; further, s/he should have a specific number of general business education hours in such areas as finance, business law, management, marketing, and information technology (Flood, 2014).

Various efforts have been made to investigate and develop accounting education in the USA. These efforts include those instigated by professional bodies and, indeed, individual initiatives. These include the Carnegie and Ford Foundation Commissions in the 1950s; the American Accounting Association's Bedford Committee, 1986; the Accounting Education Change Commission, 1990; the Albrecht and Sack Monograph, 2000; and the Pathways Commission, 2012. The Carnegie and Ford Foundation Commission investigated business education, including accounting education. The results highlighted some weakness including the low quality of enrolled students; the high focus of the accounting curricula on vocational skills; poor academic research; low emphasis on liberal arts in the courses; the dependence on part-time faculty members; and the shortage of PhD-holders. Also, the commission noticed students did not expect a good financial future in accounting. The impact of the commission's report directly affected teaching as AEPs increased the faculty members' qualifications and the commitment towards accounting. The proportion of doctoral accounting educators increased from 30% to 60%. Also,

accounting educators sought to attract more intelligent students. To make the accounting discipline more appealing to the newly enrolled students, accounting departments successfully focused on encouraging more female students to enrol in the subject. Comparing the situation for AEPs between the early 1960s and 1980s, the later students' thought about accounting were completely different, as they were more convinced that accounting had a bright future. The percentage of female students had increased dramatically, from 5% to be in the majority in most accounting departments. However, the gap that existed between accounting in academia and in practice was considered the main issue preventing AEPs from producing well-developed accounting graduates. Simply, according to the report, the key reason beyond this gap was the busyness of accounting practitioners with their business affairs, and academics with teaching and research tasks. Although the number of PhD educators increased, more than two-thirds of the accounting educators were CPAs, which resulted in the professional influence remaining stronger than the academic influence in AEPs (Gordon & Howell, 1959 cited by Sundem, 2014). In this regard, therefore, the report recommended that the main focus for AEPs should be on the teaching of skills such as intellectual skills, communication skills, and interpersonal skills, general knowledge and organisational and business knowledge. According to Sundem (2014), the 1970s was the golden time for accounting education in the USA, due to several reasons. For example, an intellectually stimulating environment had been created by increased research contributions in the capital market, behavioural accounting, information economics, and analytical modelling. Further, the coverage of conceptual underpinnings of accounting was gradually being considered in AEPs. Also, the Financial Accounting Standards Board (FASB) started creating and publishing its conceptual framework on a regular basis. As a consequence, the demand for AEPs increased dramatically.

In the 1980s, as more focus was placed on teaching students the requirements of the CPA examination, several essential competencies were neglected, and memorization was the dominating approach in learning and teaching. This was one of the motivations that led the

American Accounting Association (AAA) to found the Bedford Committee (1986). The committee produced its 'White paper' Report (1986-1996) and identified a number of problems with AEPs in the USA. These included the old-fashioned content compared to business society requirements, the emphasis placed on technical knowledge which was, ironically, delivered to the students via 'chalk-and-talk' sessions. Therefore, critical thinking, creativity, and analytical competencies were being neglected within the curricula. Indeed, since the demand from the rapid business environment was that AEPs should equip their students with the essential competencies, the suggestion was that students should be taught on the basis of life-long learning. It was considered that this would further help them to be flexible, adaptable, and properly responsive as based on the real workplace circumstances they would face in order to perform their jobs successfully.

Supporting the findings illustrated in the White Paper (1986), the issue of over-emphasising the CPA examination requirements in the AEPs curricula, as well as the emphasis placed on the reward system for research over teaching, were among the key problems raised by the AECC and AAA (1990) in the US. Moreover, in the report's findings, it was acknowledged that AEPs were not able to equip students with the essential technical and general knowledge and competencies they would need for their professional careers. The commission, therefore, echoed the White Paper's recommendation that stated that the focus should be shifted to teach students to be independent learners and to emphasise analytical thinking. By continuing their investigations and monitoring of accounting education over two decades, the AECC ultimately stated that:

“Pre-entry education should lay the base on which life-long learning can be built. In other words, graduates should be taught how to learn” (1990, p. 2).

From this recommendation, it seems that the purpose of accounting education is the incorporation of a range of skill sets with an emphasis on providing high-quality graduates. These graduates should have the ability to be adaptable and flexible to the highly dynamic

business requirements of the workplace and deal with the challenges that they might face in both their professional and personal lives (Al Rawahi & Aouad, 2011).

Further, the AICPA, the IMA, the AAA, and the Big Five sponsored Albrecht and Sack (2000) to investigate AEPs in the US in terms of the relevance of their content and future within accounting in practice. Conducting focus groups and collecting questionnaire data, Albrecht and Sack noticed a number of issues that hindered AEPs' development. They included the outdated and irrelevant accounting curricula, and the absence of teaching any of the required desirable qualities as a result of academics' tendency to focus on their interests while they are delivering their syllabi. Moreover, globalisation, technology, and ethics, as vital areas that accounting students urgently need to be aware of in the new Millennium, were not covered in accounting courses. Also, as students tend to rely on memorization rather than understanding, their levels of creativity and innovative abilities were considered poor. This confirmed that insufficient attention had been given to the previous calls to change accounting education to be more in line with the requirements of potential employers. Therefore, the gap between what accounting educators teach and what those in the practical aspect of accounting expected, was widening gradually. This gap between AEPs and the profession was highlighted by Williams (1991) in a descriptive study of accounting education in the USA. The author encouraged the profession to: ***“speak with a loud and clear voice about the need for the quality in accounting education”*** (Williams, 1991, p. 127).

As AEPs faced greater criticism because of their lack any real response to previous calls for their development, two professional bodies, the AAA and AICPA, founded the Pathways Commission in 2012 to examine these programmes and provide practical suggestions for development. The commission report noted that the weak state of accountancy education was attributed to the lack of flexibility in tenure processes, and an

overemphasis on research productivity; lack of reward structures that considered students' and syllabus' innovation; the slow process of curriculum change; lack of teaching staff to supply the necessary knowledge, experience, and chances to incorporate effective practices in teaching methods; and the absence of sound pedagogy that was relevant to professional demands. The lack of adequate engagement of professional accounting bodies with academia and the failure to attract a diverse workforce to AEPs was also an issue (Behn et al., 2012). To solve such issues, the commission recommended a number of pathways that would foster the development of accounting education. These included that the curricula should be updated in alignment with realistic professional needs. Unless accounting educators could find a solution for these issues, AEPs could not be innovative and would not be survived long into the future (Behn et al., 2012; Sundem, 2014).

In the UK, AEPs are under the control of the accounting profession (Becher, 1994). This, in other words, means that there is less influence of university academics on these programmes than the situation of AEPs in other countries. However, those who want to join a UK professional accounting body (PAB) do not need to have a university degree as a training requirement (Flood, 2014). Thus, entry into UK PABs is available for those come from secondary school or are the holders of an undergraduate degree. Thus, the PABs accept candidates who have a relevant accounting degree, and these bodies also recruit from other non-relevant accounting degree programmes (FRC, 2016). The relationship between the seven PABs in the UK and the university is different, and the formal relations between the two sides are considered few (Ellington, 2017). Educators lament that the accounting curricula are too technical, and the assessment methods do not properly support the innovation and development of the students' soft skills that will be required after graduation (Apostolou & Gammie, 2014). This is due to the focus on teaching the professional examination topics that are linked to the experience in the workplace. The

impact caused by the accreditation on both the educators and the students in the UK can be summarised as follows:

- The majority of the graduates who join ICAEW and the Institute of Chartered Accountants of Scotland (ICAS) are graduates who hold non-relevant degrees (FRC, 2016).
- Only 20% of those who choose to enter ICAEW and 41% for the ICAS are accounting degree holders.
- The accounting profession entrants are given an accreditation which is restricted to certificate level, and accounting firms ask them to take a professional examination in the subjects in which they were given accreditation (Hopper, 2013).
- A recent initiative by ICAEW, the Big-4 and a number of universities has provided students with a technically oriented accounting training degree that is combined with a paid placement opportunity. This further focusses on connecting the teaching of the professional examination syllabus with practical experience of the demands of the workplace (Ellington, 2017).

Other researchers have also contributed to the examinations of AEPs and conducted studies concerning the defects that led to the low performance and quality of accounting students. For example, in their studies, Hassall et al. (1999) and Hassall et al. (2003) tried to examine the reasons for the gap between the importance of vocational skills for qualifying management accountants as valued by CIMA employers, and the level of the skills that are being exhibited in the workplace by entry-level accounting employees. The skills that employers identified as important were rated as relatively undeveloped. Employers rated the ability of newly qualified accountants to be at an acceptable level. Ferguson, Collison, Power, and Stevenson (2006) explored the production of textbooks in introductory financial accounting. Data was collected from 12 interviews with textbook authors and commissioning editors. The study described accounting textbooks as “cultural artefacts” that comprise the cultural, ideological, and political interests of specific stakeholders in

society. Therefore, according to Ferguson et al., the investigated textbooks allow educators to support cultural homogeneity through the advancement of shared attitudes. Their study also confirmed that textbooks are, either directly or indirectly, influenced by professional accounting bodies through course accreditation requirements. Also, producing these textbooks was highly affected by complex social and cultural relations. The lesson that can be learnt from such a study is that students should have broader contextual issues at the entry-level in their studies. This would help improve students in terms of the competencies that professionals are seeking. The accreditation influence set out by the professional accounting bodies was believed to be an impediment to including broader contextual issues at the entry-level stage of the degree. Similarly, Webb and Chaffer (2016) investigated the perceptions of graduates' training for the CIMA professional accountancy qualification. They found that accreditation was a constraint in AEPs as educators tended to give priority to developing the competencies desired by the Quality Assurance Agency (QAA) and paid less attention to employers' requirements.

Also, Ellington (2017) compared accounting education in the UK to the suggestions that were set out in the Pathways Commission. The author sought the answer to the research questions through the literature, and highlighted the absence of any professional accounting body's coordinated engagement. Also, the institutional inertia in AEPs were the main impediments to change in these programmes. The accreditation system of AQQ was perceived as a vital tool (e.g., for the assurance of learning); but this system – which covers curriculum, pedagogy and assessment – was seen as eliminating the development and change that educators may wish to undertake in AEPs (Ellington, 2017). Therefore, in this regard, the initiative that would improve these programmes is the call for professional bodies, universities and academics to change AEPs. This change should emphasise liberal education, which in turn would enhance students' intellectual capabilities, exposing them to wider perspectives and promoting the critique of modern accounting practice.

In Australia, the certification requirements are considered by Certified Practising Accountants (CPA) and Chartered Accountants (CA). While the former is responsible for the CPA qualification, the Institute of Chartered Accountants of Australia (ICAA) is responsible for qualifying CA (Flood, 2014). Both qualifications require two final examinations that are taken separately. In this regard, the candidates for these two qualifications can choose one of three paths as follows:

- In addition to an accredited undergraduate or master's degree, a candidate must study a professional programme offered by one professional body (CPA Australia or ICAA)
- A university non-accounting degree which is supplemented by prescribed accounting and professional programme as in the first path
- Supervised and mentored three-year work experience in finance, accounting, or business.

Indeed, as was the case with AEPs in different countries, the Australian AEPs have also been criticised for various issues that were considered to be limiting accounting educators' abilities to improve students' competencies. This induced the government to create the Mathews Committee (1990) to evaluate the ability of publicly-funded institutions regarding the preparation of a competent graduate who can work in a rapidly changing business environment. The committee discovered serious defects in these institutions which resulted in accounting graduates not being able to meet business' expectations. These issues included the shortage of funding allocated for the accounting discipline in higher education; large numbers of students enrolled in AEPs compared to the number of teaching staff, which limited the staffs' ability to teach students to the required level; furthermore, low payment for academic staff and inadequate working conditions affected their teaching performance in a negative manner (Mathews, Brown, & Jackson, 1990). Other indicators from studies by Manakyan and Tanner (1994) and Lindsay and Campbell (1995) supported the fact that research affected lecturers' teaching performance. These two

studies focused on the productivity of Australian lecturers in the research area and effectiveness in teaching activities. Based on the findings of Manakyan and Tanner (1994), the Australian accounting academics surveyed believed that a small negative relationship existed between the productivity of the lecturers in the research field and their teaching evaluation. Furthermore, if the educators would develop teaching in AEPs, academics who were good at teaching should be promoted and supported, whereas, if there were the need to improve research productivity, those academics who were good at research should be similarly encouraged and supported.

Another study, carried out by Yap, Ryan, and Yong (2014), focused on these programmes as the gap between the theory and practice has been gradually widening. Content analysis of programmes' documents and surveys were used to gather their data. In their findings, they highlighted that courses were not integrated and there was no harmony between them. Further, in the same study, the overcrowded syllabus and the focus on technical content instead of improving students' competencies were the key issues influencing professional accounting education in Australian universities. Besides, the absence of key components in the education processes, such as leadership and staff training and incentive systems, have affected these programmes negatively. This was attributed to the fact that business schools are perceived in society as a place that provides a steady income or profit. The study finally concluded by offering a discussion among educators regarding chances and constraints to develop AEPs in light of market needs, which would highly help such development considerably.

Reviewing the accounting education and accounting literature in the three developed countries indicates that the criteria by which to assess accounting education are the requirements of accounting practice itself. These requirements are the knowledge and skills employers want their employees to have. The increased calls from employers and other

stakeholders were echoed to ensure that accounting education kept pace with the changes taking place in the accounting profession as a whole. The main goals of these calls are that students should be equipped with the desired knowledge and skills and generally be more independent learners (Hassall et al., 2005). Therefore, this shows a gap between accounting education and accounting in practice. Although different factors have caused this gap, including the advance in the nature of the work, globalisation, and advances in technology, other issues are perceived to have contributed to the failure of accounting education to bridge this gap. These issues are related to different stakeholders' interests and based on their institutional powers to change the current status quo. These parties include the profession and its relationship with accounting education, and the accounting educators, funders, the government, and the administration and organisers. These issues are discussed in greater detail in section 2.6, whilst the following section discusses the efforts towards change and the development of accounting education in developing countries.

2.1.2 Efforts towards changes and development of accounting education in developing countries

Since accounting is considered to have an increasingly important role in economic development and socio-economic evolution, the demand for accounting faculty and qualified accountants exceeds supply. This section presents a number of studies that discuss accounting education in various developing countries.

Gallhofer et al. (2009) reported on a series of interviews with professionals and academics in relation to accounting education and training in the Syrian transition context within the international context of globalization. Different matters that are related to the limitations of Syrian higher education, the role of the profession in providing education and training, and the upgrade of the relationship between the profession and the academia were highlighted. The historical narrative of the study showed that to be an accounting professional, a candidate needs to complete compulsory courses in accounting. This

requires replacing the previous ones (experience and oral and written examinations only) that was inherited from the colonizer regulations. Also, the study expressed some insights regarding the development of AEPs in Syria. For instance, the low quality levels of accounting students was attributed to the structuring of public-private provision, insufficient consideration of the context in the syllabi, and in particular the global market liberalization and the overemphasis on technical knowledge in AEPs. Therefore, the Syrian accounting education needed to be brought in line with the on-going development worldwide so that these programmes can provide accounting graduates who could work competently in the transition stage in Syria. A closer relationship and better co-operation between academia and the Association of Syrian Certified Accountants (ASCA) was perceived as being beneficial by the different interviewees. This study implied that the role of the accounting profession is vital in improving AEPs.

Yücel et al. (2012) investigated educators and business students via a questionnaire regarding the state of Turkish AEPs and the required knowledge and skills. The study results indicated that AEPs were traditional and not aligned with the increasing needs and demand for highly qualified accounting graduates. Therefore, the study suggested that universities should provide students with the relevant training courses. Also, a broader range of presentations relevant to the accounting profession should be offered in AEPs. Moreover, problem-solving skills and communication competencies should be developed in students. There should be integration with the technology skills in accounting courses. Furthermore, high significance was given to the role of the accountants in the profession in accounting courses by delivering certain subjects. This, in turn, helps the transition of knowledge and skills that are required in the workplace from the classroom.

Reviewing the existing literature in AEPs, Romanus and Arowoshegbe (2014) investigated the challenges confronting these programmes in Nigeria. As was the case in most

developing countries, the Nigerian accounting profession regulations were inherited from the previous colonial master - the UK - and the accountants were trained by the foreign institutions and bodies (e.g., the Institute of Chartered Accountants of England and Wales) in the countries or abroad. Later, the establishment of a number of local professional bodies (e.g., the Institute of Chartered Accountants of Nigeria (ICAN), and Association of National Accountants of Nigeria (ANAN)) contributed to some extent to the localization of accounting education. The need for an accounting education in the country was linked to the economic growth which necessitated that Nigerian accountants should be trained to the same levels as their counterparts in a global context. This would reflect positively on these accountants' abilities and performance, which in turn would lead to application and development. Furthermore, the study found that there was insufficient research equipment, and the outdated curriculum materials, such as books and accounting journals, which were seen as significant constraints, limiting accounting educators' abilities to produce graduates with the required levels of competencies. So, the study recommended the effective training of practising accountants would be needed, and adequate financial resources were required to support the integration of modern trends in accounting.

Majzoub and Aga (2015) investigated the gap between accounting education and accounting practice. Before the civil war, the country was the destination for many Arabic students who wished to study in higher education. In the country, there are a high number of Lebanese students who look for a work in other countries as the demand for labour is lower than the supply. All kinds of Lebanese employees are attractive, in terms of their high educational levels, to potential employers from other Arab countries. The Lebanese accounting profession is linked to the international context since the professional body, the Lebanese Association of Certified Public Accountants (LACPA), is a member of the International Federation of Accountants (IFAC). The study surveyed five groups of stakeholders including recent graduates, employees, professors, department heads, and

employers. The study's findings indicated that the competencies established by IAE are theoretically included in the Lebanese accounting curriculum. On the other hand, in a more practical sense, a wide gap existed between the competencies that various stakeholders expect fresh accounting graduates to have and the real level of these graduates in such competencies. Moreover, the difference in the stakeholders' perception was significant as the employers criticized the low level of graduates in terms of technical competencies, whereas those who were inside accounting education believed that graduates had obtained the desired competencies. However, according to the study, narrowing the gap between the two sides (academia and practice) can be achieved through implementing several recommendations. A practical side of accounting should be integrated in accounting education. For example, regular training in accounting firms and accounting departments in different organisations would help students to understand the practical, as well as theoretical, aspects of accounting. The profession represented in the professional body (LACPA) and the big CPA firms should have a role in preparing the curriculum via adequate and appropriate cooperation with universities.

The message that comes through from this section is that most of the efforts to improve AEPs were made in developed countries and as a result, more development has been achieved in programmes within these countries – although serious concerns appear to remain. However, the case in developing countries regarding these programmes is more critical as these programmes have lagged behind. Further, in most of these cases, the development of these programmes was based on development initiatives in their counterparts in developed countries, even though there are differences between the countries' features including the differences in the accounting needs. This explains the trends in developing countries to copy, for example, curriculum structures or teaching methods from advanced countries to be implemented in AEPs in the context of developing countries. This reflects the institutional influence, namely that of mimetic isomorphism.

Accounting educators in developing countries perceive that the AEPs in developed countries are advanced programmes, and as such that it would be beneficial to mimic them. Further, they perceive bringing the contents and structures of AEPs to be implemented in developing countries would help to improve these programmes in the latter. However, in such a case, appropriate consideration should be given to the differences between the countries' contexts to convey and apply accounting education practice in developing countries. This is considered problematic as it may cause a gap between academia and practice. Also, using such structures and methods may be accepted as the norm, making it difficult to change in the long term. The existence of this gap means that the knowledge and skills that are taught at universities do not meet those required in the workplace. Thus, establishing the most important knowledge and skills requires the investigation of local stakeholders' perceptions, and thereby the development of appropriate accounting education structures to create a better fit with these countries' needs could then be achieved (Perera, 1989).

Based on the accounting education definitions, the main aim of established AEPs is to supply the profession as well as society with competent accountants. In developed countries, accountants can be educated and trained within the profession practices scheme (e.g., by professional institutions and bodies) since the profession in these countries is considered strongly developed. In contrast, in developing countries including Libya, the lack of effective accounting practice is one of the barriers hampering sufficient exploitation of the resources within these countries. Defective accounting practices are a result of the poor-quality and irrelevant AEPs that were established in these countries. Thus, the quality of AEPs in developing countries is perceived essential to ensure the provision of well-skilled accountants who would positively contribute to the profession, the business, and the country's development as a whole (Hargreaves, 1994). Ideally, those accountants are expected to have the basic knowledge and skills which would contribute to a better standard

of living. In the same regard, the main message for accounting education at Libyan universities is:

"To train specialized personnel who are able to compete in the labour market and contribute to community service; through maintaining a high quality academic and professional environment. The Faculty also participates in training, researching and providing consultation services in all finance and accounting discipline." Misurata University Website (accounting department).

Since AEPs are typically structured to respond to market needs, knowledge sets and skills were formulated within these programmes to develop student knowledge and skills. Therefore, it is imperative to investigate knowledge and skills in terms of their importance and development level from different stakeholders' perspectives in both developed and developing countries. By doing so, a full picture of the importance of these knowledge and skills and their emphasis in AEPs within these countries can be drawn. The following section presents concepts of knowledge and skills in AEPs and gives an overview of different sets of knowledge and skills, including generic and IT skills and technical knowledge attributes.

2.2 Knowledge and skills

In recent years, university AEPs have been required to include different types of competencies, both subject specific and generic (QAA, 2016). Thus, accounting graduates can fulfil the accounting career needs in addition to a range of skills that help them to contribute to better social outcomes and build more cohesive and tolerant societies. Several studies investigated the importance and the developing level of a full range of competencies in accounting education (Albrecht & Sack, 2000; Francisco & Kelly, 2002; Kavanagh & Drennan, 2008). Others have focused on one or two type(s) of these competencies, (see, e.g. Abayadeera & Watty, 2014; Awayiga, Onumah, & Tsamenyi, 2010; Crawford et al., 2011).

These competencies have been categorised into two main groups; generic and IT skills (Bunney, Sharplin, & Howitt, 2015; Crawford et al., 2011; Watty, 2014; Webb & Chaffer, 2016) and technical knowledge attributes (Blanthorne, Bhamornsiri, & Guinn, 2005; Francisco & Kelly, 2002). Also, IAESs, which were established by the IAESB, explained the relevant skills that professional accountants should have for their future career. It is not assumed that all these skills will be fully improved by the time of graduation and several of them would be developed during the working career.

Education institutes are perceived as knowledge-based organisation that seek to equip their students with the desired knowledge attributes and skills (Hanson, 2001). This investment in human resources should contribute to the country's proactive and positive socioeconomic development (Little, 2001) . Further, based on the extent to which the knowledge and skills of such graduates match employment needs, the value of the institute is increased. In other words, the more the students are properly equipped with different knowledge attributes and skills, the greater their chance of [rapid] employment. This is referred to as 'employability', which was further defined by Hillage and Pollard (1998) as:

“the ability to gain initial employment; hence the interest in ensuring that ‘key skills’, careers advice and an understanding about the world of work are embedded in the education system;” (Hillage & Pollard, 1998, p. 2)

Also, this terms refers to *“the development of skills and adaptable workforces in which all those capable of work are encouraged to develop the skills, knowledge, technology and adaptability to enable them to enter and remain in employment throughout their working lives”* (HM Treasury,1997, p. 1).

Employability is assigned particular importance. For instance, the United Nations (UN) pointed out this indicator within the priorities that a country should be concerned with in order to develop the employment rate of its youth. Also, in a similar manner, the

Organisation for Economic Co-operation and Development (OECD) emphasised lifelong learning in teaching students at university to enhance their employability

At the national level, higher education in the UK considers employability issues and its related skills to be at the very core of academic courses. In previous years, liberal educational concepts dominated over vocational educational courses in terms of assisting graduates to meet labour market needs. However, contemporary higher education requires all courses to emphasis employability and transferable skills (Cranmer, 2006). In Australia and New Zealand, the set of general attributes and frameworks, such as national qualifications, were produced based on consultation with educational organisations and industry. Also, in the USA and Canada, the critical skills framework was developed within university curricula as a measure by which to assess students in relation to the workplace requirements (Cranmer, 2006). This is perceived as being a reflection of the interests of the different stakeholders including students, educators, employers and the government and its agencies in AEPs.

Some of the skills are general between disciplines and are described as transferable. For example, analytical skills can be seen as key skills in disciplines such as science, engineering, accounting, and history. However, a student's acquisition of this skill and how it can be transferred to the workplace is an entirely different matter. This brought to the fore the question as to whether universities are able to provide students with a complete and comprehensive skills package that was suitable for all future employment. Indeed, employers may to some extent be aware that this is not the case because the criteria used for employment vary between organisations and are often changeable in relation to the desired skills and requirements of the labour market (Hawkins, Winter, & Hunter, 1995). To this end, a general consensus may be noticed in the education literature that students should be educated in a wide range of personal self-reliance competencies, regardless of

their specific subject areas (Harvey, Moon, Geall, & Bower, 1997; Hawkins et al., 1995; Nabi & Bagley, 1999).

In the same regard, although employability skills are considered to be of particular importance within the higher education agenda, there are certain obstacles preventing higher education from improving these transferable skills. According to Cranmer (2006):

“There are difficulties inherent within the employability in higher education agenda at every turn: from defining, to measuring, to developing, to transferring. The elusive quality of employability makes it a woolly concept to pin down” (Cranmer, 2006, p. 172)

So the weakness of approaches designed to emphasise these skills in education programmes has been acknowledged, starting with how to define and measure them and ending with the methods that can be used to develop them, teach them, and transfer such skills in the workplace.

In addition, (Cranmer, 2006) has linked this weakness to employers’ consultation and involvement in courses as they are perceived as being reluctant to fund this involvement; employers prefer to train graduates at the employment stage rather than spending on the students who are still at university. Also, the differences between employers’ expectations and the academic view of these required are often substantial (Mason, Williams, & Cranmer, 2009).

In particular, the researcher perceived that in the accounting education domain, as based on the definition of employability, educational institutes are under pressure from those who recruit graduates. This pressure is closely linked to the abilities of these institutes to boost their students’ knowledge attributes and skills. Further discussion regarding the weaknesses and the challenges of different learning approaches in relation to transferability and employability are presented in section 2.6; this section instead discusses different aspects of these competencies, including generic and IT skills, and their importance to, and

the development in, accounting students. In addition, it presents an overview of technical knowledge and its importance to, and the development in, accounting students from different stakeholders' perspectives.

2.2.1 Overview of generic and IT skills and their importance *for* and development level *in* accounting students

Different studies showed the required generic skills that accounting students should have developed by graduation. A good example of these skills is given by the key study of Albrecht and Sack (2000), as shown in Table 2.2. Moreover, a better foundation in generic skills is required as the graduates need to be broad-minded, communicate effectively, and have the ability of logical thinking and critical analysis. This set of skills will inspire the candidate in the decision-making process, exercising good judgment, and interacting with a diverse range of stakeholders including accounting information users (IAESB, 2017). On the other hand, within the same source, generic skills were presented under a general education term that covers professional knowledge, professional skills and professional values, ethics, and attitudes. The IES (3) presents and explains the key skills which those seeking to be recruited in the accounting profession should acquire. These skills include intellectual, interpersonal and communication, personal, and organizational skills (see Table 2.2). Similarly, considerable attention was given to this set of skills in the subject benchmark statement of QAA (2016). This benchmark statement sets out the expectations, which all providers of UK higher education reviewed by QAA, are required to meet. Therefore, students are expected to have gained skills in several areas that are covered by this benchmark statement. These areas are shown in Table 2.2.

Table 2-2: Generic skills in accounting education as considered by three different sources.

Albrecht and Sack (2000)	(QAA, 2016)	(IAESB, 2017)
Negotiation Leadership Foreign languages Oral communication Listening Reading with understanding Written communication Critical thinking Analytical Teamwork Creativity Decision-making Financial Resource management Interpersonal Flexibility in business environment	Critical evaluation of arguments and evidence. Independent and self-managed learning. Analysis, filtering and evaluation of data and drawing reasoned conclusions concerning structured and, to a more limited extent, unstructured problems from a given set of data and from data acquired by the student. Location, extraction and analysis of data from multiple sources, including acknowledging and referencing sources. Numeracy, including the processing and analysis of financial and other numerical data and the appreciation of statistical concepts at an appropriate level. Using contemporary information and communications technology for the acquisition, analysis and communication of information. Communication, including presenting quantitative and qualitative information, together with analysis, argument and commentary, in a form appropriate to the intended audience, and oral as well as written presentation. Working with others (such as through small group projects).	Intellectual capabilities (the ability to solve problems, to make decisions, and to exercise professional judgment). Interpersonal and communication capabilities (the ability to work and interact effectively with others). Personal capabilities (the personal attitudes and behaviour of a professional accountant). Organizational capabilities (the ability to work effectively with or within an organization to obtain the optimal results or outcomes from the people and resources available). The adequacy of general information

Also, from Table 2.2, it can be seen that while the study of Albrecht and Sack (2000) referred to general terms, the generic skills explained in the recent sources (IES3 and the benchmark statement) are more detailed and focused. In the meantime, the three sources emphasise different skills such as analytical, interpersonal and communication, and working with others. This highlights the importance of these skills for accountants in

different contexts in the UK, the USA, and in the context of international accounting education standards that are expected to be applicable in a verity of countries worldwide. However, generic competencies are still poorly identified and explained in the literature of a disciplinary context of the given subject (Jones, 2010). Advances in technology have changed the realities of accountants' jobs as they are required to produce accounting information in different forms and means to different users. Accountants used to prepare financial statements and accounting reports in simple forms (e.g., physical documents and records). The substantial dependence of accounting on technology has now facilitated the task for an accountant to provide such information in more accurate and complicated detail. At the same time, this process necessitates that an accountant should have sets of technology competencies (Bonk & Smith, 1998). Such competencies have been ranked higher by accounting firms and bodies in the literature (Awayiga et al., 2010). In QAA (2016), the use of information and communication technology for the acquisition, analysis and communication of information was considered significant for accounting students (see Table 2.2). Also, according to IAESB (IES2) (2017), an accountant should have at least an intermediate level in three basic areas related to technology including: “analyze the adequacy of general information technology controls and relevant application controls; explain how information technology contributes to data analysis and decision making; and use information technology to support decision making through business analytics” (IAESB, 2017, p. 42) and these skills, according to IAESB, are included with technical knowledge, as shown in Table 2.3. Burnett (2003) suggested that these skills include spreadsheet packages, database packages, presentation software, word processing packages, communication software – Outlook, Electronic commerce, world wide web, and Windows. Some went further and claimed that accountants should have knowledge of how a computer processes data to produce the outcomes of financial statements and reports (Mgaya & Kitindi, 2008). Supporting their claim, they believe that such knowledge helps accountants to track financial operations. Further, this maintains a clear audit trail, which

in turn allows accountants to protect accounting information against deception and fraud. Additionally, it is argued that there is a set of IT-related skills that is strongly recommended to be taught to accounting students. For example, they are required to know how to control and secure information, design an electronic accounting system, communicate data to other users electronically, and have an idea about e-business applications (Stoner, 2009) . However, in addition to the positive influence of technology that has led to the use of this tool as a facility to prepare accounting information quicker, more easily and in more detail, the advance in technology may encourage some to take advantage of a valuable IT background to conduct financial crimes. Noticeably, the increase of electronic fraud and financial cheating resulting from an advanced technology has led some to call for emphasising IT skills in accounting graduates (Sprakman, O'Grady, Askarany, & Akroyd, 2015).

2.2.1.1 The importance and development level of generic and IT skills in developed countries

Given the difference between what is being desired of the generic and IT skills and the real level of accounting students in these skills in AEPs, several studies were conducted to examine different AEPs in diverse settings (Bhamornsiri & Guinn, 1991; Burnett, 2003; Kavanagh et al., 2009; Milliron, 2012). In the USA, Bhamornsiri and Guinn (1991) investigated individuals' perceptions regarding their attained partnership in Big Six firms using a questionnaire. Communication skills, interpersonal skills, practice development, and administrative skills were considered, according to the responses, to be the highly important skills. Respondents perceived that students were highly developed. This development was the result of a formal education and work experience integration. In contrast to other studies, such a case was ideal. For example, Milliron (2012) examined the opinions of CPAs who participated in the California Society of CPAs meeting in 2008, regarding the gaps in core competency development in undergraduate degrees. The finding

showed that communication and analytical thinking should have more emphasis over even technical knowledge. Arguably, AEPs should be balanced to focus on accounting-specific subjects and place strong emphasis on the quality of courses vs. quantity. Other studies focused on IT competencies in addition to the generic skills that accounting graduates should have in order to be able to discharge his/her duties. For example, surveying “Fortune500” executives on the required skills from accounting graduates, Lee and Blaszczyński (1999) elaborated that classification of ability to use a PC, communication and teamwork skills is shifted from a low rank to advanced levels from organisations’ perspectives. This shifting in rank was arguably attributed to the implementation of the user approach which required accountants to have analytical and interpretation abilities. The study implies that it is not effective to produce communication and computer course requirements in AEPs, but rather teaching approaches should be modified to accommodate teaching such skills. Further, incorporating more cooperative learning, case studies, and practising computer and internet skills is perceived to be the most effective notion to improve AEPs.

In the same respect, Burnett (2003) interviewed and surveyed employers and CPAs in the USA. His study aimed at ascertaining which skills are essential for new graduates and which educational innovations are effective from employers’ perceptions of their university’s accounting graduates and members of local CPA chapters. The study results indicated that the top-rated four professional skills were analytical/critical thinking, written communication, oral communication, and decision making. Further, spreadsheet software, Windows, and word processing software were indicated as the top three required technology skills. The top education innovation was internships. The study recommended that the on-going enhancement should be carried out to integrate these skills into the curricula. In relation to the integration of IT skills in AEPs, the study suggested that more IT applications, e.g., spreadsheets, can be combined with accounting systems at all levels and courses of AEPs. Further, Windows and word processing software sessions were

indicated as the top three required technology skills. In more detail, in the USA, other study focused on IT skills and surveyed a number of CPAs and accountants in practice about the importance of including topics that were related to information systems (Welch, Madison, & Welch, 2010). However, computer auditing software was significantly prioritised by the CPA firm group, in contrast, the industry and government groups ranked data analysis and project management highly. The authors elaborated the preference of these different stakeholders to the nature of the job functions of each group. While CPA firms work on auditing functions as a major component, accountants in government and industry organisations work on a routine of data analysis and project management-related functions. According to the authors, this difference between the two groups revealed that the content of the AEPs should be in harmony with the needs of the labour market regarding the required technology skills. Further, the study findings emphasised the notion that Excel and Windows software should be integrated into accounting courses.

In the same vein, a series of studies carried out by Hassall et al. (1999, 2001, 2003) investigated the importance of generic skills for management accountants in the UK. For example, in addition to examining the skills that should be prioritised in accounting courses, Hassall et al. (1999) asked the UK CIMA employers to indicate the level of abilities that they had witnessed being exhibited by accounting employees at entry level. The study's questionnaire results revealed that accounting employees have the right level of information technology skills. However, the skills that employers identified to be important include oral and written communication and time management skills which were rated as relatively undeveloped. Moreover, authors elaborating employers' perceptions advised that is the essential skills should be borne in mind when structuring AEPs (Montano, Donoso, Hassall, & Joyce, 2001).

Additionally, sharing the concerns voiced in those earlier reports and studies, Hassell et al. (2003, 2005) investigated the development level that students exhibited in relation to the

critical skills. In the study of Hassall et al. (2003) in the UK, the surveyed CIMA students believed that their peers were good at time management, while CIMA employers perceived that their employees' technology and software skills were developed. To measure the areas that needed further development, the study used specific criteria. According to the respondents, priority was given to the communication and teamwork skills being developed in accounting students. Based on the criteria used, the skill that was perceived as being highly necessary and received less focus in the curricula was prioritised as an area that needs more development and training. More evidence was shown by the study of Hassall et al. (2005) which used the same criteria to compare the UK and Spanish employers' views regarding their employees' abilities. UK employers viewed their employees as exhibiting higher levels of skills than Spanish employers had observed in their employees. More specifically, according to the criteria set by UK employers, communication skills were given a high ranking, which meant that this skill was considered important but in which employees appeared deficient, whereas Spanish employers emphasized problem-solving competence. Generally, the study showed that each group of employers shared almost identical opinions regarding the top eleven skills that were perceived as being the most significant but in which accounting employees at the entry-level were deficient. In particular, employers were of the opinion that emphasising these skills in AEPs was imperative.

Moreover, Crawford et al. (2011) surveyed academics and practitioners in the UK about 16 generic skills and to what extent they are important and should be included in accounting courses. Analytical and communication and presentation skills were ranked as the highest abilities accounting graduates should possess. These skills are required since they are more likely to increase the graduates' employability. Further, professional accounting education pronouncements required these certain sets of skills that graduates should have to perform as a competent accountant and auditor. Overall, the authors recommended for continuing communication between AEPs and accountants to ensure that accounting students will

acquire the desired competencies. In addition, another study surveyed Australian accounting graduates to examine the emphasis that was given to technical and generic skills developed during undergraduate accounting courses (De Lange, Jackling, & Gut, 2006). The study findings revealed that generic skills are considered necessary in relation to the workplace accounting requirements since they help accounting employees to transfer and apply other types of knowledge and skills that they were taught in classes to real working environment (IFAC, 1996, p. 16). In contrast, the study found that AEPs failed to improve accounting graduates' generic and IT skills. Therefore, authors called for a high emphasis to be placed on the generic skills in these programmes to assist accounting graduates in the workplace. Similarly, in the same area, Jackling and De Lange (2009) examined employers' and graduates' perceptions regarding the focus that is given to technical and generic competencies in Australia. Employers emphasised the need for accounting graduates to have a broad range of generic skills, and they considered accounting graduates to be ill-prepared in terms of leadership abilities and skills related to communication and teamwork.

In the same respect, Keneley and Jackling (2011) examined the desired generic skills which students perceived they developed during their studies at Australian AEPs. Although differences in perceptions were highlighted between different cultural groups of students, overall, students thought that AEPs contributed to improving several of their generic abilities. However, educational practice aspects of these programmes are in urgent need of development, which in turn would help to integrate more generic skills into the curriculum. This will further maximise the opportunities for culturally diverse student cohorts to improve their employment competencies by graduation.

In addition, Tempone et al. (2012) investigated different Australian stakeholders' perceptions including professional associations, accounting employers and academics via questionnaire and interviews regarding the required generic skills. The findings showed

that within the three areas of recruitment, training, and on-going employment, employers required attributes communication and presentation, teamwork and self-management to be developed in the accounting graduates. Further, the study claimed that these skills should be recognised and understood in the light of the specific context. Although the study investigated different stakeholder perceptions, it did not analyse these perceptions based on the given classification. For example, the Big Four, mid-tier and small accounting firms in the private and public sectors and professional bodies in Australia were keen to have employees with good levels of IT competencies, as noted in the study of Kavanagh et al. (2009). Seeking an approach that would help students to improve their skills, Cull and Davis (2013) examined students in financial planning regarding the advantages of adopting a scaffolded learning approach. This approach is based on instructors who assist students in a complex activity that these students would struggle to do adequately if they tackled it on their own. Then this support is gradually removed to enable students' learning. Students involved in a completion of three course-required assignments including fact-finder assignment (client interview) and a client-specific statement-of-advice assignment. As scaffolding support, instructors and professors gave advice and instruction to help students in both assignments. The results showed that students believed that scaffolded learning helped them acquire the skills and knowledge required for a financial advisor career. The study further concluded that educators should ensure that they structure the education programmes to produce high quality financial advisers who would meet the post-crisis global financial societies' needs. In addition, the use of scaffolded instruction is perceived as a valuable instrument in the education programmes. This implies that using such an instrument is highly beneficial.

In Greece, a study by Harry, Mandilas, Kourtidis, and Petasakis (2014) surveyed several stakeholders including students, lecturers/professors, and employers from different companies about the critical competencies for accounting graduates. Again, the results indicated that these various groups have different opinions regarding essential skills.

General culture, oral communication skills, written communication skills, public speaking skills, ability to think critically, the ability to work under pressure and a personal fit with the company's image are considered the main areas that AEPs must emphasize. In particular, employers preferred accounting graduates with adequate social, methodological, and participation skills, whereas accounting professors and students seem to have a neutral opinion on these subjects.

Another study, by Spraaakman et al. (2015), investigated the perceptions of management accounting graduate employers in New Zealand. Using an exploratory field research approach, Spraaakman et al. asked respondents to identify the IT knowledge and skills they require in graduates. Respondents would like their employees to have an intermediate proficiency in several technological areas such as awareness of Microsoft tools including Excel, Word, PowerPoint, and Outlook and enterprise resource planning as essential IT skills. They emphasized the importance of Excel software due to its beneficial use in the analysis process in accounting.

Moreover, according to different stakeholders, IT skills seem to be popular and preferable, as shown in the existing literature. For example, according to academics, these competencies should be included in AEPs as relevant sections of the teaching and learning mechanism (Chang & Hwang, 2003; Gammie, Gammie, & Cargill, 2002; Montano et al., 2001). Such an interest, as is given to this set of skills, may be a result of the recognition by educators of the key role of technology in accounting practice. For instance, IFAC (2003a, 2003b) recommended that IT competencies are considered the key components that accounting graduates should possess to ensure that they can be employed. Also, the extensive use of technology in education is another reason that prompted educators to give a high value for greater adoption of IT materials in accounting education.

Also, given the importance of IT skills, in Canada, Boulianne (2016) identified information technology (IT) competencies that should be developed in AEPs to provide skilled

professional accountants. A content analysis approach was used to examine different resources including the accounting associations, business school websites, competency maps, reports, course outlines, and university calendars. The findings revealed that IT had lost ground in the CPA education programmes, which reflected negatively on the students' abilities. This was attributed to a number of issues including a larger coverage of finance, strategy, and governance topics; challenges to promote and teach IT in terms of course development; and a lack of recognition of, and incentives for, academic work on IT skills. Furthermore, Apostolou et al. (2013) indicated that educators should take into account the intelligence of current students in using technology applications and how can that be invested to, firstly, integrate new methods in delivering accounting curricula, and secondly to equip students with the necessary IT competencies.

Studies that have investigated generic and IT skills in developed countries show that particular importance was assigned to these skills in relation to workplace requirements and different stakeholders' needs. However, the questions that arise here are those of how many of the important competencies should be incorporated into AEPs, and how their priorities should be determined. These questions are essential since the obstacles to including all such skills in university courses makes their attainment almost impossible. In this regard, the skills that universities are required to develop in students are not homogeneous due to the differences in workplaces circumstances in different sectors. This should alert academics to the diverse meanings that are given to these competencies by employers in various sectors. Thus, the university should ask for whom accounting graduates should be ready in order to improve their programmes on realistic stakeholders' requirements. Hence, although accounting educators are required to ensure students develop generic skills and recognise their importance to successful employment, there remains some indeterminacy in relation to what, exactly, they are or, at least, how much and how they should be developed.

2.2.1.2 The importance and development level of generic and IT skills in developing countries

In developing countries, the debate as to the importance of these skills has recently started as a response to the changed mechanism of these countries' economies to be an open economy. This was highlighted in the studies of Al Sawalqa and Obaidat (2014) in Jordan, and Abayadeera and Watty (2014) in Sri Lanka. Other factors, such as the advance in technology and the influence of globalisation, influence the accounting profession globally leading to professionals in developing countries trying to enhance the profession as in the advanced nations.

In Tunisia, Klibi and Oussii (2013) examined accounting students' perceptions regarding the importance of skills and attributes for securing entry-level employment. The results revealed that the expectation gap that exists between accounting students and employers is caused by the lack of connection between universities and the accounting profession. This has led to accounting educators still teaching the traditional basics of accounting, whereas new techniques may have already been adopted in the workplace environment. An expectation-performance gap was also found in the study by Abayadeera and Watty (2014) which focusses on generic skills in Sri Lankan accounting education. According to employers and educators in the same study, the reasons were different from the ones in Klibi and Oussii's study. Educators seemed to be aware of the workplace requirements, but the gap was caused by substandard teaching that could not be improved, in particular regarding generic skills. In spite of the fact that the different stakeholders give different levels of importance to the competencies that entry-level graduates should have, expectations from these graduates may be perceived as uneven. This may be caused by several factors including the weak structure of accounting education programmes, weak levels of high school students, and the differences in expectations between academics and accounting professionals and employers (Abayadeera & Watty, 2014).

With respect to IT skills, Awayiga et al. (2010) surveyed accounting graduates and employers in Ghana. The study revealed that the most critical IT skills are: spreadsheet, database packages, presentation software, technology management and budgeting, word processing packages, communications software (Outlook), electronic commerce, world wide web and Windows. The high importance attached to these skills is a result of the change in the business environment as more investments are conducted in the country. Also, more accounting graduates go to study in developed countries, which necessitates that they should be qualified with IT skills required at university level in these countries. Moreover, the study stated that the knowledge and skills required of accounting graduates in Ghana were not different from those desired in developed countries.

Comparing the importance of generic and IT skills between developed and developing countries shows several differences. The debate about the necessity of including generic skills in AEPs in developed countries has been going on for several decades (Crawford et al., 2011; Tempone et al., 2012; Webb & Chaffer, 2016). This indeed can be attributed to the fact that scholars in developed countries recognised the value of such skills in the workplace. In addition, the institutional pressure applied by accreditation bodies on universities to include these skills in accounting curricula has been increased (Gonzalez et al., 2009; González & Hassall, 2009). Yet, in developing countries generic skills were perceived necessary with the noted weak abilities of students in terms of these skills. This was attributed to different factors and issues. Some of these issues were mentioned in this section, and were also further discussed in section (2.6). Meanwhile, some suggested that sharing experiences from developed countries to improve these skills is perceived as imperative (Chen, 2013). Indeed, the generic and IT skills perceived to be important by employers have to be understood by both accounting educators and students.

2.2.2 Overview of technical knowledge attributes and their importance *for* and development level *in* accounting students

Technical knowledge attributes are highly treated in the IAESs as competencies that a professional accountant is required to obtain by the end of their Initial Professional Development (IPD). According to IAESB (2017), IPD includes professional accounting education, practical experience, and assessment. In the meantime, although the standards highlighted these competencies regarding (IPD) requirements, educators still can use them in planning and developing accounting education programmes in relation to workplace requirements. Moreover, IES2 shows the set of technical knowledge attributes that candidates should have developed by the end of IPD. These are shown in Table 2.3. Also, some studies provide lists of technical knowledge attributes such as by Albrecht and Sack (2000) and Francisco and Kelly (2002), as shown in Table 2.3.

Table 2-3: Technical knowledge set as summarised in the key studies and sources

Albrecht and Sack (2002)	QAA (2016)	IAESB (2017)
<p>Financial accounting Management accounting Human resources Retail trade Information systems Economics Marketing Global business Business strategies Taxation Auditing Using of quantitative methods in accounting Awareness of ethical issues in accounting and auditing Business Law Operations Management Project Management Change Management Customer Orientation Entrepreneurship Transportation & Logistics Customer Service Salesmanship Analysing Financial Information Banking and Securities Case Analysis</p>	<p>Finance and financial management Taxation Audit and assurance Governance, risk management and internal control Business law and regulations Information technology Business and organizational environment Economics Business strategy and management</p>	<p>Knowledge of the contexts (examples of contexts include the legal, ethical, social and natural environment; the accountancy profession; the business entity; the capital markets; the public sector) and why accounting is valuable in these contexts. Knowledge of the main current technical language and practices of accounting (for example, recognition, measurement and disclosure in financial statements; managerial accounting; auditing; taxation) in a specified socio-economic domain. Knowledge of possible alternative technical languages and practices of accounting (for example, alternative recognition rules and valuation bases, accounting rules followed in other socioeconomic domains, alternative managerial accounting approaches to control and decision making). Knowledge in recording and summarising transactions and other economic events; preparation of financial statements; analysis of the operations of business (for example, decision analysis, performance measurement and management control); financial analysis and projections (for example, analysis of financial ratios, discounted cash flow analysis, budgeting, financial risks) and an awareness of the contexts in which accounting data and information is processed and provided to a variety of organisational environments and the relationships with other systems providing information in organisations. Knowledge of contemporary theories and empirical evidence concerning the operation and effects of accounting, including detailed coverage of at least one of its contexts and an awareness of others (for example, accounting and accountability; accounting and corporate governance; accounting and capital markets; accounting and the firm; accounting and the public sector; accounting and society; accounting and sustainability; auditing), and the ability to critically evaluate such theories and evidence.</p>

		An awareness of issues of financial management, risk and the operation of capital markets.
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Comparing the skills that are shown in the three lists it could be said that the IAEB and the benchmark statement are more focused than the extended list of both the old studies. However, a number of these knowledge attributes are still keeping their ranks of importance in this list such as financial accounting, management accounting, taxation, audit, business laws, business and organisational environment, and economics. Other attributes such as information system are provided in a new form, which is information technology. Indeed, the change in the list is a result of changes in the business domain where accounting students are expect to serve different users.

2.2.2.1 The importance and development level of technical knowledge in accounting students in developed countries

In developed countries, one of the earliest studies to discern the importance of technical knowledge for an accountant was conducted by Roy and MacNeill (1966) in the USA. The authors aimed to explore the body of knowledge that CPAs should possess before they can start their careers. These CPAs emphasised the following knowledge: humanities, microeconomics, macroeconomics, behavioural science, mathematics, statistics, probability, law, and functional fields of business (quantitative methods, finance, production, marketing, personnel relations, and business management). It may be noticed that the study also focussed on some areas that are seen today as part of generic and IT skills includes (formal organisations, computers, evidence and opinion). Likewise, Nelson (1995) noted that American accounting practitioners would like their employees to be sophisticatedly developed in communication, interpersonal and intellectual skills and on broadening the knowledge base as, according to practitioners, technical knowledge could be obtained via practical experience in the workplace. The required competencies were ignored in the academic domain and, rather, academics continued to focus on procedural aspects of accounting (Evans, Burritt, & Guthrie, 2010; Nelson, 1995). Thus, the more emphasis given by the university to technical memorization is perceived as being at the

expense of the broader analytical, business, and communication competencies (Myers, 2005). Thus, these disciplines were described as designed in favour of the academicians and did not offer students what they expected to be taught and learn.

Several studies were carried out to examine the desired competencies and the actual level and presentation of these competencies in AEPs, as discussed in the following sections.

According to Tempone et al. (2012), technical skills are often seen as a priority in upgrading better-rounded accounting students. In this regard, in the US, Blanthorne et al. (2005) conducted a study to identify the necessary skills for promotion and success in the public accounting environment. The survey results of 402 participants in tax and audit from the Big Five partners articulated that, although the large aggregate of studies called for more focus on generic skills, technical skills are still indicated as necessary for accounting graduates. Furthermore, the fundamental objective of accounting education is to focus on providing students with sound technical competencies.

2.2.2.2 The importance and development level of technical knowledge in accounting students in developing countries

Several studies were carried out to examine AEPs regarding the knowledge and skills in the context of developing countries. For instance, Lin (2008) investigated practitioners', educators', and students' perceptions to identify the desirable knowledge and skills that should be emphasised in Chinese accounting education to meet the challenges stemming from the changing business environment. Respondents believed that skills that are related to business and management (including resources management, business law, business strategy, and marketing, supply chain and logistics, and global business) should have more emphasis in accounting education courses. This indicated that these subjects have a higher significance than assigned in the delivered accounting subjects. Despite the fact that the

study sought the perceptions of three groups of stakeholders, it did not discuss the demands of each group separately.

Moreover, the required skills can be seen from a different angle. For example, Chaker and Abdullah (2011) in their study for AEPs in UAE, stated that technical knowledge is based on the workplace, and its requirements, where the graduate will work. Supporting this finding, in Ghana, Awayiga et al. (2010) found that the most relevant competencies according to the graduates were cost and financial accounting skills. They highlighted these competencies as they were not working for accounting firms which may require different abilities. Further, in China, Lin, Xiong, and Liu (2005) explained that financial accounting, finance, management accounting and taxation are the most important competencies according to Chinese graduates. However, this is because Chinese AEPs were still emphasising traditional knowledge training rather than the skill components.

From the literature reviewed in this section, the sort of competencies that are considered as being important and desired seem to be changeable over time. In the earlier studies, the trends of most of the groups, whether inside or outside accounting education, focused on the acquisition of technical knowledge. Further, this focus was perceived as a reflection of the academics' points of view in these programmes as they believed in the importance of technical education for accounting students. Additionally, the requirements of the professional exam emphasised the acquisition of traditional technical knowledge (Roy & MacNeill, 1966). However, in the more recent studies, as a response to the dramatic changes that have taken place within the global and national business environments caused by, for example, technology advancement and globalisation, more importance has been placed on generic skills as well as IT skills (Crawford et al., 2011; Hassall et al., 2005; Keneley & Jackling, 2011). Also, recently, educators seem to prefer students to develop life-long learning skills in contrast to accountants in practice who emphasise the importance of innovation, analytical abilities and critical thinking in their employees. In

this regard, educators believed that developing students' abilities in readiness for the workplace is not their responsibility, and in any case they would not be able to achieve such a target given the available time and resources.

The list of skills and knowledge required by different stakeholders has never been fully identified, so accounting graduates should have a diverse range of knowledge and skills including generic and IT skills and technical knowledge, firstly to increase their employment opportunities, and secondly to ensure high performance to the ends of working efficiency and economic development as a whole. Based on the literature reviewed within this section, two main points have been identified:

- There is no single definitive list of knowledge and skills and no agreement over their categorisation in accounting education (see Jones and Sin, 2003; Kavanagh et al., 2009; Hassall et al., 2005; International Federation of Accountants, 2008; Albrecht and Sack, 2000).
- The amount of the literature investigating knowledge and skills within developed countries is considered wide (Albrecht & Sack, 2000; Burnett, 2003; Crawford et al., 2011; Hassall et al., 2003; Hassall et al., 2005; Hassall et al., 1999; IAESB, 2017; Milliron, 2012; Spraakman et al., 2015). In contrast, there is a scarcity of studies that are interested in knowledge and skills within developing countries including Libya (Abayadeera & Watty, 2014; Ahmad & Gao, 2004; Awayiga et al., 2010; Chaker & Abdullah, 2011; Klibi & Oussii, 2013).

Within this thesis, three sets of knowledge and skills are presented in Table 2-4. The choice of these sets is based on the key studies in this area (Albrecht & Sack, 2000; Burnett, 2003; Francisco & Kelly, 2002) and benchmarks used by accounting and government bodies such as the IAESB and QAA. Further explanation of this topic is reported in chapter 3, section 3.4.2.6

Alarming, the response adopted by accounting education to different stakeholders' pressure and calls to equip students with the required knowledge and skills highlights various obstacles which impact on the different aspects of these programmes. In this regard, the following section discusses the issues that influence accounting education within the contexts of developed and developing countries.

Table 2-4: Technical knowledge, generic skills, and IT skills that are emphasised in this thesis

Technical knowledge	Generic skills	IT skills
Financial accounting	Negotiation	Electronic accounting systems
Management accounting	Leadership	Spread sheet package
Human resources	Foreign languages	Presentation software (e.g., PowerPoint)
Retail trade	Oral communication	Word-processing package
Information systems	Listening	Communication software – e.g. Outlook mail program
Economics	Reading with understanding	Electronic commerce
Marketing	Written communication	World wide web
Global business	Critical thinking	Windows software
Business strategies	Analytical	
Taxation	Teamwork	
Auditing	Creativity	
Use of quantitative methods in accounting	Decision making	
Accounting in the public sector	Financial resource management	
Public administration	Interpersonal	
Awareness of ethical issues in accounting and auditing	Flexibility in business environment	

2.3 Issues and challenges in accounting education

AEPs have faced severe criticism from different stakeholders inside tertiary education and external professional bodies (Albrecht & Sack, 2000; Henderson, 2001). This has resulted from dramatic changes in technological advances and increasing market globalisation (Kavanagh & Drennan, 2008; Watson et al., 2007) as well as the occurrence of many ethical crises worldwide, including various notable cases of accounting fraud and corporate

governance failure such as HIH, Enron, Zhenzou/Baiwen, Bank of Crete, Parmalat, and AEI. Further, these scandals involved accountants and occurred in developed countries (e.g., Australia, Germany, the US, the UK, Sweden, Spain, Italy, Japan, the Netherlands) and in developing countries (e.g., China, and India) as reviewed in the study by Jones (2011). Such changes led to a shift in the accountant's mission from being just a generator of information to being a provider and interpreter of this information (Albrecht & Sack, 2000; Jackling & De Lange, 2009). Moreover, an accountant needs to be more ethically prepared. Thus they can engage in behaviour in an appropriate manner when facing these challenges that seem to occur repeatedly (Dellaportas, Kanapathippillai, Khan, & Leung, 2014; Sikka, Haslam, Kyriacou, & Agrizzi, 2007; Webb & Chaffer, 2016). In addition, practitioners were not satisfied with the focus of accounting education as it was considered too narrow and technically oriented in the USA and elsewhere, as shown in the historical review of Nelson (1995). In this respect, different issues and challenges that influence accounting education were highlighted in the literature. A good example that categorized these issues and challenges is the work of Apostolou et al. in the series of 12 reviews conducted between 1985 and 2017 (Rebele & Tiller, 1986; Rebele et al., 1998a; Rebele et al., 1998c; Rebele et al., 1999; Apostolou, Watson, Hassell, & Webber, 2001; Watson et al., 2007; Apostolou, Hassell, Rebele, & Watson, 2010; Apostolou et al., 2013; Apostolou et al., 2015; Apostolou, Dorminey, Hassell, & Rebele, 2017b). In this series, the authors reviewed the published accounting education studies in the six top journals in the field. These issues and challenges are presented in the following sections.

2.3.1 Curriculum-related issues

The curriculum is considered one of the main components of education as it includes the materials that need to be developed in students. Studies of issues related to curriculum covered areas including general curricular issues, instructional approaches, and the assurance of learning (AOL) in developed and developing countries. The following sections discuss these areas within the two different country categories. In the majority of

these reviews, the issues were often classified into curriculum-related issues, faculty- and teaching-related issues, student and academic performance-related issues and educational technology-related issues.

2.3.1.1 Curriculum-related issues in developed countries

Studies related to curricula issues reviewed in this section are relate to developed countries. Regarding accounting education curricula, the calls from the ‘White paper’ Report (1986-1996), AAA (1986) , and AECC (1990), emphasised that a proper emphasis should be placed on lifelong learning as key trends in the curricula. Moreover, AECC suggested that curricula should include communication, interpersonal, and intellectual skills; general, organization and business, and accounting knowledge; and professional context orientation. However, echoing the calls for more improvements to accounting course curricula, Albrecht and Sack (2000) argued that no action has been made to integrate the required development of standards, technology applications, theories, and strategies in the AEPs’ curricula. This has prevented accounting graduates from gaining the required competence as well as educators from improving their quality of teaching and research areas. Moreover, the criticism has increased regarding the evidence used to prove students learning, such as passing a course grade or graduation, as highlighted by Campbell and Hill (2007). More effective methods were sought to be used as a sign of students’ learning, for example, the government asked to see proof to confirm that student had learnt from the course they took. Therefore, accreditation bodies used student learning as the fundamental element of institutional accreditation. Also, accreditation has influenced AEPs, for example, this element was highly praised by Williams (1991) as a tool to inspire educators to develop curricula, pedagogy, and integrate innovation approaches in accounting courses. This ultimately has led to some of stakeholders’ needs being reflected in accounting education (Apostolou & Gammie, 2017) . This condition is known as assurance of learning (AOL) which aims to improve core competency and pass rate of professional examination. Campbell and Hill (2007) described the process of AOL in one university that used a

structured methodology. Five significant problems were found to be facing the implications behind AOL. These problems included the absence of strategic vision, the lack of appropriate selection of learning objectives, the absence of the use of technology in a dynamic, iterative process, and rushed work due to the poor planning behind the AOL process. Recommendations were given for the institutions that wish to implement the AOL process so that they would not face the same problems highlighted in the study. Drawing upon the institutional influence, the accreditation (e.g. AACSB accreditation) represents a pressure on universities to improve their accounting curricula to suit their inspirations. Therefore, these institutions competed in to ensure better development of their students and as a result to obtain their accreditation (Campbell & Hill, 2007).

Similarly, a descriptive study was conducted regarding the use of AOL in AEPs (DeBerg & Chapman, 2012). The study reviewed AOL in university AEPs and described how AOL was used to develop learning and teaching, which in turn would help faculty members to apply simulate these methods to fulfil the accreditation standards of AACSB. The study identified several areas in which the faculty members were unusually strong. The study suggested that those faculty members who are stronger in some areas should share their approaches and procedures with their peers. Also, members who were weak in certain areas could ask for help from those effective colleagues. This can be achieved by productive conversations between faculty members which in turn is perceived as important to improving student outcomes. In the same respect, an experiment, which was an evening programme, was conducted by Thibodeau, Levy, and Osterheld (2012) in an introductory accounting course. Practitioners had a role in this programme to interact and reinforce business, professional, and interpersonal skills in the programme curricula. Moreover, real cases were used by the practitioners to explain ethical conflicts, and related issues boosted the conceptual framework of accounting and its meaning for the students, and highlighted the gainful future of the accounting profession which would eventually help to encourage more intelligent students to enter accounting. The participating students, via survey

responses, indicated that the course was beneficial regarding obtaining important accounting concepts and competencies including ethical skills. Further, from the feedback of faculty members and participating practitioners, the programme exceeded expectation. According to the authors, the transferral of such a successful experiment to other institutions would help supplement their introductory financial accounting courses. Nevertheless, the practitioners' participation is crucial as an approach to learning and transferring skills as it is difficult for educators to find appropriate collaborations and willingness from those in the profession and practice to share their experiences with students.

In the UK, Ferguson et al. (2006) explored the production of textbooks in introductory financial accounting. Data was collected from 12 interviews with textbook authors and commissioning editors. The study described accounting textbooks as “cultural artefacts” that comprised the cultural, ideological, and political interests of specific stakeholders within society. Therefore, according to Ferguson et al., the investigated textbooks allowed educators to support cultural homogeneity through the advancement of shared attitudes. Their study also confirmed that textbooks are, either directly or indirectly, influenced by professional accounting bodies through course accreditation requirements. Also, the production of these textbooks was highly affected by complex social and cultural relations. The lesson that can be learnt from such a study is that students should have broader contextual issues at the entry-level of their studies, which would help improving competencies that professionals seek in recent graduates and students. The accreditation set out by the professional bodies was believed to be a normative isomorphism that would help universities to meet the associated requirements. However, in their study, Ferguson et al. concluded that this influence was an impediment to including broader contextual issues at the entry-level stage of the degree, as well as in introductory textbooks.

In the same respect, Einig (2013) examined multiple choice questions (MCQs) and their efficacy on the level of students learning at a British university. A regression model was

used to analyse the exam scores of two cohorts of accounting students of a bachelor degree (74 students in 2008; 96 students in 2009). The model controlled for two variables; previous accounting knowledge and country of origin of the students. A positive relationship was shown between the student performance in the exam and the learning models that used MCQs. Moreover, the previous accounting knowledge and the country of origin were also correlated to the student performance in the exam. Moreover, the students who widely had used MCQ achieved high scores, as shown by the additional test. Also, through a post-analysis questionnaire, MCQ modules were indicated by the students as being a critical tool in developing their learning. Therefore, according to the author, effective deployment of this tool would be very helpful for professors in improving accounting course outcomes. A lack of, or little, previous accounting knowledge (e.g. in the first year) in students is considered amongst the more serious challenges to affect students' learning in the subsequent years of their course, and as a resulting effects graduates' knowledge when they start their careers.

Palm and Bisman (2010) reviewed accounting education at Australian universities. The exploratory study focused on four areas: the narrow content; technical focus; low attention paid to generic skills development; and the utilisation of transmissive models of teaching. The study aimed to establish and apply benchmarks in appraising the taught curricula regarding learning strategies and goals, subject orientation, topics, teaching methods, and assessment activities. Data was collected through investigating the subject outlines and the context content of the taught textbooks, and a cross-sectional survey with teaching coordinators. The results showed five benchmarks regarding upgrading accounting curricula. These benchmarks suggested that the focus in the curricula should be given over to users' interests instead of focusing on preparers' preferences; the objectives of learning should be based on a procedural approach rather than a conceptual approach; the teaching and learning strategies would be better if they were facilitator-orientated rather than instructor-orientated; assessment process should be transferred from conventional to be

innovative; and learning objectives and activities should be in alignment with assessment. By analysing these benchmarks, one can see that the points to be changed are the challenges to skill transfer and learning approaches. For example, the learning objectives were considered to have a more conceptual focus, which meant less attention was given to the procedural strategies in teaching and learning activities. Also, the benchmarks suggested were a response to institutional pressure and the different AEPs stakeholders' interests. For example, emphasising users' interests implies these stakeholders should take priority over others, such as educators. According to the study, although students may prefer numerical exercises and repetition and memorisation, such approaches were not best suited to the demands of accounting in practice. Furthermore, the need for accounting education development should be inspired by the demand for improving students' generic skills. However, these benchmarks may favour the educators who look for development of AEPs. Also, Freeman and Hancock (2011) highlighted the changes that took place in higher education to emphasise the development that can be continuously obtained by adopting the AOL process. Although the adoption of the AOL process can be seen as beneficial, concerns about the learning goals and the clarity of these goals were raised. Further, the cost/benefit and the time required for this process in exchange for the usefulness of the adoption of such a process were chief amongst these concerns.

Also, there were ongoing concerns about the students' communication abilities, with their deficiency in this area indicating a weakness in the approach used to improve their transferable skills. Students were clearly anxious about either real or anticipated communication skills when they speak to others. Ideally, since employers prefer their employees to have well-developed interpersonal skills to enable them to interact with colleagues and clients, it is essential for educators to emphasise them in the AEPs. In this regard, Daff (2013) conducted a study to show how interpersonal skills can be incorporated into the accounting curriculum. The experimental study explained the method that would

upgrade the course to be effective and positive in terms of student outcomes. The study showed that students exhibited apprehension and concern while they practised interpersonal skills. After further practice, however, the students' confidence increased and their communication and attitudes were evident. Students expressed that learning journals were considered an effective tool for the evaluation of the development of such skills. At the end, the session with a guest lecturer was highly appreciated by the students since it helped them to obtain a valuable notion of the workforce. Furthermore, the author believed that beneficial lessons could be learnt from this experiment so that educators would overcome common difficulties and the facilitation of a favourable student learning environment could be achieved. This can be seen as a response to institutional pressure from employers. Thus, these programmes can legitimise their existence and outputs within this environment.

Adler and Milne (1997) investigated AEPs in New Zealand to see whether the required changes in AEPs that were called for, were introduced in these programmes. The core of these changes emphasised that the notion of teaching students should be on the basis of "learning to learn". This basis is perceived as a learning acquisition model which would help students to achieve the required skills in an appropriate manner. As a result, applying such a model would allow them to transfer what they have learnt at university to their subsequent practices. These changes indicated that accounting curricula should include general education, and teaching methods should be improved to encourage students' involvement in an active way. The data was obtained via 186 course outlines from 12 tertiary institutions and also by interviews with educators. The results showed that the perceptions of the identified process-oriented learning could be classified into four types, including individual versus group, case study versus non-case study, instructor-assessed versus peer-assessed, and written versus oral. Further, the study recommended that educators should change the focus from what they teach to *how* they teach. The authors believed that unless this strategy is followed, lifelong learning that would help graduates

to be in alignment with the changeable, complex and expanding accounting profession could not be achieved.

In Spain, González and Hassall (2009) examined the department of accounting at the University of Seville as a case study. The data was collected using interviews, participant observation, informal discussions and document analysis. The resistance to change was highlighted in the study's findings in different ways. This resistance is one of the challenges that faces applying an approach such as learning to learn that may assist developing the whole education process. Given the institutional pressures on Spanish AEPs, the authors argued that institutionalised norms and behaviours in Spanish accounting education result in a 'stability' which precludes any significant changes to these programmes.

2.3.1.2 Curriculum-related issues in developing countries

Efforts to study accounting curricula were made in developing countries following the concern of the weak outputs of AEPs in these countries. For example, Agami and Alkafaji (1987) surveyed accounting education curricula in six Arabic countries and discovered that accounting education in these countries is technically-focused. In other words, were not responding to the requirements of the profession when asked to include more generic skills in their educational programmes. Also, the absence of formal institutional pressure (e.g., from professional bodies) led to these skills not being incorporated into accounting courses. Further, accounting educators faced a number of constraints that prevented university accounting courses from development. The main constraints amongst them are that visual aids were either not available or were not used, and IT equipment and other supporting facilities and resources were not adequate or outdated. These constraints are related to the coercive pressure practised by the accounting education financier. Indeed, these institutional constraints are perceived to be problematic in accounting education since they have a negative impact on the development of accounting curricula. Further studies were

carried out in several developing countries in an individual manner as discussed in the following sections.

Novin and Saghafi (1994) investigated the enhancement of AEPs. The study surveyed accountants who were having a mixed 'academic-practicing' experience. According to the study, the Iranian accounting curriculum was based on the accounting curriculum in the US. This simulation of western course content is a form of mimetic isomorphism. As the Iranian educators had insufficient experience and considered western forms of education to be entirely successful, they attempted to copy them without any real consideration for national needs. Several major problems thus resulted from such a simulation. For instance, while the focus of AEPs in Iran was on financial accounting, as was the case in the US, in the light of Iranian economic and political structure the needs of the business society were oriented towards governmental, tax, cost, and managerial accounting. Also, a large share of the subjects taught in accounting courses was not linked to the country's needs. In addition, the study attributes that to the simple accounting needs in the Iranian context comparatively to the sophisticated ones in the western countries.

Akathaporn, Novin, and Abdolmohammadi (1993) investigated Thai AEPs and their challenges using a questionnaire. The study results revealed that the surveyed professionals and educators indicated that accounting education suffered from several problems including a shortage of accounting instructors, outdated curricula and textbooks, and the absence of social recognition of accounting's value. Consequently, such problems resulted in accounting graduates' characteristics not fitting the recruiters' demands and expectations.

Changes in different domains (e.g., economic and political) surrounding AEPs significantly affect them. Comparing AEPs in Hong Kong to those in Iran, considerable institutional pressure resulted from return of Hong Kong's sovereignty to China in 1997 (Chau & Chan, 2001). Thus, the changes that took place in Hong Kong necessitated that

that accounting educators had to consider changes in accounting education as a result of coercive pressure. Such a situation resulted in accounting educators having to take drastic action to ensure that their graduates could meet the profession's and society's requirements at the transition stage of sovereignty. Further, as the opening-up policies were followed in the country, graduates were required to be more aware of global practices, IT skills, and communication abilities to cope with the difficulties they would inevitably face in their workplaces. However, according to Chau and Chan (2001), the integration of these competencies in HK accounting education curricula was perceived as the big challenge that needed to be overcome by educators.

In the global context, calls for harmonisation in AEPs' curricula worldwide have been raised (Helliard, 2013; IAESB, 2017; Saville, 2007; Watty, Sugahara, Abayadeera, & Perera, 2013). Ultimately, this is to ensure that accountants who complete their education in any country are adaptable to serve different users in the international context. This would further help the mobility of accountants between countries. Further, the issue of harmonisation was encouraged to promote high-quality international standards. IFAC, through its International Accounting Education Standards Board (IAESB), has been working to develop International Education Standards (IESs). The goal of establishing these standards is to guide and cover the entire process of professional accountants' education and certification, and to ensure high-quality standards in professional accounting education at a global level. These standards have been continuously updated (IAESB, 2017). Professional member bodies in 130 countries are in agreement regarding the harmonisation of AEPs so that they can match the competence-based goals of IESs. Although these efforts are still ongoing, several difficulties were highlighted in achieving the implementation of such standards, including the difference in the countries' political and econ-social environments, as well as the variety in the development level between countries (Crawford, Helliard, Monk, & Veneziani, 2013). Watty et al. (2013) investigated perceptions of member bodies and academics regarding the value of these standards in two

developed countries (Australia and Japan) and one developing country (Sri Lanka). In particular, three areas were examined in these countries including awareness level of IES, factors that lead to compliance and convergence and non-compliance and non-convergence with IES, and the factors influencing the standards. Three data collection tools were used: interviews, questionnaire, and case studies from each country. The study results revealed there was a difference in language/translation, culture/learning approaches and in the recognition of the difference between countries regarding the education systems. It is also important for IAESB to consult with key groups of stakeholders to develop a communications strategy targeted at accounting academics in order to develop their awareness and understanding of IESs. The importance of making academics aware of these standards is because they give a global view of the quality of curriculum design and assessment. Further, they are as relevant to educating future accounting professionals in higher education as they are in professional programmes offered by IFAC member bodies. Also, the IAESB recommended a consideration of how it might better communicate IESs to IFAC member bodies in countries where English is a second language and accounting education is underdeveloped. Further, a suite of designed resources should be used to enhance the understanding and interpretation of IES for these professional bodies. Therefore, the global harmonisation of accounting education seems to be another source of institutional pressure that educators should consider while they structure and deliver accounting courses.

Comparing the curricula-related issues between developed countries raised several points. For example, the accreditation established by professional accounting bodies seemed to be playing a significant role in the US as it placed a critical normative pressure upon US institutions. In contrast, in the UK, there are many calls for accreditation bodies to include broader contextual topics at the entry-level stage of the degree, as well as in introductory textbooks. Further, there seems a consensus in the literature in the developed countries that a proper emphasis should be placed on lifelong learning as a key trend in curricula (e.g. the

USA, the UK, and New Zealand). Moreover, to integrate the life-long learning approach in accounting curricula, this puts the entire profession, including academia and practice, under pressure to fulfil a joint responsibility. Moreover, the criticism has increased regarding the use of passing a course grade or the final graduation evidence to prove student learning (Campbell & Hill, 2007). In Australia, a greater focus was given to the importance of generic skills. In addition, the role of those who are in practice (e.g., guest lecturers), was perceived as vital to giving students a basic background to workplace requirements (Daff et al., 2012). However, the participation of practitioners was lacking. In contrast, in the UK, it seems that the professional influence dominated over AEPs, in particular in textbooks, whether directly or indirectly.

However, the similarity in issues regarding curricula between developed countries was also highlighted. For example, AOL influences AEPs in different developed countries such as the UK, the USA, and Australia. Further, AOL had a positive influence on learning. Moreover, in Australia, the benchmarks suggested that the focus in the curricula should be given over more to users' interests instead of focusing on preparers' preferences; the objectives of learning should be based on a procedural approach rather than a conceptual one; the teaching and learning strategies would be better facilitator-orientated rather than instructor-orientated

In developing countries, there was development in accounting curricula, such as in the case of Singapore, but many other developing countries are still facing basic problems regarding accounting curricula. For example, outdated curricula and textbooks are considered to hamper the development of AEPs, such as in the case of Thailand. Other developing countries inherited or imported accounting curricula that were not relevant to their accounting needs within the business society such as in the case of Iran. Further, as Hong Kong experienced a transition stage, as more opening-up policies were established in the country, it was necessary to give greater attention to integration, for example, IT skills, and

communication abilities, to help future accountants to cope with the difficulties they would face in their workplaces.

2.3.2 Faculty and teaching-related issues

Since the development of accounting students is affected by their lecturers' performance, the teaching methods were another area of accounting education that attracted researchers to conduct further investigations (Abdullah, Brink, Eller, & Gouldman, 2016; Adler, 2012; Hassall et al., 2005; Hill, 1998; Smith, Marshall, Dombrowski, & Garner, 2012; Steenkamp & Roberts, 2016; Street, Baril, & Benke, 1993). In this section, issues related to accounting faculty members and teaching areas are discussed in developed and, then, in developing countries.

2.3.2.1 Faculty and teaching-related issues in developed countries

The criticism facing accounting education regarding equipping accounting students with the required knowledge and skills raised the question: "Are the educators' abilities, and their teaching methods helping students prepare for their future career?" (Bedford Committee Report, 1986). The report that was given by the Committee regarding accounting education in the USA concluded with a number of recommendations about teaching and faculty members. The most important recommendations amongst them were that accounting professors should: pay more attention to the development of teaching methods; integrate assessment methods that would help students improve communication, problem-solving; and encourage students to be independent learners, research-engaged, and involved in professional practice.

Aiming to investigate the issues related to teaching, May, Windal, and Sylvestre (1996) surveyed 984 faculty members. The results indicated that respondents agreed widely that development and changes in teaching are required, though they showed significant disagreement in relation to the extent and the form of such changes. According to the study, the suggested changes cannot be implemented without further discussion among the faculty members to reach a compromise, as they are responsible for the implementation. Further,

those who had different points of view regarding the changes needed are required to be more cooperative and reasonable to move forward and ensure achieving a high quality of AEPs for accounting graduates.

More specifically, Smith et al. (2012) surveyed accounting faculty members regarding the skills that they should have for their teaching job. A list of 20 skills and abilities was randomly selected from Hasselback's Accounting Faculty Directory (2008) and used in the study. Accounting faculty members believed that a good background of business and ethical attitudes, ability to teach accounting topics, and a high emphasis on life-long-learning were the key abilities they thought they should develop for their teaching tasks. Further, the performance of the accounting faculty members was a subject of assessment mainly via students' perceptions. This assessment would provide results that can help improving abilities of these faculty members. For example, Abdullah, Brink, Eller, and Gouldman (2016) surveyed students in three disciplines on business postgraduate programmes regarding the teaching and training methods used. The postgraduate students believed that they were more prepared for their job of teaching. Also, according to the authors, lessons for improving teaching preparation can be learnt from the study. This includes providing formal mentoring, employing a variety of assessment methods in teaching, and developing teaching portfolio. Moreover, the consideration given to the student as client may lead faculty members to seek a positive 'reputation of their institutions'. For example, this consideration may place an institutional pressure upon the lecturers and have a negative impact on their behaviour to inflate student grades. Therefore, the coercive pressure that resulted from the institutional dependency on student satisfaction was perceived to be poorly managed by the academics in the light of academic requirements. In the same vein, lecturers may face the threat of the student evaluation of teaching (SET) if they are rigorous in terms of the students' grades (Larry, Flinn, & Reichelt, 2012).

Another issue that related to teaching and faculty member which was perceived important in the literature, is research productivity (Apostolou et al., 2015, 2017; Watson, Apostolou, Hassell, & Webber, 2003). Research productivity can be seen as having a negative impact on teaching. On the other hand, it could also be seen as a positive factor that would improve teaching. For example, according to the surveyed deans and heads of accounting departments, in addition to the rating of Carnegie in American universities, there was a difference in the classification of research and teaching with regards to the promotions and incentive regime (Street et al., 1993). This meant that one of these activities is prioritized over the other. For example, given the research, more focus will result in less attention is being paid to teaching activities, which may affect qualifying accounting students in terms of the required competencies.

Another factor that is related to the faculty members and may lead to a defect in the students' professional skills was presented in Apostolou et al. (2017) . The authors, through their review of accounting education literature, indicated that more international accounting faculty members with less professional experience were entering AEPs in the USA. Indeed, this may prevent these faculty members from being able to teach students in alignment with the profession's requirements within the USA.

In the UK, Hassall et al. (2005) highlighted the problem of large class sizes which limited the educators' abilities to prepare students with the required competencies, especially generic ones. Similarly, Hill and Milner (2006) compared the performance of two classes in the UK. The first had 39 students and the second included 280 students. As those who were taught in the small class had a chance of better teaching and learning the required competencies; they unsurprisingly performed better than their counterparts in the large class. Hill and Milner expressed that a large class size is considered to be a significant obstacle to teaching students generic competencies. Analysing this issue could be linked to the lack, or the inadequacy, of the available resources. Universities are perceived to be

under a coercive pressure to enrol a large number of students. This results in large classes and lecturers who are under pressure to teach, control, and mark exams.

The issue of a large class size is noticed in Australian accounting education. It overburdens academics in terms of managing lecturing and assessing the students, which negatively affects the students' performance and their potential to obtain the required knowledge and skills (Mathews et al., 1990). In the same vein, Steenkamp and Steenkamp and Roberts (2016) surveyed accounting academics at Australian universities regarding the quality of accounting students and their programmes. The study investigated this quality in relation to its requirements and how it affects accounting faculty and their teaching at reduced levels of academic rigour. Highlighting the effort required in teaching and assessment, academics noted the decline in the quality of AEPs and students' academic levels. This was attributed to the coercive pressure related to their workloads. This caused them to be frustrated, disillusioned, and have difficulties in appropriately addressing their teaching duties.

Governments worldwide require higher education institutions to devote attention to research as an important standard in assessing these institutions (Adler, 2012). In this respect, Adler (2012) reviewed 83 studies in accounting education that were published by New Zealand authors between 1991-2010. Also, the study used interviews with professors at three New Zealand universities to investigate their perceptions regarding the agendas in accounting education research. From the results, it could be said that enlightening teaching and learning activities are to a large extent served by accounting education research.. Therefore, this implies that the more accounting professors contribute to research, the more benefits in teaching and learning can be achieved (e.g., updating lecturers with the current requirements that need to be emphasized in AEPs). Thus, the conflict between the research and teaching activities places pressure upon faculty members in discharging their duties. However, accounting education in developing countries is more likely to be affected by

research in the same manner as the case in developed countries. Therefore, the following section gives a detailed analysis of such issues in the context of developing countries.

2.3.2.2 Faculty and teaching-related issues in developing countries

Seng (2009) discussed AEPs and their development in Cambodia. According to this study, the adopted teaching approach is “passive teaching”. This means that the faculty member talks for most of the lecture and students tend not to engage in class discussion. Although there was an initiative to shift this approach to be student-central learning, which would encourage student engagement in a class discussion, it met some resistance from educational administrators. Further, the lack of educators with practical experience was considered as another problem, hampering these educators in accomplishing the practical requirements of accounting in AEPs. Also, the shortage of adequate accounting labs led the student to miss the opportunity to acquire the required analysis and reporting skills. These institutional influences are related to a lack of resources which could be classified as a form of coercive isomorphism that affected lecturers and their ability to improve teaching quality.

Yisau and Rashidat (2012) surveyed accounting academics regarding AEPs in Nigeria. Yisau and Rashidat found that well-paid opportunities outside universities had led accounting lecturers to devote less time to conducting research and preparing lectures, and thus led to poor teaching activities. This institutional pressure may be a result of the inadequate salaries offered to faculty members, which leads many of them to seek better opportunities in other sectors.

Through the reviewed literature in this section, issues related to faculty members and teaching indicated that the trends in studying these issues were different between the two different contexts of developed and developing countries. In developed countries, faculty members tended to be evaluated through students’ perceptions (SET). For example, in the USA, the institutional pressures of the academics to balance the students’ satisfaction and

their institutions' reputation led them to inflate the students' grades in some cases. Also, the educators' abilities were questioned in relation to preparing students for their further career. Further, research productivity and academic rigour are perceived as valuable because such issues have an impact on faculty members and the course delivery methods. In particular, the other factor that was perceived to affect lecturers' teaching abilities to improve the students' generic skills was large class size, such as was the case in the UK, and this problem was combined with the high faculty members' workload as highlighted in Australia.

In developing countries' contexts, less research was conducted regarding teaching and faculty member issues. For example, under the classification of Apostolou et al. (2013 and 2015), there was a lack of studies in this area in developing countries. However, the evidence from the conducted research showed that AEPs in developing countries still struggle with issues such as passive teaching that make teaching a professor-centered process instead of a student-centered process, in addition to the lack of educators with practical experience and a certain resistance on the part of educational administrators to change, as was the case in Cambodia. Further, there was a lack of appropriately allocated funding and facilities for teaching and availability of well-paid opportunities outside universities that led to poor teaching performance, such as in the case of Nigeria. In the following section, the students and academic performance-related issues are discussed.

2.3.3 Students and academic performance-related issues

Students are considered as key stakeholders of accounting education programmes. At the final stage of these programmes students are the product who would serve other stakeholders (e.g., employers, the profession, and other users of accounting information). Thus, research about students and the related issues that influence their learning and performance, and how these students chose to study accounting is seen as an interesting area for researchers (Watson, Apostolou, Hassell, & Webber, 2003). Several studies have

been conducted to study students and their relative issues (Byrne & Willis, 2014; Guney, 2009; Lynn, 2013). Different types of studies which pertain in some way to students are discussed in the following two sub-sections in the context of developed and developing countries.

2.3.3.1 Students and academic performance-related issues in developed countries

Within the students' and academics' performance area, their approach to learning and assessment methods were studied as the analysing of these elements helps to develop the students' quality levels. For example, Lynn (2013) surveyed different accounting students in relation to approaches to learning, assessment preferences, and the relationship between these two aspects. Citizenship, age, gender, and race were the main indicators used to measure diversity in the student population. In general, the study's results showed that there were differences in terms of learning and assessment preferences between the investigated sub-groups. Female students and the US students tended to prefer assessment that included teacher-guided test preparation. In contrast, assessment methods involving a higher-order thinking test, were the preferences of male students, the minority of students, international students, and non-traditional students.

Marriott and Marriott (2003) raised concerns over falling student numbers, and the low percentage of recruiting for those who were holding a relevant accounting degree in the UK profession (only 4%). Further, their longitudinal study investigated accounting graduates regarding their attitude toward accounting as a profession. The attitudes of students at the beginning of their first year and at the end of their second year were measured using the Accounting Attitude Scale (AAS) developed by Graves, Nelson, and Davis (1992). A dramatic change was recording regarding the fall in the students' attitudes towards accounting since the commencement of their university course. However, one of the factors that led students to like accounting was because it is a well-respected profession. Discovering that accounting is less interesting and less enjoyable, students indicated a low desire to become an accountant. Finally, the experience of university study in the

accounting discipline left students unsatisfied about majoring in accounting and the authors concluded that “we were turning them - the students - off”. In this respect, the study indicated institutional differences as factors that caused this decrease in attitude. However, these differences could be attributed to class contact hours, the inclusion of technology, the overemphasis on teaching rather than research output, and less focus given for examination.

In the same respect, Guney (2009) conducted a study in a management school by surveying different students. It aimed at investigating two sets of factors that could affect accounting students' academic performance. The first set of factors is called exogenous elements which are related to the students' characteristics and the second set is related to other types of forces. The latter set may affect the students' performance (e.g. teaching quality, the requirements of the exam). The study concluded that several factors could be highlighted as affecting accounting students and their performance. The most important were class attendance, and the students' financial situations and its effect on their learning. Further, students who believed the subject area to be promising in terms of future job prospects seemed to study harder and perform better. This makes it evident that the student's conviction as to accounting being a useful subject (or otherwise) affects their attitude toward study.

Kavanagh and Drennan (2007) examined the attributes and skills that accounting academics believe to be developed in Australian undergraduate accounting programmes and those are perceived developed in these programmes. The study shows that as the quality of students enrolled in accounting education was declining, educators tended to focus more on teaching basic and technical skills, to the detriment of generic skills. Moreover, an emphasis on memorisation was considered to be the main disadvantage of these programmes. Further, the study suggested that AEP graduates were not ready for

immediate employment. Therefore, those graduates were in need of more extensive training before gainful employment became a realistic proposition.

In New Zealand, Bui and Porter (2010) explored accounting education to test an established framework. The framework describes an expectation-performance gap which was identified as “the gap between the competencies which employers expect — and perceive — accounting graduates to possess” (Bui & Porter, 2010, p. 23). Further, this gap comprised of three gaps; an expectation gap, a constraints gap, and a performance gap. The study was based on interviewing students, academics, graduate trainees and employers. Interestingly, the performance gap in accounting students was attributed to several constraints including the weak entry criteria that allow students with low academic abilities to be admitted in accounting education, and the low interest amongst students to acquire accounting knowledge. students did not tend to be creative which according to the study may have been a result of the paucity of interactive teaching and the reluctance of the students to study, in particular, generic skills. Further, according to the study, interviewees suggested some solutions (e.g. the academic entry requirements should be developed, the students’ interest in accounting subjects should be increased) which would narrow the performance gap. Also, inexperienced lecturers are advised to have the training to develop their teaching methods. The authors believed that narrowing such a gap is increasingly based on the educators’ initiatives. The study implied that understanding the expectation gap and the reasons for this gap can help to narrow it.

A study at an Irish university surveyed accounting students to examine academic self-efficacy (Byrne & Flood, 2005). It also examined the extent that self-efficacy levels of students may influence academic performance. Overall, the results indicated that students tended to exhibit low academic self-efficacy levels. This was attributed to the lack amongst many students of the confidence to finish their academic tasks, less engagement in independent reading, note-taking, and lacking effective judgment of preparedness for

good-exam results. Also, the analysis showed that low self-efficacy students missed the resilience to be improved through their studying at the university. Thus, accounting educators are required to overcome institutional constraints which affect students. This, in turn, can assist students to build confidence regarding their abilities and academic performance.

Another study by Healy et al. (2014) investigated students' perceptions in relation to the assessment tasks they had in their courses. Final year finance and accounting students completed an open-ended questions form. According to most of the respondents, assessment methods were perceived as weak tool to assess students. Moreover, students tended to be more responsive to an assessment that they thought was more relevant for their future career. This, in turn, indicated that more focus should be placed on the future relevant requirements in the assessment so that students would be more encouraged towards a deeper engagement in learning.

2.3.3.2 Students and academic performance-related issues in developing countries

Ali, Jusof, Ali, Mokhtar, and Salamat (2009) carried out a study in accounting courses in a Malaysian university to examine factors that could hamper students' performance. These factors were related to demographic characteristics, active learning, students' attendances, participation, curricular activities, peer influence and course assessment. The study findings revealed that the assessment methods applied in the courses were perceived as one of the major obstacles to accounting students' improvement since they did not show fair results for them. This implies that the assessment tool should be revised so as to be improved and reflect the real students' levels.

Seow, Pan, and Tay (2014) examined academic performance of accounting students and elements that influenced this performance. The study used the grade point average (GPA) of the students in undergoing a Bachelor's degree at one university. Moreover, students' academic performances were studied to seek more insights into how more approaches can

be used to develop this performance. The study results indicated that there was a positive relationship between academic performance and a number of elements including the students' previous academic achievement, the interview used for the admission, critical thinking, mathematical aptitude and gender. Based on the results, Seow et al. suggested that universities may use criteria that included prior academic performance, candidates' critical thinking ability, in addition to the interview, to identify candidates who deserve to be enrolled in AEPs.

Another study by Hill (2016) examined a self-assessment strategy via surveying the students in the final year of their studies regarding the efficiency of self-assessment strategy. An instructional intervention was conducted in the course, and the students' perceptions were investigated before and after the intervention. The process of intervention included three exams that were conducted for the class. Then, students took their answers with them and which were later compared with answers provided by the instructors. Thus, they marked their own answers and submitted a self-assessment. The questionnaire analysis showed that unless these students were encouraged to do self-assessment, they would not do so. Also, after this experience, they thought that using such a tool was beneficial and would improve their overall academic performance. Overall, this may help students develop their academic performance and eventually improve their life-long learning skills.

In general, the accounting students' generations are different as they are subject to environmental influences. This environment can be classified into two contexts. First, the educational environment, regarding the approaches to learning used, the facilities used and the students' characteristics, motivations, and aptitudes which they may bring with them to the university. Second, the requirements of accounting in practice which required that students need to be taught in a way that would help meeting future employment requirements. Therefore, the focus in studying for accounting students should be shifted to

produce highly educated and motivated future accounting professionals. Discovering such a way is perceived as essential in assisting educators in the effective engagement of students in the accounting education process (Apostolou et al., 2017) .

However, the concern of Albrecht and Sack (2000) in the USA regarding the fall in student numbers was shared by Marriott and Marriott (2003) in the UK. The later attributed this fall to the decrease in student attitudes toward accounting. Also, the holders of a relevant accounting degree had less chance in employment. Comparing to the student-related issues in Australia, as the entry-level students' quality declined, the focus of teaching shifted to the basics and technical skills. Similarly, the decline in student quality was noted in New Zealand and attributed to the weak entry criteria and the reluctance of the students to study, in particular, generic skills. Students had low academic self-efficacy levels due to reduced engagement in independent reading, note-taking, and lacking effective judgment for good-exam results such as was the case in Ireland. Also, whereas the assessment tasks were perceived as stimulated activity, rather than being merely passive recipients of grading students tended to be more responsive to assessment that they thought was more relevant their future career.

In developing countries, assessment methods were considered as one of the major obstacles for accounting students since they do not show fair results for those students, as was the case in Malaysia. The students' academic levels were low and, further, this performance was related to a number of elements including the students' previous academic achievement, the interview used for the admission, critical thinking, and mathematical aptitude, as was the case in Singapore.

However, other issues were related to the use of a tool that was perceived as vital to facilitating learning and teaching; further, this tool is the technology connected to all components of education including; curricula, students, faculty members, facilities,

teaching and learning methods. In the following section, issues related to the use of technology in AEPs are discussed.

2.3.4 Educational technology-related issues

The influence of technology has affected widely different domains, and accounting education is no exception. Several studies have sought to study this influence on accounting education and how technology can be exploited to develop programmes (Baxter & Thibodeau, 2011; Davis, Rand, & Seay, 2016; Khan, Kend, & Robertson, 2016). Nevertheless, little research evidence was available to show the best means of integration of technology and its application in AEPs (Rebele et al., 1998); greater efforts have gone into seeking the advantages of using such tools in these programmes (Gobeil & Phillips, 2001). However, in this section, the literature on the influence of technology and integration in accounting education is discussed in developed and developing countries.

2.3.4.1 Educational technology-related issues in developed countries

Baxter and Thibodeau (2011) studied the potential role of technology in improving students' acquisition of financial accounting cognition. In particular, the study examined the use of Intelligent Learning and Assessment (ILA) software. Students were quizzed using ILA based on performance. Two groups, the control group and the treatment group, were taught using the same materials and by the same instructor except using ILA in different semesters. The students' scores on the final exam were used to measure performance regarding the acquisition of knowledge. Students who used ILA did better than those who did not use this software in the exam regarding the financial accounting material. Good course management was noted by the educators in relation to the use of ILA. These educators thought that students in the treatment group took considerably less time for financial accounting tutoring.

Nevertheless, despite the use of technology in AEPs facilitating teaching, assessment, and may enhance student learning levels, this use could be challenged due to a number of

institutional issues. In the USA, the study by Davis et al. (2016) indicated the advantages of the use of technology in AEPs and, in addition, referred to the problems associated with the use of technology. Davis et al. studied online learning as means of technology integration in AEPs and in particular the integrity of testing in the online material of the course. Students in the exam were divided into three groups; remote proctoring (one-on-one invigilating not in the classroom) student groups; classroom proctoring student group; and no- invigilating student group. The remote invigilating student and classroom invigilating student groups had comparatively lower grades than students who were not invigilated. Therefore, the study concluded that the use of technology (invigilating services) in online courses is presumed to enhance the academic honesty of such courses by decreasing the chance of academic dishonesty in exams. On the other hand, educators faced difficulty in supervising and controlling technology application in education.

Similarly, Sayed and Lento (2016) surveyed accounting faculty members' views of academic dishonesty and its relation to the use of technology In the USA and Canada. The resulted frequencies showed that the faculty members believed that dishonesty has increased over the last decade and technology advancement was perceived as being amongst the factors that had led to the increase of such incidences which included plagiarism and cheating. For example, students used unauthorised material on an exam and previous students' assignments. According to the faculty members, universities have not updated their policies to deal with the newly adopted technological challenges. However, the study discussed a number of elements that can be used to mitigate academic dishonesty. These included using the paid Turnitin software to check plagiarism and changing the structure of the exam and the assignment annually. Despite the fact that in some cases faculty members already used such methods, they were perceived as being unpractical or costly.

Indeed, the trends in studying the integration of technology into AEPs have dramatically changed since the time when the use of the PowerPoint tool was considered a great innovation in the technology adopted into education (Apostolou et al., 2017). For example, social media has been exploited in teaching, learning, and assessment in accounting education programmes (Khan et al., 2016) . Khan et al. noted that the university provision of the students with more facilities such as the use of iPads, laptops, and mobile phones, using social media applications in academic tasks at university became more common and easier. In Australia, their study investigated the use of these applications by accounting students to underpin the academic performance in an informal environment and how this use affected student learning outcomes. The study results revealed social media applications were used by the students for academic purposes. However, the use of this tool was to share notes, previous exam questions, practise exams answers, and completing assignments with their classmates. Also, there was a significant correlation between students' GPA and the use of social media for an academic purpose.

Also, in Australia, Watty, McKay, and Ngo (2016) discussed this challenge and investigated whether there was resistance from the faculty members to the adoption of new educational technologies. These technologies included social media applications, click, video learning tools, flipped classroom technologies, intelligent tutoring programmes, and instant web response software. Interviewed professors believed that faculty members were resistant to the adoption of technologies. Further, the results demonstrated that the ability of the accounting faculty members was the main reason that led them to be resistant to the adoption of technologies in the 21st century. Methods to help faculty members to adopt technology were recommended by the study. This included emphasising awareness of technology use, building abilities, producing appropriate support, and understanding the influence of resources.

2.3.4.2 Educational technology-related issues in developing countries

Mattar and El Khoury (2013) examined students' views regarding their learning and performance trends in the case of using both traditional and multimedia methods in producing financial accounting II programmes in Lebanon. Students were taught by the same professor using the two methods, and they were then surveyed. From the results, students perceived more interest in the use of the multimedia (PowerPoint) method, and they considered it more organized than traditional approaches. However, this latter method was perceived as more effective in terms of the studied theories, improving problem-solving and allowing greater interaction between students and lecturers. Moreover, the multimedia method resulted in low performance amongst students, in particular in the below-average ability students. The low outcomes of the use of the technology in such a course may be attributed to the lack of completed technology integrated system that would include different types of technological tools which complement each other.

Suwardy, Pan, and Seow (2013) described the experiment using a digital storytelling approach as a pedagogy method in introductory financial accounting in a university in Singapore. The 12 episodes-story described ideas regarding the genesis of a business and planning for this business. The teaching survey showed that students benefitted from the digital stories as an effective pedagogy to contextualise accounting and its critical role in facilitating a management task to make decisions. An implication of such a study could be the employment of such a tool to develop teaching and learning.

Comparison between studies that investigated the use of technology in AEPs in the context of developed and developing countries highlighted the significant difference between the two different contexts. In developed countries, the integration of technology in accounting education occurred a long time ago. For example, studies have shown that social media applications helped improve accounting students' performance when they used these applications for academic purposes (Khan et al., 2016) . This use was linked to several challenges, the most significant amongst them were the ways that can be used to supervise

and control such a use and the increase of incidences of academic dishonesty (e.g., plagiarism and cheating) in the USA and Canada. Furthermore, although there was a significant correlation between students' GPA and the use of social media for an academic purpose, the faculty members' resistance to the adoption of technologies was noticed in Australia. Nevertheless, there was an important advantage in the use of the digital storytelling approach in Singapore, as studies from developing countries revealed that the use of technology in AEPs is still in its infancy. This may be attributed to various barriers including the lack of recognition of the value of using technology in AEPs, the resistance of the faculty members to the adoption of technology, the lack of technological infrastructure that would allow for better integration of the technology in AEPs, and the lack of completed technology integrated systems that included different types of technological tools (Kenan, Pislaru, & Elzawi, 2011; Mattar & El Khoury, 2013). Furthermore, according to Apostolou et al. (2017) , literature discussing the use of technology in AEPs tended to be focused on basic use, and did not keep pace with the advances achieved in the technology field over the last 20 years. Furthermore, more appropriate technology innovations can be used to develop both accounting student and professors. Further, guidance can be borrowed from other educational disciplines regarding the advantage of using technology in educational development used in AEPs (Apostolou et al., 2017; Watson et al., 2007) .

To sum up this section, among the main factors that led several developing countries to westernise their accounting education is the colonialism and good political and economic relationship later between some developing and developed countries. For example, in countries such as Sri Lanka, Pakistan, Nigeria, Malaysia and Jordan, these AEPs were influenced by the British AEPs (Agami & Alkafaji, 1987; Ahmad & Gao, 2004; Awayiga et al., 2010; Gallhofer et al., 2009; Prather-Kinsey, 2006; Yapa & Wijewardena, 1995). Therefore, since most of these AEPs in developing countries were imported from developed countries, the issues attached to these programmes within the context of

advanced countries can be seen as more critical in the new environment of developing countries. Therefore, many of the matters discussed in studies on the developed countries also exist in the developing countries. For example, although there was no doubt that there was a mismatch between these programmes and the professional practice of accounting it is argued that such a mismatch could to some extent be minimised in developed countries more than would be possible for developing countries. This may be partially attributed to the accreditation and supervision bodies (e.g., the QAA in the UK) over AEPs in developed countries to ensure that the outcomes of these programmes will better serve business (González & Hassall, 2009; Hill & Milner, 2006). In the meantime, such accreditation bodies do not exist in the third world countries or, if these bodies have been founded, their performance is dissimilar to their counterparts' efficiency in developed countries. As a result, AEPs in the third world have not been appropriately controlled, lacking the supervision that would enhance the outputs of these programmes. Another difference could be related to the integration of the technology in accounting education. Thus, in developed countries, the adoption of technology in accounting education has been of significant help to efforts that have been made to develop this sector.

Given the definition and objectives of accounting education, I can also point out from the issues discussed in this section that these are also widely acknowledged to obstruct educators in achieving their objectives, in particular equipping students with an appropriate range of knowledge and skills. The educators responsible for AEPs were blamed in terms of the actions they had taken toward improving these programmes and their students' knowledge and skills as a result. Of course, they may be partially responsible but given the interests of different stakeholders including government and its agencies and the professional bodies, these institutions also have their responsibilities to ensure that AEPs are funded, updated and supported. Hence, highlighting the interest of these they are

considered as institutional players who can affect the legitimacy and as a result the existence of these programmes.

2.4 Summary and conclusion

The chapter began by defining accounting education as a means of producing more effective human resources. Human capital is perceived as being crucial in relation to developing a country's economy and living standards. The second section discussed a number of theories used in education in general and accounting and accounting education research in particular. Institutional theory was selected as a theoretical underpinning because it gives an interpretation for the institutional environment influences, which include regulations, political system impact, funding issues, and demands from both accounting in practice and the accounting profession. Further, it helps explaining universities' responses to the pressures resulting from their institutional environment and therefore, facilitates the options that can ensure the development of AEPs. This theory is based on the assumption that organisations are under pressure from their surrounding environment. Universities that provide AEPs are not exempt in this regard, as these programmes can be subject to coercive, mimetic and normative isomorphism whether in relation to equipping the students with the required skills or the influences that may prevent educators achieving high-quality outcomes. These pressures stem, inter alia, from government, as the financier of these programmes, and those who recruit accounting graduates. In addition, the pressure could be a result of the influence of students and educators in relation to their preparedness to improve these programmes' outcomes. Furthermore, the section explained the purpose of the use of these theories and assumptions as a lens through which to guide and contribute to the current study and inform the analysis and the discussion of the data collected in gaining a valid answer to the study's objectives.

The third section gave an overview of the key changes and development of accounting education. The section reviewed the extant literature regarding AEPs in developed and

developing countries. Since the structure of AEPs in developing countries was, to a large extent, based on their counterparts in developed countries, following this theme helps to understand the development of AEPs in developing countries. Thus, AEPs and their structures in developing countries can be understood and lessons learnt to help improve these programmes. The fourth section presented the knowledge and skills in accounting education which were classified into two sub-sections, including an overview of generic and IT skills and their importance to, and development level in, accounting students, and an overview of technical knowledge and its importance to, and development level in, accounting students. Examples of the skills and the attributes perceived to be important for accountants in recent years were present within the same section (QAA, 2016; IAESs, 2017). The fifth section discussed the issues in accounting education in a similar manner to the classification given by Apostolou et al.'s reviews, which are highly significant in terms of their presentation of the trends in accounting education research. The issues section was classified into four main sections including curriculum-related issues, faculty- and teaching-related issues, student and academic performance-related issues, and educational technology-related issues in developed and developing countries.

Interestingly, from the definition of accounting education programmes, it clear that these programmes were established to equip students with basic theoretical accounting values and concepts for the workplace. The literature reviewed shows that these programmes were first established in developed countries, in particular the USA and the UK. However, even in these countries, where these programmes were founded a long time ago, there are still repeated calls from different stakeholders to review accounting graduates' knowledge and skills in relation to accounting practice's requirements. Most of the criticism of these programmes pertains to the overemphasis on technical skills at the expense of the more generic skills required in the modern workplace. On the other hand, listening to those providing accounting education programmes, there are clearly influences and challenges

to organising courses that meet a variety of stakeholders' expectations in the light of a highly changeable global business environment (Helliari, 2013).

By contrast, accounting education programmes in developing countries are the subject of severe criticism. These programmes were established based almost entirely on western accounting education programmes through different channels. These channels include programmes originally established by colonials. Also, students of the developing countries who studied in developed countries applied their experience in relation to the curricula and teaching methods from where they studied. Consequently, the programmes currently established in developing countries are not generally connected to the countries' socioeconomic and cultural needs and circumstances. Also, from the literature reviewed, it could be said that while the majority of research published on accounting education has come from the developed countries (Albrecht & Sack, 2000; Francisco & Kelly, 2002; Hassall et al., 2003; Hassall et al., 2005; Hassall et al., 1999), there is limited research into developing nations (Ahmad & Gao, 2004; Al Sawalqa & Obaidat, 2014; Awayiga et al., 2010; Lin et al., 2005) such as Libya.

In Chapter 1 of this thesis, accounting education and the associated profession in Libya were discussed. In Chapter 2, the theoretical lens, and different issues and influences relating to AEPs, were presented in addition to the desired knowledge attributes and skills in this field. Thus, the researcher will apply institutional theory and its notion of isomorphism to investigate AEPs in Libya in relation to the different pressures that may be practised by stakeholders (government, professional bodies and offices, and educators). Understanding the different influences and issues in Libyan AEPs, in contrast to these influencing accounting education in developed countries, as highlighted in the reviewed literature, would help, first, to understand the structure of these programmes and, second, to support any initiative pursuing the development for these programmes in emerging economies, such as in the case of Libya.

Chapter 3 Research Methodology

3.1 Introduction

This chapter aims to provide an overview of the research methodology. It begins with a reminder of the research objectives, as they play a fundamental role in specifying and constructing the research methodology. This chapter is divided into four sections. The first section discusses the choice of research philosophy, which is pragmatism. In this section, the insights of this philosophy are explained to serve the mixed methods design in the current study. The second section explains the research design used to direct this study. The third section demonstrates the details of the data collection process. In this section, the two phases of data collection are outlined with regards to the design of the data collection instruments, the process of collecting data, mapping the questions of the two instruments based on the research questions, and sampling-related issues; it ends with a discussion of the validity and reliability of the interviews and the questionnaire. Finally, the fourth section details procedures that were undertaken to address ethical considerations.

As there are several different research paradigms that researchers can use in their research, it is necessary to give an overview to discuss and explain these paradigms so that suitable assumptions of these paradigms can be chosen for the present study to achieve the study objectives. This study investigates professionals', practitioners', and educators' perspectives in order to:

- Examine important knowledge and skills within Libyan university AEPs in relation to accounting practice's needs and demands and its surrounding institutional environment.

- Examine the possible existence of a gap in Libyan university AEPs between the importance and development level of knowledge and skills in response to institutional needs and demands.
- Examine the institutional influences and barriers that may affect Libyan university AEPs in their response to the accounting in practice needs that have resulted in the existing gap.

3.2 Choice of research philosophy and paradigm

From a philosophical perspective, research can be conducted using several different approaches. These approaches involve notions, terms, and concepts connected to ontology, epistemology and methodology (Crotty, 1998; Walliman, 2006). The decision-making process to adopt such approaches is significant since different paradigms facilitate answering the what, why, and how questions of the specific applied methods and means in the research (Bryman, 2012). Ontology refers to a philosophy of being or existence (Healy & Perry, 2000), and is concerned with the form and nature of "reality". In contrast, those who support epistemological assumptions attempt to understand the existence and the reality of the relationship between the individual and their nature (Hussey & Hussey, 1997). Epistemology has implications on how we acquire knowledge about a subject under investigation: "Epistemological assumptions decide what is to count as acceptable truth by specifying the criteria and process for assessing truth claims" (Chua, 1986, p. 604).

Different research methods are often associated with different paradigms. For example, mixed methods research provides researchers with reasonable tools with which to combine different research methods (De Waal, 2001). Mixed method study means that the researcher adopts a combination of qualitative and quantitative methods, approaches, and techniques in a single study (this is discussed further in section 3.4). Mixed method research can be defended in various ways but it fits particularly with the use of pragmatic philosophy. Since the history of this philosophy is a long one, I prefer not to discuss this

philosophy in all its detail (Yvonne Feilzer, 2010). In this section, I only explain the related insights of pragmatism which would help justify the using of it in the current mixed methods study.

Applying a pragmatic philosophy offers the researcher several advantages: for instance, flexibility in their study, which results from their attempts to answer the research questions. To understand the role of theory in qualitative and quantitative studies, pragmatists perceive research as an inclusive endeavour which requires them to engage extensionally, and make use of continuous monitoring and triangulation (Onwuegbuzie & Leech, 2005). Also, the position of pragmatic researchers allows them to make the qualitative phase of their research serve the quantitative stage, and vice versa. Further, their position offers them the use of both empirical and descriptive methods (Onwuegbuzie, 2003). In this regard, since qualitative data is not generalizable, quantitative data would ideally help overcome this shortcoming. Further, qualitative data assists the interpretation of the relationships found within quantitative data. Based on the pragmatic philosophy, abduction is applied in research to lead a combined process of qualitative and quantitative methods in sequential design (Ivankova, Creswell, & Stick, 2006). For example, the indicative outcomes of the qualitative method can offer rich inputs to the deductive objectives of the quantitative method (Morgan, 2007).

Based on the aforementioned research objectives, the current study aims to explore and understand the reality of university AEPs in Libya. To achieve these objectives, a mixed method exploratory study is applied. I adopted this philosophy to assist in mixing the qualitative and quantitative methods in a productive manner (Hoshmand, 2003). Thus, the two methods were mixed in a way that gives the best chance of answering the research questions. It is important to note here that the pragmatic philosophy means that the researcher adopts a neutral position both philosophically and methodologically. This, in

turn, assists him in developing a practical method of inquiry based on eliminating doubt (Johnson & Onwuegbuzie, 2004). The following section discusses the research design.

3.3 Research design

This section outlines the research design and the rationale behind adopting this design. In adopting a mixed method exploratory design, this study is based on a quantitative study that was informed by literature review and an exploratory qualitative study. Several mixed method designs can be adopted within a given research effort, which include: sequential explanatory, sequential exploratory, sequential transformative, concurrent triangulation, concurrent nested, and concurrent transformative methods (Creswell, Plano Clark, Gutmann, & Hanson, 2003). Since the mixed method approach is applied in this research, it is worth explaining the different types of mixed method, with a focus on the design used in the present study. Various research designs have been discussed extensively by Creswell et al. (2003), as shown in Table 3.1.

Selecting and applying a particular research technique in a study is not based on clear rules (Gray, 2013). These designs are intended to assist in explaining and interpreting a study's primary findings, whether quantitative or qualitative. For example, studying a singular phenomenon can allow one to pursue convergence and corroboration through the use of various mixed methods (Merriam, 2014). Also, the result of one method can be used to explain, clarify, and corroborate the results of the other; that is, the results of one method inform the results of the other. Another example is that the mixed method is used to widen the research range. Further, this design can help to find and eliminate paradoxes and contradictions which may lead to a restructuring of the research questions under investigation. Also, unexpected findings from the one method can be compared and contrasted with the findings of the other so that a suitable interpretation can be attained. Morse (1991) suggests that different perspectives can be gained from using mixed

approaches; for instance, qualitative (interview) outcomes can be generalised when applied in a following phase through the questionnaire.

Table 3-1: Different designs that can be used in a research

Design Type	Implementation	Priority	Stage of Integration	Theoretical Perspective
Sequential explanat	Quantitative followed by qualitative	Usually quantitative; can be qualitative or equal	Interpretation phase	May be present
Sequential exploratory	Qualitative followed by quantitative	Usually qualitative; can be quantitative or equal	Interpretation phase	May be present
Sequential transformative	Either quantitative followed by qualitative or qualitative followed by quantitative	Quantitative, qualitative or equal	Interpretation phase	Definitely present (i.e., conceptual framework, advocacy, empowerment)
Concurrent triangulation	Concurrent collection of quantitative and qualitative data	Preferably equal; can be quantitative or qualitative	Interpretation phase or analysis phase	May be present
Concurrent nested	Concurrent collection of quantitative and qualitative data	Quantitative or qualitative	Analysis phase	May be present
Concurrent transformative	Concurrent collection of quantitative and qualitative	Quantitative, qualitative, or equal	Usually Analysis phase; can be during interpretation phase	Definitely present (i.e., conceptual framework advocacy, empowerment)

Source:(Creswell et al., 2003)

According to Creswell and Plano Clark (2007), the use of a qualitative study followed by a quantitative study is known as an exploratory design. I adopt a sequential exploratory design, as this is believed to be helpful in answering the research questions. Specifically, at the most basic level, the current study is designed to review the literature to frame the

qualitative tool (interview questions). Conducting the qualitative study helps us understand the reality of the AEPs and the demands made by the different stakeholders of these programmes. Also, it offers a holistic comprehension of the historical, social and organisational context in which AEPs are situated. Further, having a deep and rich understanding of these programmes is required to explain the internal and external elements, which may otherwise be difficult to measure. Then, the quantitative tool is structured as based on the outcomes (the emergent themes) of these interviews and the further revision of the related literature. This, in turn, offered a beneficial strategy in two ways. First, to ensure the validity of the study, the two phases were linked to assist with the interpretation and generalisation of the study's findings. Second, unlike the sequential explanatory design which is better suited to explaining and interpreting relationships, the primary focus of this design is to explore a phenomenon. According to Cohen, Manion, and Morrison (2007), exploratory study is recommended when the researcher intends to investigate areas that have not yet been researched, or to wide research in an area that needs considerably more investigation. As a result, a presumed correlation between the study's variables, or indeed any other factors, can be clarified. As demonstrated in Table 3-2, a similar approach was taken to answer all four research questions: thematic analysis of interviews led to instruction of a questionnaire, the data from which was analysed using Welch's ANOVA.

Table 3-2: Linking the research questions, research method and data collection tools, and data analysis methods

The main research questions	Data collection methods		Data analysis method	
	Interview	Questionnaire	Thematic analysis	Welch's ANOVA
1. Which knowledge attributes and skills do educators, professionals, and practitioners perceive as being the most important for accounting students when considering accounting practice in Libya, and why do they attribute to them such importance?	√		√	
		√		√
2. How do professionals and practitioners perceive the importance-development gap (in terms of knowledge and skills) in their accounting employees?	√		√	
		√		√
3. How do accounting educators perceive the importance-development gap in terms of students' knowledge and skills?	√		√	
		√		√
4. Why do educators, professionals, and practitioners perceive there to be such a gap? Are there any institutional influences that are impeding the development of Libyan AEPs in relation to equipping students with the required knowledge attributes and skills?	√		√	
		√		√

Building up the quantitative phase based on the outputs of the qualitative study ensures establishing the finding of the first phase and helps elaborate upon and understand these findings (Creswell et al., 2003). In addition, using this design boosts the richness of the findings (Creswell et al., 2003).

Figure: 3.1: The study design

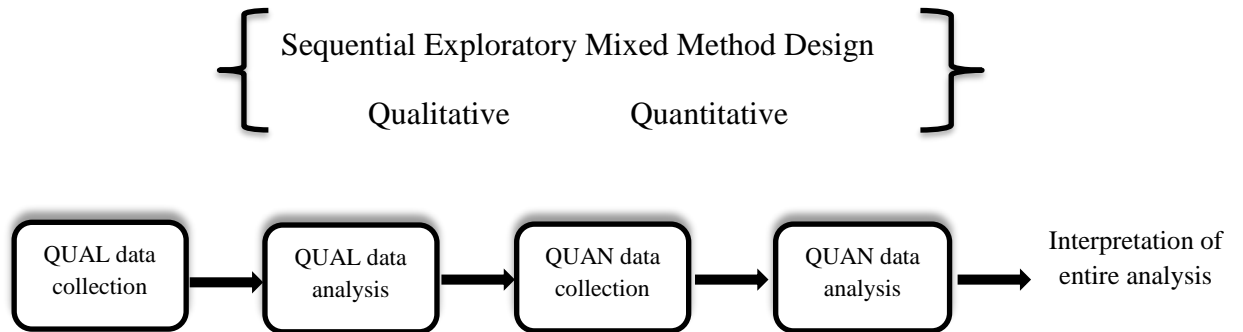


Figure 3-1: The study design

Adapted from Creswell et al. (2003)

Although it seems to be difficult to adopt such a design type, the second phase is based on two components - a literature review and the interview findings. The first phase essentially reinforces the findings of the second phase. According to Polit and Beck (2010), the qualitative approach is more about examining intensively human experience in specific cases, whereas the quantitative phase is more acceptable in terms of generalisation. Figure 3.2 shows a summary of the research methodology, and explains the approach, design, and data collection methods that were adopted in this study. In the following section, the data collection methods are discussed in more detail.

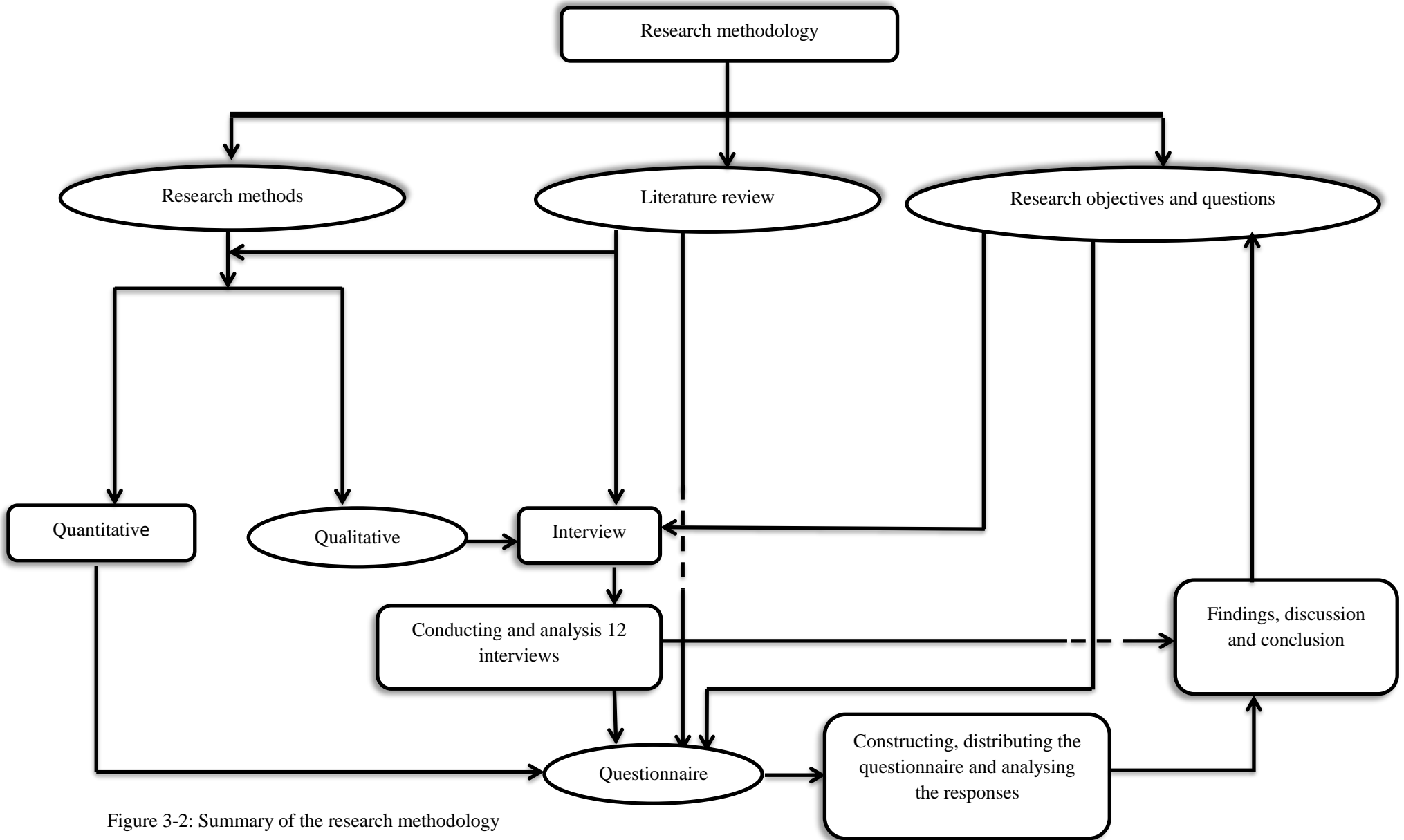


Figure 3-2: Summary of the research methodology

3.4 Data collection methods

This section discusses the preparedness steps, designs, and procedures that were conducted regarding the two instruments that were used to collect the data in the two phases of the study.

3.4.1 Interviews

Interviewing is considered as an effective instrument for collecting data (Easterby-Smith, Thorpe, & Jackson, 2012). There are different ways of conducting interviews based on the manner of asking questions during the interview and in this sense they can be classified into three types; structured, semi-structured, and unstructured. An interview offers the interviewer a chance to perceive both verbal and non-verbal signs and to ask more questions to clarify the given answers, which cannot be obtained in the questionnaire. These signs can help in terms of reviewing the questions, or helps the interviewer to ask follow up questions. Semi-structured interview was selected in the present study to enhance the validity and reliability of the collected data (Saunders, Lewis, & Thornhill, 2012). More flexibility is available in this type of interview than in a structured interview, so questions can be added or cancelled based on the situation during the interview and whether or not there are vague responses from the interviewee (Bryman, 2012).

3.4.1.1 Justification for the use of the interview

Since the aim of the first phase of this study was not to provide numerical evidence and results (rather it exists to build a comprehensive grasp of the studied phenomenon and derive inferences from it (Parker, Guthrie, & Gray, 1998)), the use of the interview is considered appropriate. Also, to understand different aspects in AEPs (e.g. the important competencies, the influences in these programmes etc.) in detail, an interview allows direct interaction with the participants. Hence, these gathered opinions can be examined to obtain

rich insights into the investigated programmes. Appendix B shows how the interview questions were established based on the research questions.

3.4.1.2 Interview design

Working in accordance with the exploratory design means a review of the literature is necessary. Hence, firstly, key studies in the field of accounting education (Bui & Porter, 2010; Francisco & Kelly, 2002; González & Hassall, 2009; Hassall et al., 2005) were reviewed in order to determine the area that needs to be questioned within the context of Libyan accounting education. Secondly, the researcher divided the primary research questions into a number of sub-questions. These questions were designed to seek a better understanding of the situation with regards to Libyan AEPs, and to improve understanding of the required skills and knowledge that stakeholders of accounting education want in accounting graduates (Appendix B). The interview questions were written in English and then translated into Arabic. Some of the questions were common to all three stakeholder groups, such as the demographic questions. Other questions were different, such as the question regarding the relationship between AEPs on the one hand, and the profession and accounting in practice on the other. This question could be asked to all stakeholders to ascertain their relationship from different perspectives. In other areas, the interview questions were to some extent based on the differences between stakeholders. Purposely, I asked questions such as “how are accounting students chosen to enter accounting education programmes at university?” not to professionals and practitioners. This is because it is the educator’s responsibility to organise the students’ enrolment in universities. Hence, it is worth using the time with practitioners to ask them questions that are within their jurisdictions and can be beneficial in assisting us answer the research questions. Table 3.3 shows the key areas in the interview for each group of stakeholders.

Table 3-3: The key areas in the interview for each group of stakeholders (AEP for accounting education programmes, AP for accounting profession)

The key areas in the interview	Stakeholders		
	Educators	Professionals	Practitioners
The current state of AEP in Libyan universities	<ul style="list-style-type: none"> - General ideas of AEPs - Teaching methods' influence issues - Assessment methods - Choosing and enrolment of students - Journey of Libyan AEPs and changing elements 	<ul style="list-style-type: none"> - General ideas of AEPs - Teaching methods' influence issues - Assessment methods - Choosing and enrolment of students - Journey of Libyan AEPs and changing elements 	<ul style="list-style-type: none"> - General ideas of AEPs - Teaching methods influence issues - Assessment methods - Choosing and enrolment of students - Journey of Libyan AEPs and changing elements
The necessary knowledge and skills for accounting graduates	<ul style="list-style-type: none"> - The knowledge and skills provided in AEPs and workplace requirements - The quality issues in AEPs - Moral and ethical issues AEPs content - Other suggested knowledge and skills - The inclusion of practical aspect of accounting - The inclusion of IT skills in AEPs 	<ul style="list-style-type: none"> - The expectations of graduates in terms of knowledge and skills. - The development level of accounting graduates. - The desired knowledge and skills - The quality issues in AEPs - Moral and ethical issues AEPs content - Other suggested knowledge and skills - The inclusion of practical aspect of accounting - The inclusion of IT skills in AEPs 	<ul style="list-style-type: none"> - The importance of having the required knowledge and skills - The development level of accounting graduates. - The quality issues in AEPs - Moral and ethical issues in AEPs content - Other suggested knowledge and skills - The inclusion of practical aspects of accounting - The inclusion of IT skills in AEPs
The role for the accounting profession and accounting at practise in accounting education	<ul style="list-style-type: none"> - General ideas of Libyan AP - The relation between AEPs and AP - The development of AEPs for the AP future 	<ul style="list-style-type: none"> - The characteristics of accountant and the relationship and collaboration between AEPs and AP - The development of AEPs for the AP future. 	<ul style="list-style-type: none"> - The characteristics of accountant and the relationship and collaboration between AEPs and other organisations. - The development of AEPs for the AP future.
Influences in accounting education	<ul style="list-style-type: none"> - Organisation of AEPs, the responsible parties, and the government role - The international accounting education and practice influences 	<ul style="list-style-type: none"> - Organisation of AEPs, the responsible parties, and the government role. - The international accounting education and practice influences. 	<ul style="list-style-type: none"> - Organisation of the AEPs, the responsible parties, and the role of government - The international accounting education and practice influences

Suggestion for development in accounting education	<ul style="list-style-type: none"> - Development suggestions in AEPs - The suggested parties for developments - Availability of training for the lecturers 	<ul style="list-style-type: none"> - Development suggestions in AEPs - The suggested parties for developments - Availability of training for accountants 	<ul style="list-style-type: none"> - Development suggestions in AEPs - The suggested parties for developments - Availability of training for employees
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The interview consisted of eighteen questions, excluding the four questions related to demographic information. The questions cover wide areas of AEPs, including the general background of accounting education, curricula content, teaching methods, ethical issues, international influences, assessment methods and required technology, technical and non-technical skills at work places, ways of collaboration between the profession and the universities, quality issues, institutional barriers, and ways for development. An open question was added to allow the interviewees to comment and explain more issues related to the research topic (interviews' questions Appendix B).

3.4.1.3 The adopted methods to conduct the interviews and the related issues

Since the participants live in Libya, this was problematic in relation to the time needed for the research and its financial support. Also, there are other logistical considerations, namely travel to Libya to interview the participants face-to-face. Thus, conducting the interview through the internet is a good alternative, since it has become much common in recent years to conduct interviews through telephone or online (Deakin & Wakefield, 2013). This is in agreement with Holt (2010), who recommends the use of the telephone interview in the case of inability to conduct face to face interviews, since the two ways of conducting interviews are to a large extent similar. This includes interview participant through Skype, Facebook, and Viber. However, some have criticised interviews conducted through telephone, since the interviewer may miss some attitudes and feelings of the interviewees (Deakin & Wakefield, 2013). To avoid such a problem, participants were asked to be interviewed through Skype. Skype is software that can be downloaded on any computer, iPad, or smartphone (etc.). Communication through Skype requires both the interviewee and the interviewer to have the Skype application on their devices. Skype allows visual communication, which to some extent makes it closer to traditional face-to-face interviews. This greatly helped the researcher in terms of observing the interviewee's attitudes and their emphasis on answers during the interview. The software was downloaded onto a

laptop, along with automatic recording software and a Dictaphone, and helped in terms of observing the interviewees' attitudes.

In some cases, where it was difficult to contact the interviewee through Skype, due to poor local internet, the Viber application is a good alternative software, which can be downloaded like Skype on a smart device (computer, phone, etc.). This application is popular for communication in the Libyan community because it is easy to access. Through this software, one can communicate with other users through audio or video calls. All interviews conducted in the present study through Viber were exclusively voiced. These calls do not require as much bandwidth as Skype, so participants who are living in areas with poor internet can have the chance to participate in the current study. To overcome the absence of visual communication when Viber was used, other indicators were considered to observe the interviewees' responses, including their voice level, or the time they took before answering questions. A Dictaphone was used along with Viber for recording, due to the unavailability of native applications to facilitate this. Previous to the interviews, the researcher contacted the interviewees to make arrangements and obtained their contact details, including Skype name, email address, and Viber numbers. All recorded interviews were saved and secured in the researcher's university network drive.

3.4.1.4 Sampling and contacting the interviewees

Researchers aim to take a sample to investigate the social world in order to obtain clarity, insight, and a deeper understanding of the relationships in such a world (Neuman, 2013). I applied the snowballing technique in the first phase of the study. This technique is based on the fact that one participant provides the researcher with other participants, then the second participant provides the details of a third (Vogt, 1993). In the same regard, the willingness of the participants to take part in the study significantly affects the sampling process. Researchers tend to use this technique to cope with the problems related to accessing the population of the study (Faugier & Sargeant, 1997). Thus, after each

interview, the respondent was asked to refer to other candidates in a position that allows them to provide pertinent information about AEPs. Hendriks, Blanken, and Adriaans (1992) recommend the use of such a qualitative technique.

I faced a number of difficulties in relation to conducting the interviews. Whereas several participants were contacted via telephone calls, Viber messages, Facebook chat, or Yahoo email, a number of them refused to participate, and others promised to participate, but then did not answer their phone calls or reply to messages or emails later on. Others gave an excuse and explained that they explained that the questions were not related to their positions, despite the fact that they are working in the accountancy field, whether in a firm or company or other organisation. Another explanation for this reluctance to take part in this study could be attributed to their reluctance to divulge information about their organisations (e.g. financial statements information etc.), although I explained to them clearly that all the questions were solely about their personal opinions.

3.4.1.5 Conducting the interviews

Semi-structured interviews were carried out from the 7th April, 2015 until the 21th May, 2015. The semi-structured interviews were conducted in 11 different organisations in Libya including accounting faculty members from six universities who are responsible for organising and providing AEPs. Professionals and educators are both directly affected by any contextual changes that impact the process of accountants' education. Furthermore, accountants in practice have the experience of what knowledge and skills are needed for an accounting job, and *why* they are needed. Additionally, the inclusion of accounting practitioners can enrich the collated data and generate recommendations for the role of the profession in education, or the cooperation that can be achieved between the two sides. Choosing graduates who are currently in a job (practitioners) is more reasonable, since they have already worked in the real accounting world. As a consequence, they have the experience as students firstly and are in a good position in terms of job experience to

explain the requirements of the accounting job. Hence, choosing practitioners within the stakeholders sample is based on accessing people who are able to give more appropriate ideas based on their experiences in their positions about the current situation of AEPs and the requirements of business society of these programmes. Three interviews were conducted with practitioners. Table 3.4 shows the number of the interviewees in each group.

Table 3-4: The number of the interviewees in each group

Groups of Stakeholders	Educators	Practitioners	Professionals
Number of participants in each group	7	3	2

Data is collected from all Libya universities, since Apostolou, Hassell, Rebele, and Watson (2010) recommend that researchers should include a wide number of institutions as part of a more comprehensive approach to research in accounting education, which can be important for the educators. The final choice of interviewees depends to a large extent on access.

Three documents were sent to the interviewees through emails or Viber (based on accessibility). The first document was a cover letter, which included the study's purpose, and why the participant was selected. Also, it explained that all the information that will be gathered from the interviewee will be dealt with confidentiality. The participants were then informed that participation will be voluntary (see Appendix C). The second document was a consent form to be signed and returned to the researcher (see Appendix D). The third document was a copy of the interview questions, to enable them to be ready for the interviews.

At the beginning of each interview, the interviewees were assured of the confidentiality of the process, and the interviewees were asked for permission to record the interview. This record helped the researcher to be more active with the on-going discussion, instead of

being busy with writing notes. Also, I asked follow-up questions when required. For example, when I believed that asking the interviewee another question would provide further insight into a vague answer, I would be prepared to ask them further questions. During the interview, the interviewees were asked to give examples to clarify any ambiguous points in their responses. By the end of each interview, important reflective issues were determined and noted down to enhance the quality of the following interviews in different aspects, such as question order, follow up questions, and comparative questions. For example, one of the interviewees mentioned that what is being taught at university is more than what is needed in the workplace. In the following interviews, participants were asked whether or not they agreed with this point to gain a deeper understanding of this critical aspect. The duration of the interviews was between 51-1 hour and 29 minutes. Appendix E shows the interviewees' positions, the interview date, and the interview length.

3.4.1.6 The interview analysis procedures

The interviews were conducted and transcribed in Arabic and translated into English by the researcher. To ensure that the original meaning of the Arabic text was translated into English appropriately, translated interviews were sent to be reviewed by lecturers, and a PhD student who has educated abroad, with a good level of English. Moreover, those reviewers were native Arabic speakers, and one of them has worked in the field of translation for several years. Translating all interviews into English was a big challenge faced by the researcher, since it is a very time consuming task. Keeping the accuracy of the original participants' wording can also be seen as a difficult task. For the final check of the transcription and translation, three files consisting of; audio file contents a full interview, and two files of transcription in Arabic and their translation were sent via the supervision team to a translator.

Since the purpose of the interview was to identify or narrow down the focus, as well as help the process of designing the second instrument of the data collection, a thematic analysis technique was used. According to Braun and Clarke (2006)

“Thematic analysis is a method for identifying, analysing and reporting patterns (themes) within data. It minimally organizes and describes your data set in (rich) detail”(Braun & Clarke, 2006, p. 79).

The question raised here is, what constitutes a theme? The answer is expressed by Braun and Clarke (2006) as follows,

“A theme captures something important about the data in relation to the research question and represents some level of patterned response or meaning within the data set.” (Braun & Clarke, 2006, p. 82).

Based on this definition, the first step involved a pre-analysis process, and the data was coded manually. Within this step, a table that included a column for each interviewee was established. Then, the codes relating to a certain area within the transcription of the interviews were included in the table. For example, within the transcription of a specific interview, any knowledge attribute or skill that was mentioned in any part of the transcription was included in this table under the column that was specified for that particular interviewee. The same process was conducted for the problems and barriers, and the suggestions for development that were highlighted by the interviewee. During this stage, the data was considered raw, and required further organisation.

In the second step, these codes and quotations were narrowed down. For example, the highlighted knowledge and skills were organised into one table that shows these skills by the 12 interviewees in three groups. Moreover, the codes that were organised in these tables facilitated establishing the patterns that were considered as the main themes of the interviews. In the final step, the codes in the three tables were tabulated in one table that

exhibited the three main emerging themes (see Table 4.1 in Chapter 4). Each theme was divided into two categories, based on the number of interviewees who emphasised the established contents of the theme. Nevertheless, although some of the themes were mentioned by a minority of the investigated group of stakeholders, these sub-themes are still significant in relation to the way the interviewee highlighted them during the interviews. The following section discusses the steps taken to build, translate, and pre-test, and circulate the questionnaire.

3.4.2 Questionnaire construction and pre-testing:

For the second phase of the study, a questionnaire was employed, as recommended in several previous studies (Adler, Milne, & Stringer, 2000; Awayiga et al., 2010; Burnett, 2003; Cory & Pruske, 2012; Francisco & Kelly, 2002; Hurt, 2007; Kavanagh & Drennan, 2008; Nassar, Al-Khadash, & Mah'd, 2013). Designing a questionnaire is not an easy task, since it needs to be appropriately set out to achieve collection of the desired data. The design of the research is based on applying the qualitative approach to assist with building up the questionnaire. The main concern of the interviewees was with regards to the process of equipping accounting students with knowledge and skills that are required in the workplace. Several areas were investigated, including generic skills and IT skills, as well as technical knowledge, issues that influence accounting education, and suggestions for developing these programmes. From the thematic analysis, a number of items that were highlighted amongst the emerged themes were used to inform the questionnaire. For example, within the knowledge and skills theme, ethical issues and the skills required to work on electronic accounting systems were included in the questionnaire as significant knowledge and skills highlighted in the interviews. Appendix F shows the questionnaire mapping and illustrates the items that were included in the questionnaire based on the themes that emerged from the interviews and the literature. In the following section, the questionnaire design and layout, research population and sample are discussed.

3.4.2.1 Questionnaire design

Questionnaires are a research instrument which involve a list of questions that provide for the opportunity to gather information on the topic under investigation. This information involves the respondents' attitudes, beliefs and views about certain issues and variables (Creswell & Plano Clark, 2011; Fraenkel, Wallen, & Hyun, 1993). Also, the accounting education literature suggests that questionnaires are commonly applied, as illustrated in Appendix A.

3.4.2.2 Layout of the questionnaire

This section explains the procedures that were used to ensure a well-structured questionnaire that would help to collect data that would adequately answer the research questions; seven steps were followed to produce the questionnaire, and are as follows:

- The main research questions were divided into sub-questions, which were then included as items in the questionnaire (Oppenheim, 2000) so that the questions could be linked to the researcher's questions in order to facilitate the analysis (De Vaus & de Vaus, 2001) (see Appendix F).
- A cover letter was attached to the questionnaire to provide the participants with relevant information, which in turn helped persuade them to complete the survey (Leung, 2001). It explains the purpose of the study, the length of time the questionnaire will take to complete, and also details the confidentiality of the data process. This, in turn, would help participants ensure that any related ethical issues are appropriately considered.
- In the same regard, questions that were similar in content were categorised into the same group (Meadows, 2003). For instance, questions related to issues in accounting education were organized into one section (section C), whereas in contrast, directions

for development came under suggestions for development. This helps to avoid confusing the participant and facilitates the processing of the data in the analysis stage.

- The questionnaire was kept as short as possible, in a manner that would not affect its meaning, so as to motivate the respondents to provide a high response rate (Selltiz et al., 1976). The higher the response rate achieved, the more confidence the researcher can place in the results.
- Each section was introduced with a brief instruction to assist participants in terms how they should answer the questions in that section.
- The order of the questions was that of a logical sequence to avoid confusing the respondents (Meadows, 2003). The first area was concerned with the current situation (importance and level of development of knowledge and skills), and then dealt with the issues that influence accounting education, and finally, suggestions for development.
- The questions were deliberately structured to be uncomplicated, with understandable, direct, simple language to help the respondents to answer the questions as fully as possible.

There were some differences regarding the questionnaires that targeted the three groups of stakeholders. Table 3.5: shows the key areas in the questionnaire for each of these groups. Additional explanation about these differences is given in section 3.4.2.6.

Table 3-5: Key areas in the questionnaire for each groups of stakeholders

The key areas in the questionnaire	Stakeholders		
	Educators	Professionals	Practitioners
The importance of knowledge and skills	For accounting students in terms of their future career	As perceived in the workplace	As perceived in the workplace
The level of knowledge and skills development	Regarding accounting students	Regarding accounting employees at accounting offices and LAB	Regarding accounting employees in their organisations and companies
Issues in accounting education	Issues exist in the accounting education environment in Libya	Issues exist in the accounting education environment in Libya	Issues exist in the accounting education environment in Libya
Suggestion for development in accounting education	Steps required for change and development	Steps required for change and development	Steps required for change and development

3.4.2.3 Questionnaire pre-testing and translation

Piloting the questionnaire before the final administration is of great importance in order to achieve a number of points in relevance to questionnaire presentation, formatting and clarity (Adams, Khan, Raeside, & White, 2007; Forza, 2002). For example, some questions could be ambiguous in terms of wording or content, which can be known from the participants in the pilot study. The length of the questionnaire should be checked to ensure

that it does not affect the response rate negatively when it comes to the final questionnaire administration (Cohen, Manion, & Morrison, 2013).

The questionnaire was built in English. As the official language in Libya is Arabic, once the questionnaire was ready, it was translated into Arabic by the researcher. Then, it was sent to a translator via the supervisors to translate back into English, to ensure that the meaning of the original English questions was kept in the Arabic version. Helpful feedback from the translator led to the development of different sections of the questionnaire. This development included correcting synonyms in Arabic, and word order. The amendments from the translator were accommodated, and two drafts of the Arabic and English questionnaire were sent to the supervisors to be checked finally with the translator. As the translator's research area was within neither accountancy nor accounting education, her role was limited only to checking the issues related to language.

Once the research team had agreed the final Arabic version of the questionnaire, the first pilot study began on 22nd December, 2015. As the present study seeks different stakeholders' perspectives of accounting education at Libyan universities, participants in the pilot study were mainly from those stakeholders. Additionally, the researcher took advantage of the surrounding community of PhD students. Those participants can be divided into four groups, as shown in Table 3.6.

Several copies of the questionnaire, as well as the online questionnaire link, were sent out to a number of participants via email, Viber and Facebook. Then I telephoned all of them for further explanation about the research aim and objectives. The participants were asked to examine the meaning and the content of the covering letter, for example, punctuation marks, synonyms, formatting, unfamiliar terms, question content and whether it was understandable or not.

Table 3-6: Background of the participants in of the polite study

Participant code	Stakeholder type	Age	Highest academic qualification	Qualification date and place	Experience, and current career
P1	Practitioner	40-50	MA	2007,Libya	4 years, Banking sector
P2	Professional	30-40	MA	2012,Libya	2 years, Accounting firm Owner
P3	Academic	30-40	MA	2008,Libya	3 years in teaching, PhD student
P4	Academic	40-50	MA	2005,Libya	5 years in teaching, PhD student
P5	Academic	30-40	MA	2010,The UK	None, PhD student
P6	Academic	30-40	MA	2009,Libya	4 years, Teaching experience
P7	Academic	30-40	MA	2011,Australia	5 years, Research and teaching experience
P8	Academic	40-50	PhD	2011,The UK	15 years, Research and teaching experience
P9	Academic	40-50	PhD	2012,The UK	7 year, Research and teaching experience
P10	Academic	40-50	PhD	2012,The UK	13 years, Research and teaching experience

Also, regarding required knowledge and skills, they were asked to add any skill that they perceived to be important and worth mentioning. Further, they were requested to refer to any other issues that influence accounting education and any suggestions for development. Feedback and comments on the questionnaire from the pilot study were made in different forms. Valuable comments and views were obtained from the respondents. Some examples of respondents' feedback and how and why this feedback was included and not included in the distributed version of the questionnaire are shown in Appendix G.

Once all the amendments were accommodated, the supervision team suggested that a second pilot study was needed to strengthen the research instrument further. On the 15th of January 2016, two lecturers in the accountancy and finance department at the University of Huddersfield were chosen to complete the questionnaire and offer feedback regarding

the different sections within it. They had experience in teaching an important area of accounting education. Additionally, both of them are native Arabic speakers and are considered knowledgeable in the research field due to their involvement in doctoral level supervision. Each one of them was sent a copy of the written English questionnaire and the translation in Arabic. Further suggestions for development throughout several questions and sentences in the questionnaire were offered. Most of their suggestions for development were accepted and included. For example, Lecturer L2 emphasised the statement “to what extent the questionnaire is suitable for the intended study depends on the study’s research questions”. Additionally, he assumed that the questionnaire should be based on the research questions. Indeed, during the structuring stage of the questionnaire, the supervisors asked the researcher to submit the questionnaire to them with the mapping. The latter means that each question within the questionnaire should be linked to the research questions to facilitate analysing the collected data.

3.4.2.4 Population and sample regarding the questionnaire

In contrast to qualitative studies, researchers who apply a quantitative approach using a questionnaire tend to involve as large a sample as possible to ensure validity, to have reliable and truthful findings in research and make generalisation possible. In this regard, accounting graduates are considered as the final outputs of AEPs. They work in a variety of institutions, organisations and bodies. Thus, their knowledge and competencies are of the interest to many stakeholders, including those employing them. Also, there are other stakeholders whose decisions can be affected by the quality of the information that is produced by accounting employees. However, with regards to the population of stakeholders inside AEPs, there are 15 public universities in Libya that provide accounting courses through their faculties of economics. Regarding the population of the other stakeholders outside these programmes, firstly, there are two professional bodies that provide accounting services in the country. These are LUAA, which is an accounting association that includes chartered accountants who work privately, and the LAB, which is

responsible for controlling and reviewing the public sector's accountants. In regard to the private body, it was dissolved in 2013 through a decision issued by the Parliament and is no longer active. The situation now is that accountants chartered work within accounting firm, and they represent the private aspect of the profession in Libya. The only database available that provides information about the population of the professionals in the country is on the Webpage of the Central Bank of Libya and that list (which includes 123 accounting professional firms) is not up to date in terms of contact details provided. Therefore, there is a shortage of information about the number and the contact details of auditors and accountants who work in LAB and its branches all around the country. Secondly, the state of the accounting in practices, whether in financial departments in Libyan organisations and companies, or in banks and the tax authority, is no better than the situation in the professional context regarding the availability of human resource details.

Significant consideration was given to examining all three groups mentioned above. Practically, it was not possible to survey the whole population, particularly because the exact investigated population size is not identifiable. Seeking the whole population's point of view is difficult due to the required time and the cost. Unfortunately, in Libya, unlike developed nations, very few organisations and institutes provide databases with information about the population size of accounting lecturers, accountants, and auditors working in these organisations and institutes. Hence, a convenience sampling procedure was used in this study. Different methods were adopted to contact the participants. First the universities' websites were visited to ascertain the number of accounting lecturers at these universities, however, the lecturers' details on some of these websites were out-dated and some of the lecturers had already been sent abroad to study or had left the university. Alternatively, I contacted heads of accountancy departments in some universities to obtain such information (e.g. at Tobruk University 15 lecturers work in that department). In some cases, it was difficult to contact the head of department. Thus, the researcher made an estimation of the lecturers' number in such cases. The average is about 25 lecturers working

in the accounting department in each university. So for the fifteen universities that provide accounting courses in Libya, the number of accounting lecturers is approximately 375. Regarding the other groups of respondents, a number of auditors, professionals, financial directors and controllers were contacted and asked to participate in the study. Through them, new details of other participants were obtained, which helps in turn to increase the sample size. These three groups were chosen for the same reasons explained in the interview sampling. Additionally, an over-reliance on the one class of stakeholders' perspectives in accounting education has kept researchers from a complete understanding of both the on-going process and the outcomes of AEPs. Finally, relatively little work has been conducted on stakeholder relationships. Studying diverse stakeholders in accounting education would provide ample opportunity to understand these stakeholders' interactions and reactions about AEPs and how that can be reflected in the structures of these programmes in the future.

Regarding the circumstances that surround the study population, and to avoid an occurrence of bias within the chosen samples of stakeholders, convenience sampling was employed to distribute the questionnaire to all stakeholders who participated in the present study. Many stakeholders were contacted, including financial managers, auditors, and accountants and accounting lecturers in companies, organisations, tax authorities, audit bureau, banks, and accounting firms and the 15 Libyan universities. Further explanation regarding questionnaire administration is given in the following section.

3.4.2.5 The questionnaire administration

There were several methods available to distribute the questionnaire including personal delivery, sending the questionnaire by mail or email, and using online services (Babbie, 2013). In this regard, methods of questionnaire distribution can be classified into two general types. First, the conventional method, which includes hard copy that needs to be delivered to the participants in person or by sending them via mail. Second, the online

questionnaire, which can be sent to the participants via email as an attached word or pdf form, or sending a hyperlink for the questionnaire website (Fricker & Schonlau, 2002). There are advantages and disadvantages to each method. Although personal delivery gives the opportunity for the researcher to clarify the research area, purpose, and the reasons for selecting the participants – and which reflect positively on the response rate – it is time consuming and expensive. With advances in technology, researchers tend to use online questionnaires, which means reduced cost and effort to collect data. Therefore, in the present research, online survey techniques were used for data collection. This technique was also adopted because the postal services in Libya are poor, which is a clear obstacle to traditional methods of delivery. The online questionnaire is appropriate for this study in terms of its wide target population within universities and organisations in Libya. Various methodological and economic gains can be obtained from the use of online questionnaires. These advantages include rapid delivery, and accessing the target population in a wide geographic area in a short time (Mehta & Sivadas, 1995; Tuten, Urban, & Bosnjak, 2000).

Online questionnaire distribution is considered to be a self-administered method. Hence, each participant is sent a questionnaire to complete and the researcher can take advantage of this opportunity to explain more about the research through email, telephone calls, text messages, and chatting through the social media forum used to contact the participants. The researcher used Bristol Online Survey because the University of Huddersfield has access to this survey service. Despite the complexity of the online questionnaire design, the data collected from Bristol online survey can be easily formulated in an Excel or SPSS spreadsheet. This facilitates the analysis of the data in SPSS. Before transferring the data to SPSS, it needed to be organised and coded to allow appropriate processing within the software and to help the analyst to identify and classify the generated information after the analysis.

While various advantages are discussed above, there are disadvantages associated with the use of the online questionnaire, as raised in the literature. Screening as spam is amongst the impediments to this type of questionnaire. In some cases, when the participant receives the link, it appears as spam in their inbox. Consequently, more participants may avoid opening the link which will result in a lower response rate. This problem occurs when the controller of the survey enters email addresses of the participants in the online survey software and then they are sent the survey URL by using the tool that is provided in the software. To avoid this problem, the researcher sent the link to the participant via their Facebook, Viber, and email by using social media and university email. The second problem is that some participants may lack experience with the internet (Evans & Mathur, 2005) . However, the vast majority of the population of the current study has appropriate online experience to allow them to complete the questionnaire.

The questionnaire was kept simply structured to help the participant fill it in smoothly. Also, participants were offered the questionnaire in word or pdf formats via email in case they had any reservations about using BOS. Another point raised against the use of an online questionnaire is the associated low response rate, but according to Gunn (2002), following certain procedures can help alleviate this weakness. For instance, a well-designed questionnaire, a simple format, an explanation of the study objectives within the covering letter, and sending reminders to non-respondents can all improve response rate (Solomon, 2001).

Several heads of accountancy departments in Libyan universities were contacted to help create lists of the accounting lecturers in their departments. These lists included their names, telephone numbers, email addresses, Facebook contact and Viber number.

Regarding accountants who work privately, I used the available list of names and contact numbers on the Central Bank of Libya website. Further, searching the internet allowed me to draw up a list of potential participants' contact details. There are also some accounting

firms that provide their members' contact details online. Lists of the professionals' contact numbers were created from these sources to facilitate sending them the questionnaire. Several telephone calls were made with secretaries and office directors to public and private companies, organisations, and banks in Libya requesting contact details of the population targeted in these organisations. In the same regard, contact detail lists helped me to organise the distribution stage of the questionnaire.

3.4.2.6 Content and sources of the final version of the questionnaire

The questionnaire included five sections. The first involves demographic information of the participants, whilst the remainder is designed to address the areas under investigation. Further, as the population of the study includes three groups of participants, certain questions were different. More details about the questionnaire content are given in the following sections.

Section A

This section was designed to collect demographic information, where questions 1-8 requested the participant's age, gender, highest academic qualification, place of education, the organisation or university, experience in the organization, current position, and the respondent's experience in their current position. However, as mentioned above, the questionnaire targeted different stakeholders inside and outside AEPs. One question was added to the questionnaire which targeted professionals and practitioners. The purpose of asking the demographic variables is to determine whether they lead to differences in the participants' points of view regarding the matters addressed. Further, through these variables, the respondents' qualities could be evaluated with regards to the validity of the collected data.

Section B

In this section, a number of accounting skills and knowledge types, which have been emphasised in the literature and the interviews, were considered. This list was designed to highlight the differences between the three groups in terms of the importance of each skill with regards to the requirements of the Libyan business environment. This list is divided into three sections: generic skills, technical knowledge and IT skills. On a five-point Likert scale, respondents were asked to mark the appropriate number that reflected their opinions so that the expectation gap could be measured. Choosing the knowledge and skills that should be included in the questionnaire is a matter of some challenge since these can differ from one context to another. Generally, a number of studies worldwide were considered as key sources for the present study. The thirty-eight items included in this section were derived from (Albrecht & Sack, 2000; Burnett, 2003; Kavanagh & Drennan, 2008), which represent similar studies. In the same regard, some knowledge and skills were derived from the interviews where the majority of the interviewees emphasised their importance (e.g., awareness of ethical issues in accounting and auditing, electronic accounting systems and knowledge of financial accounting).

Section C

This section seeks the three groups' opinions regarding the same sets of knowledge and skills mentioned in section B. In the questionnaire that targeted the educators, the level of accounting students' development of these sets was assessed. In contrast, the level of accounting employees' development regarding these sets was assessed in the questionnaire targeting professionals and practitioners. The thirty-eight items were measured based on the Likert scale of 1 (Not Developed) to 5 (Highly Developed). This measure was adopted from previous studies (Albrecht & Sack, 2000; Awayiga et al., 2010; Burnett, 2003; Francisco & Kelly, 2002; Hassall et al., 2003; Kavanagh & Drennan, 2008; Lin et al., 2005).

Section D

This section asks the respondents' opinions of institutional issues that were perceived to influence AEPs. This section is based on previous studies (Al Sawalqa & Obaidat, 2014; Gonzalez et al., 2009; Hill, 1998) which discussed the same or similar issues. Moreover, issues that were listed in this section from No 17 to 26 were derived from the interview findings. Within this section, twenty-six issues were listed, and the respondents asked, on a scale from 1 (Strongly Disagree) to 5 (Strongly Agree), to what extent do they thought that these issues were prevalent in the accounting education environment in Libya.

Here, as the professionals and practitioners may have been unaware of what the issues were in the programmes, a note was added to this section, which was (*If you do not have knowledge or experience of any of the issues below, please choose the scale 3 (uncertain)*). In this regard, the responses from this section within the other groups' questionnaires can be used to determine how aware those stakeholders were of the issues in AEPs and the nature of the relationship between the two parts.

Section E

Section E seeks the participants' views regarding the suggested developments mentioned in the literature review to enhance and develop AEPs. This section includes ways to develop AEPs (e.g. methods of collaboration between academics and professionals that can be effective). It sought the participants' views on the directions that changes and development in curricula had taken, and on the teaching and faculty reward structures. This thirty-one items section was developed based on the work of May et al. (1996) and Burnett (2003) . The participants were asked to determine the degree to which they agreed with these directions on a scale from 1 (Strongly Agree) to 5 (Strongly Disagree).

At the end of the questionnaire, a space (in the BOS) and a separate blanket sheet (in the pdf and Word copies) for additional comments or suggestions was attached for further

relevant points, issues or recommendations from the participants. Finally, the participants were thanked for their participation.

In relation to the questionnaire administration procedures, once the final questionnaire draft was produced, Word and pdf copies were attached to emails as well as the hyperlink to the online survey. Additionally, the researcher's name, the research title, and areas and objectives of the study were included in these emails. Moreover, participants were sent this information via their emails, Facebook and Viber. A guide as to how the online survey should be completed was given to the participants in the same emails. Regarding the Word form of the questionnaire, participants were asked to highlight their choice or use a (✓) instead. Once they finished the questionnaire, it was to be returned to the researcher via his email or Facebook. Reminders were sent to non-respondents from time to time in an attempt to ensure that they completed the questionnaire. The following section discusses the response rate and missing data issues.

3.4.2.7 Questionnaire response rate and the missing data issue

The focus of this section is to explain issues related to the response rate of the questionnaire. Further, the mitigation procedures that were followed to overcome the issue of missing data are reported.

Since the online tools (via email, Viber, Facebook) in addition to Bristol Online Survey (BOS) were used to circulate the questionnaire, it was difficult to determine the exact number of questionnaires that were sent out to participants. A total of 281 responses were collected from all groups. Sixteen questionnaires were incomplete and had to be excluded. Further, from the questionnaires that were obtained via email and other social media software, three copies were excluded as they were incomplete. A total of 262 questionnaires were considered to be usable responses. I acknowledge that there were some difficulties with the distribution and collection of the questionnaire, but given what was

obtained and the exploratory nature of the research, it is believed that they are not too damaging. The huge target population meant that it was essential to spend time contacting participants in person using different communication methods. In many cases, it was necessary to use more than one method to contact a particular participant, namely to send them the questionnaires and collect responses. Further, some participants informed the researcher of the reasons for their withdrawal from the survey (especially those who did not have reliable access to the internet). Others withdrew without providing a reason, despite expressing their readiness to participate when they were first contacted. Often, several reminders were sent out to the same participant to collect responses.

In respect to the missing data, it was felt that this could cause problems when it came to the analysis. For example, the sample size may be decreased due to inadequate data and decrease the statistical relevance, resulting in weak estimations (Cordeiro, Machás, & Neves, 2010). Missing data issues can occur as a result of a respondent omitting some questions by mistake or deliberately. Also, the length of the questionnaire could cause the respondent to decline to answer certain questions (Shah, 2009). The missing data in the present study appears to be completely random as there no specific pattern that can be identified in relation to the investigated items. Overcoming this problem could nominally be achieved by excluding the questionnaires that have missing data (Norusis, 1993). However, as the sample is not especially large, deleting all data from any respondent with missing scores could lead to extensive loss of statistical significance within the remaining data. Stevens (2012) and Roth (1994) suggest that the mean values can be utilized to fill the missing data values as long as it is calculated from the same variable or item where the missing data appears. Arguably, this will not always fix the problem and could artificially decrease the variability of the data, biasing any subsequent analysis. In this regard, Rubin and Little (2014, p. 59) noted that using this method to handle missing values is seductive and dangerous as the researcher may tend to believe that the data is complete and can be legitimately relied on for analysis, whilst in reality it is anything but reliable. More

specifically, Tabachnick, Fidell, and Osterlind (2001) point out the extent of the missing data that can be expected, which is $\leq 5\%$. They further expressed the idea that the missing data cannot affect the analysis. As regards the present study, the level of missing data was less than 5% for each item, except for a few observations. In the same regard, it could be said that within all these observations, the range of missing data was not greater than 10%. Hence, to ensure the validity of the data collected in the present study, the preference was to leave missing data cells in SPSS blank to ensure that the data processed reflected the real situation, and there was no potential bias being introduced into the results.

3.4.2.8 Classifying the questionnaire responses

The population of the study fell into three groups as shown in Table 3.7. The first group was the educator group, which included all lecturer respondents, since all of them work in accounting departments at Libyan universities. Compared to the estimated number of lecturers of 375, 109 responses (50 via email and social media applications, 59 via BOS) were collected from accounting lecturers, which was seen as a representative sample.

In regard to the other two groups, professionals and practitioners, 58 and 95 responses were collected, respectively. This size meets the requirements of the tests that are used in the analysis. In regard to these groups, it was decided to categorise them into two groups to ensure that there was homogeneity between participants in each group which in turn is reflected in their responses. In the current study, the term ‘professionals’ includes accountants from LAB and accountants who are working privately (accounting offices) as they are considered representative of the profession., whereas the term ‘practitioners’ include those who work as financial managers, financial controllers and heads of financial departments, tax authority departments, the manufacturing sector, education sector, and banking and finance sectors. Table 3.7 shows the responses that were collected from the three groups.

Both groups (2 and 3) are considered to be experts within the accounting profession and accounting practice in Libya. Moreover, they work very closely with accounting graduates who are employed in the Audit Bureau, private accounting offices, and accounting and financial departments in different companies and organisations. Thus, the background and experience of these participants are likely to affect the level of confidence obtained from their responses.

Table 3-7 Dividing the population into three groups in according to the questionnaire types used

Data collection methods	Educators	Practitioners	Professionals	Total
Email and social media	59	67	38	164
BOS	50	28	20	98
Total	109	95	58	262

3.4.3 Validity and reliability

It is the researcher's duty to ensure that the instrument used for data collection measures the variables accurately and to ensure the instrument's validity. Regardless of the adopted research methodology, validity and reliability issues must be considered as they help the researcher ensure the trustworthiness of the data collection tool that is employed (Golafshani, 2003). In this section, validity and reliability are discussed in more detail, referring to the main processes that were followed in this study. First, the validity section explains the issues that are related to the interviews and the questionnaire. Second, the reliability-related issues of the interviews and the questionnaire are discussed in section 3.4.3.2. Finally, the limitations that were experienced are identified.

3.4.3.1 Validity

Validity is concerned with the extent to which a research instrument accomplishes what it is designed to accomplish (Bryman & Bell, 2015). In order for the researcher to ensure that they are truly measuring a target, the concept of validity should come into play in order to confirm whether or not this is the case (Quinlan, 2011). Validity is classified into four types, which are as follows: content validity, face validity, criterion-related validity and

construct validity (Quinlan, 2011). Based on the current study's design, the first part of the following section discusses the validity of the interview and the second investigates the questionnaire's validity.

Validity is perceived to have a vital role in qualitative research to ensure the quality of the collected data. Moreover, the validity issue is linked with and explained in several terms, including richness, depth, and the honesty of the collected data. Also, the respondents' approach, the extent of the triangulation, the objectivity of the researchers, all affect the data validity (Cohen, Manion, & Morrison, 2000, p.105).

The interview was used in this study to explore AEPs and to provide structure to the second phase data collection tool - the questionnaire. According to Cohen et al (2007), the following elements may ensure achieving higher validity by reducing the likelihood of bias: the researcher tried to understand the respondents in their own terms. A tendency for the researcher to look for answers to support their preconceived ideas and expectation, misunderstanding of the researcher regarding the language of the interviewees, and misinterpretation of the questions by the interviewees (Cohen, Manion, & Morrison, 2007, p.150) are all risks that need to be carefully avoided.

To enhance the interview content validity, such content should be prepared, reviewed, piloted and refined (May, 2011) . In this regard, the interview questions were piloted with supervisors by sending several drafts to them and considering the feedback they made regarding details in the interview design section (3.4.1.2). However, as qualitative research does not tend to measure concepts, attitudes and ideas, researchers in this field prefer to use the term reliability to ensure the rigour of the collected data through the interviews. Significant attention should be paid to the description of the procedures and the methods used and critical decisions made to prepare and conduct the interviews. In this sense, since the procedures that help to ensure the validity of the interview process including conducting and analysis are to a large extent similar to the ones that related to the reliability issue,

further detail is given in section 3.4.3.2. The following section describes the validity issue in relation to the questionnaire design and structure.

In respect of the validity of the questionnaire, consistency across the measured items included in such an instrument is considered essential. To clarify this point further, if a researcher is conducting research that was done in a specific area within a particular population following the same procedures, he or she will arrive at the same results and conclusions. The validity of the questionnaire in this study was assured through the following specific procedures. A broad review of the literature was undertaken to determine and elicit the items included in the present study's instrument. Most of the items and scales involved in the questionnaire are borrowed (partially or totally) from relevant existing research in the field (see Appendix F). Quinlan (2011) explains that face validity means that the feedback of the participants on specific questions asked by the researcher can be used to amend the questions included in that instrument. It is widely recommended that if the researcher creates new tools for data collection, he or she should examine this tool before they take further action to collect data (Litwin, 1995). To ensure the face validity in particular and questionnaire validity in general, two stages of the pilot study were carried out to gather feedback about the clarity, language, and the guidelines of the questionnaire (see section 3.4.2.3). Also, the researcher has the choice to support the validity of the research instrument by employing the data collection tool which was previously used by other published researchers. Thus, a criterion is applied to make the data collection tool measurable against other research tools. To meet the requirements of this validity, previous studies were reviewed, as mentioned in the content validity. All the items included in the questionnaire were explained and mapped based on the research questions (see Appendix F).

The fourth type of validity is construct validity. As highlighted by Sekaran and Bougie (2013), this type exists to prove that the results derived from the adopted research

instrument can be explained with regards to the theories existing in the accomplished test. As is the case with face validity, the two pilot studies for the questionnaire were conducted prior to the distribution of the final questionnaire. However, the questionnaire was reviewed several times to ensure that all questions included were pertinent to the research topic (see section 3.8.2.4). In addition to the aforementioned steps, respondents were invited to complete the questionnaire themselves, where they are offered the chance to contact the researcher in the case of ambiguity issues.

To date, there is limited literature that is illustrative of the Libyan labour market requirements in relation to the accounting graduates' knowledge and skills from different stakeholders perspectives, in addition to the issues that perceived dominated in AEPs. This in turn would make it inappropriate to conduct the present study without obtaining solid validation for the content of the questionnaire. The interviews' outcomes supported any ambiguous findings of the questionnaire. Since the subsequent quantitative research was to support qualitative research and provide justification for the internal validity, this integration between the two methods enhanced external validity.

3.4.3.2 Reliability

Besides validity, reliability is the other fundamental element in the evaluation of a measurement instrument, to ensure that accurate information is collected from the study's population (Nunnally, Bernstein, & Berge, 1994). A reliability indicator is used to ensure that the research instruments have no bias and are consistent, even if these instruments are used at different times (Collis & Hussey, 2013). For instance, if the researcher has some results for a certain population and another researcher surveys the same population with the same instrument, the results from the two studies should be the same. This indicates that the employed instrument is reliable.

In respect to the interviews, reliability can be perceived differently from the reliability of the questionnaire. The reliability of the process of the interview must be considered to reduce possible errors and biases that may emerge. However, several procedures were followed to ensure achieving reliability in the current study. For instance, the interview involved small-talk with the interviewees to ensure they were relaxed, and the researcher explained more about the research aim, objectives and context, before starting the interview. Further, recording and transcribing the interviews helped obtain reliable analysis and findings, as there was a chance to reply and reread the interviews several times to ensure better interpretations and understanding. Besides, the written notes during the interviews can be seen as beneficial to assist with the interview analysis. In addition, these interviews were conducted with the stakeholders, who can affect or are affected by AEPs, and have interests as well as an experience in these programmes. The interview questions are based on the research questions. Also, all the interviews were conducted by the same researcher. Therefore, this helps ensure the validity of the obtained findings in relation to the research questions' answers.

In addition to the steps that were explained in the questionnaire design section, further procedures were followed to ensure the reliability of the questionnaire, which is discussed and explained in the following section.

It is widely recommended that if the researcher creates new tools for data collection, it should be examined before the researcher can take further action to collect data (Litwin, 1995) (see the details in two stage of the pilot study 2.4.2.3).

The most applied test to measure consistency among the responses (the items) is Cronbach's alpha coefficient test (Bryman & Bell, 2015; Saunders, Lewis, & Thornhill, 2007; Sekaran & Bougie, 2013). Therefore, after finishing collecting all the questionnaire responses, Cronbach's alpha was used to measure the overall reliability of the questionnaire items. Since the present study aimed to investigate views of three stakeholders groups, the

reliability was measured for each group separately. In order for the sets of items to be classified as reliable, Cronbach's alpha should be 0.7 or greater (Cortina, 1993). However, Cronbach's coefficient of 0.6 is acceptable as a reliable scale (Nunnally et al., 1994).

The four main sections of the questionnaire were divided according to the three stakeholder groups (see Appendix H1, I1). Sections B and C were divided into three subsets, which were generic skills, technical knowledge and IT skills. The data for each group were input into SPSS and divided into six subsets, which represented the two sections, in addition to the two sets of section D and E.

The reliability scale was calculated for the sub-sets and sets of each group of stakeholder. Although the reliability levels within most of the sets of professionals were higher than those of educators and practitioners, all levels were within the expected level for the present exploratory study (Peter, 1979). From Table 3.8, it can be seen that the scale for the three surveyed groups ranged from 0.789 to 0.959. With regards to the sets of issues in accounting education in Libya, all groups had a Cronbach's coefficient alpha; 0.789, 0.805, and 0.829, within the sample for educators, practitioners, and professionals respectively, which is within the required level. This means that all items are considered internally consistent and can be accepted as a reliable gauge.

Table 3-8 Reliability test results

The sets of items	No of items in each section	Cronbach's alpha		
		Professionals N=58	Practitioners N=95	Educators N=109
The importance of GS	15	0.877	0.854	0.818
The importance of TK	15	0.904	0.887	0.887
The importance of IT S	8	0.922	0.924	0.789
Level of GS development	15	0.959	0.942	0.951
Level of TK development	15	0.952	0.955	0.942
Level of IT S development	8	0.917	0.917	0.933
Issues in AEPs in Libya	26	0.829	0.805	0.792
Suggestions for development in AEPs in Libya	31	0.859	0.859	0.839

3.5 Ethical approval

Significant consideration has been given to ethical issues in research since the 1970s, and more regulations and accountability have become necessary (Sarantakos, 2012). The procedures that are imposed to obtain an ethical approval to conduct research are to protect the participants from any relevant harm that can result from research (Bryman & Bell, 2015), as well as to protect the researcher. The researcher is required to consider throughout all the research stages academic integrity and honesty (Punch, 2000, p. 56). According to the University of Huddersfield's guidance, detailed information is required to be provided, including necessary authorisation, recording procedures and consent, before the researcher can start the data collection stage. The form that contains the ethical procedures was completed and submitted to the Business School Ethics Committee. The procedures illustrated how the informed consent for the data collection instrument would be produced

and demonstrated to the participant. The following procedures were taken to address ethical issues.

- The research aim and objectives of the study were explained to the interviewees, as well as the questionnaire respondents, to confirm their participation and gain their consent.
- An explanation was given to the participants that participation is voluntary and they have the right to withdraw at any time without giving any reason.
- Respondents were reassured of the confidentiality of the data and they were anonymous, in order to protect their privacy.
- The interviews were transcribed, translated, and analysed, then they were saved secured and protected in the researcher's K drive on the University's computer network.
- The questionnaire responses were coded before they were processed by SPSS software. By doing so, any information that could help track the data to the participants' identities was kept anonymous.
- The online responses of the questionnaire were kept secured in a protected file in the researcher's K drive/
- By following all the required procedures, it can be said that no harm was caused to the participants or resulted in any stress, anxiety, negative consequences for their future career.

After the first submission of the ethical form, the Ethics Committee reviewers had some points to be considered and explained. Ethical approval to conduct the present research was obtained in 2015 from the Business School Ethics Committee after processing the feedback and submitting the second draft of the form (see Appendix J1 and Appendix J2).

3.6 Chapter summary

This chapter presented the choices made regarding the adopted paradigms, approaches, and techniques in the current study. In addition, the difficulties that accompanied the implementation of the two phases of the study were identified, and the procedures that were taken to overcome such difficulties were clarified. By matching research questions to appropriate methods, the researcher has taken a pragmatic philosophical position. Further, to answer these questions, a research design of both qualitative and quantitative methodology is adopted. Also, the researcher discusses and explains the procedures that were used to choose the study population and identify the sample from the three stakeholders groups (accounting professionals, practitioners and educators). The chapter ends by outlining the reliability and validity related issues and the ethical approval procedures that have been followed

Chapter 4 The Study's Findings

4.1 Introduction

This chapter presents the findings of the study and is structured into two main parts. The first part presents the analysis and interpretation of the data collected from the interviews, and includes three main sections. The first section highlights the required knowledge and skills in the Libyan business environment. The second section raises issues and challenges in accounting education at Libyan universities. The third section presents the interview findings related to suggestions that would improve accounting education in Libyan universities.

The second part presents the analysis of the data collected from the questionnaire, and includes seven sections. The first section deals with general information about the questionnaire respondents. The second section shows the normality tests of the data. The third section presents the findings of the important knowledge attributes and skills as ranked by the participants. The fourth section highlighted the results of Welch's ANOVA, which deals with the differences in stakeholders' perspectives regarding the importance of knowledge attributes and skills. The fifth section presents the importance-development gap between perceived importance and the development level in students and employees from the three groups' views. The sixth section explains the findings of the questionnaire in regards to the issues that exist in AEPs in Libya. The seventh section presents suggestions for development.

The findings from the two phases of the research will be further discussed in Chapter 5.

4.2 The interview findings

As discussed in section 3.4.1.2 of the methodology chapter, the interview questions were established based on the research questions (see Appendix B). The interview findings are

summarized in Appendix K, which shows the summary of the interviews group by group. Further, in each group, the summary of the individuals is exhibited. The summarized tables of the findings were generally classified under three main headings, aligned with the research questions. The themes emerging from the interviews with educators, professionals and practitioners are pivoted around three main themes, as shown in Table 4.1. The first theme considers required knowledge and skills (including the required technical and generic skills), as highlighted by the three groups of participants, as well as the opinions of the students' level in relation to the highlighted knowledge and skills. The second theme is concerned with the barriers and issues that hampered the development of AEPs. The third main theme conveys the strategies and procedures that were suggested by the three groups in order to improve AEPs, and as a result developing the students' level.

4.2.1 The required knowledge and skills in the Libyan business environment

The important knowledge and skills are classified under three main sub-themes, as highlighted by the interviewees (see Table 4.1). These sub-themes included generic skills, technical knowledge, and IT skills and they are discussed in the following sections.

- **Generic skills**

The interviewees highlighted several generic skills, including communication, analysis and thinking abilities, working with others, speaking, writing and presentation, innovation, and critical analysis. For example, an educator highlighted the importance for accounting graduates to be good communicators, and he explained that:

Also, the graduate should not only have an idea about numbers as these numbers are just indicators. But rather s/he should have the ability to explain the meaning beyond these numbers for the information users. EDI

Analysis and thinking abilities for accounting students were seen as important. However, the teaching methods used do not consider equipping the students with logical thinking and analysis, as one educator stated:

Table 4-1 Themes and sub-themes that emerged from the interviews

The main themes	Required knowledge and skills	Issues in accounting education programmes	Suggestion for developing accounting education programmes
Sub-themes	<ul style="list-style-type: none"> - Generic skills. - Technical knowledge. - IT skills 	<ul style="list-style-type: none"> - Teaching and faculty member-related issues. - Student-related issues. - Curricula-related issues. - Educational technology-related issues. - Collaboration-related issues. - Other issues (political issue). 	<ul style="list-style-type: none"> - Involvement of students in outside classroom learning activities. - Collaboration between academia and accounting in practice. - Emphasising the research within AEPs. Sharing experiences from advanced foreign universities. - The availability of tools and facilities - Availability of training programmes. - Integration of accounting practical material. - Setting up good criteria for student enrolment

Here it could be said that the adopted teaching systems and methods are based on filling students and not given him or her ideas about logical thinking and analysis. ED2

Also, accounting graduates need to hold skills that lead to a better performance in the workplace. An educator went further and explained that in order for an accountant to work with others, s/he should have:

...communication skills and a good manner of dealing with others.... ED3

In the same regard, an educator mentioned other skills that are considered vital for students during their educational journey, and even after graduation. These skills are considered important for students during their study, for example, some experience with mathematical operations. He further explained that:

...In accountancy, there are some mathematical operations which necessitate that student should have the ability of critical thinking.... ED1

More generic skills were considered as being essential, For an educator, an accountant is required to have a sense of imagination, speaking, writing and presentation abilities to explain to different users, including the decision maker. He further stated:

...This requires the ability of imagination, speaking, and writing. e.g., if the accountant is asked to prepare a study related to an investment decision, then s/he will be asked to present a presentation for example in front of lots people including businessmen, directors, executives and employees.... ED1

However, most of the interviewees believed that accounting students are not exhibiting a satisfactory level of these skills. An educator criticised the absence of innovation and critical analysis activities in AEPs, and stated that:

...But we find that the scope is open for those students within universities in other countries to be innovated and.....have the ability of criticism... whereas in ours, students are not encouraged to do so.... ED4

In addition, another educator supported this view and added:

...Yes, there are other skills such as deep thinking, critical thinking in terms of positive point views and not negative point views. There is a lack of positive criticism which highlights the idea and the areas in the addressed topic. Such a way of thinking is not considered in the taught subjects whether new or old ones... ED1

- **Technical knowledge**

Several technical knowledge attributes were highlighted by interviewees as important attributes that accounting students should have in order to achieve better performance in their future career. Both educators and professionals indicated a number of topics that come under the financial accounting subject. For example, an educator indicated the importance of the accounting entry as one of the fundamental materials of this subject, and he expressed that:

...The accounting entry is the basis of the accounting work, whether for the profession or in accounting practice. This is required to be highly focused on accounting education... ED1

Further, as it was explained by another educator

...At the present, we find in the accounting system that the accounting entry is the basis, regardless of the criteria for registration type whether manually or electronically..... Thus, student should have a better background of this topic..... ED4

A professional stated that when some companies ask for service from accounting offices:

..... They [those companies] would like to know their profit and or loss... PRF1

Moreover, this highlights the importance of the knowledge of financial statements preparation for accounting graduates. In contrast, the interviewees believed that students' level of this knowledge is comparatively lower than what it is expected from them. This was expressed by one of the educators, who said:

A few of the accounting graduates, 1% or 2%, are able to prepare financial statements starting from accounting entry... that is not acceptable from University accounting graduates. ED3

Professionals indicated that auditing should be considered highly in AEPs. This linked to the nature of the auditing work in the public sector in Libya, as the professional stated:

.... Audit Bureau is the institution that is responsible for reviewing the public companies and organisations, in addition to private companies, which the state has a share of ≥ 50 % in them.... PRF2

An awareness of ethical issues is expressed as an important topic for accounting work. An awareness of cheating and crimes, and how an accountant may face and deal with them, is given as an example of the importance of an awareness of ethical issues, as explained by a professional:

...When the accounting employee starts work, there are situations that s/he should be aware of [relating to] cheating and fraud issues when dealing with customers. Thus, an awareness of the ethical issue is one of the most important topics in accounting and auditing... PRF2

Although awareness of ethical issues was recognised as being essential, interviewees believed it is not treated in a sufficient way in accounting curricula. An educator explained that:

.....In regards to the accounting curricula in Libyan universities, it could be said they are outdated and not taking into account modern issues, such as ethical responsibility.... ED3

An awareness of ethical issues is linked to the work of the Audit Bureau. For example, one of the auditing tasks is preparing audit reports, which requires the auditor to organise such reports in an independent and honest way. In contrast, one professional explained that materials relating to the code of ethics are important and stated:

Ethical issues are very important in relation to the work of the Audit Bureau, especially when the question is what is the effect of the ethical issues not only on the employee, but on the external auditor? As s/he should have ethical

considerations when preparing reports. For example, in the report, the auditor should be independent and provide their report in an honest way..... PRF2

In contrast, the professional explained that materials relating to the code of ethics are not effectively included in the taught curricula, stating:

...In the last semester of undergraduate programmes, students are taught materials about the code of ethics within the auditing subject in relation to the external auditor work. According to these materials, the auditor should be impartial and independent. However, such materials are considered simple and not sufficient. PRF2

The weak consideration that is given to the ethical issues topic in accounting courses was criticised by one professional, who mentioned that:

There is nothing about ethics more than what is being taught in Idress Alshtiyi's book (The auditing) about professional ethics standards, there is nothing else. PRF1

Management accounting and cost accounting were considered important topics, but interviewees were not satisfied with the included materials that relate to these topics in accounting education. A professional stressed that:

I know that some of the methods of costing is included within management accounting in accounting curricula at the university. But, more of these methods should be added to the curricula in an intensive way. This because such a subject represents the practical reality of accounting requirements in the Libyan context. PRF2

Explaining the nature of accounting in the Libyan business environment, a professional stressed the needs of many industrial companies for knowledge in managerial accounting and cost accounting. However, he expressed that there are outdated taught management accounting curricula and traditional teaching methods in the Libyan universities, saying that:

There are fixed curricula, such as the Principles book, authored by three Libyan authors in 1990, and each lecturer prepares their own curricula based on this book, which is considered outdated. Further, the teaching methods are also outdated, in particular, in management accounting and cost accounting.... PRF1

The significance of quantitative methods was emphasised as a necessary knowledge attribute for accounting careers, but most of the interviewees reported an absence of teaching of these topics in accounting courses. An educator stated that:

The accountant needs to know how to use quantitative methods in accounting as it is considered as very important.....as accounting is not just [accounting] entries,....., graduate in the future needs to use for example statistical methods such as regression, correlation, and time series.... ED3

In the same respect, most of the interviewees reported an absence of teaching of these topics in accounting courses. An educator stated that:

...Such a topic [using of quantitative methods in accounting] is not included in curricula in accounting departments at Libyan universities.... ED3

- **IT skills**

Several areas surrounding IT skills were emphasised by interviewees as important competencies for accountants. These skills are considered essential for accounting to meet the requirements of work in the modern workplace. One professional thought that no appropriate focus is given to IT skills in AEPs. The professional believed that:

Although supermarkets, shops and companies in Libya have started using an electronic accounting system, accounting education programmes in Libya have not considered these issues in their curricula yet.... PRF1

An employee described the gap that existed relating to the electronic aspect of accounting and how graduates suffer due to the fact that they were taught in a traditional way. In

contrast, the use of electronic accounting systems is considered one of the basic requirements in the workplace. He stated that:

The teaching of electronic accounting systems does not exist in our accounting programmes. However, this is considered within the courses that should be added to the programmes..... This could be seen as problematic as students are taught all exercises and transactions manually and when they begin their work they find that accounting work is on the electronic system. EMPE1

One professional valued IT skills for accounting work in LAB. More specifically, two educators and a professional expressed the importance of Excel, as software that is used by many companies and organisations in accounting practice. For example, according to one professional, the accountant who is equipped with Excel software will perform auditing work in a quick and easier way. He expressed his opinion this way:

..In my opinion, one of the most important of these skills for accounting graduates is technological skill, so when the student completes their studies s/he should be aware of technology used (e.g. Excel software makes the process of accounting operations quick and easier)... PRF2

4.2.2 Issues and challenges in accounting education at Libyan universities

The low level of the required knowledge and skills of accounting students and employees at entry-level was linked to the other emerged theme of barriers and issues. These barriers were highlighted in relation to several areas, as shown in Table 4.1. The theme of issues is incorporated in the following sub-themes: teaching and faculty member-related issues, student-related issues, curricula-related issues, educational technology-related issues, collaboration-related issues, and other issues (political issues). These issues are discussed as follows.

- **Teaching and faculty member-related issues**

This sub-theme deals with issues that influence teaching and faculty members. It includes the training of faculty members, the use of an incentive system, and assessment methods. Educators stressed that no training courses were offered for them to upgrade their teaching methods (e.g. lecture preparation, and explanation and assessment methods). An educator expressed that, although there are development centres in some universities, no training tasks were carried out to upgrade faculty members' abilities, and he further explained that:

...Training for faculty members does not exist, even when we established Development Abilities Centre for faculty members, it has not done any task in this regard... ED7

In this respect, the characteristics of the lecturers were considered one of the barriers for conducting training courses. According to the educator, some of the lecturers believed that they are not in need of further training, since they already have a high degree (e.g. Master or PhD). An educator explained that:

Further, you found some lecturers do not agree to take training activities as they perceived that they hold a master or PhD degree and they believe that they do not need further training..... So, I think there are no training courses that have been conducted in our university, or on the other universities in the country to improve the lecturers' abilities. ED7

Another reason for the lack of training was a lack of funding that is allocated to structure training courses for those academics. Also, the lecturers' low wage level has led them to seek other jobs to help them make a living. Consequently, less effort is paid towards teaching activities. In this regard, an educator indicated that:

...faculty members are not receiving a good salary...Thus, in some cases, they seek for other income sources. ED3

- **Students related issues**

Several issues were highlighted by the interviewees in relation to the student who is perceived as the final product of AEPs. These issues included, for example, the students' readiness and the ineffective admission criteria in AEPs.

Regarding the students' readiness to study at universities, some educators and practitioners lamented the secondary school students' level. An educator expressed that:

The problem sometimes is that the students' level shown in secondary school certificates is fallacious. Further, the activities' grades that are given to the student in secondary schools are more than what they deserve. These grades are given just to allow them to pass the final exams of a secondary school degree .ED4

Another educator also agreed with his colleague's point of view, and attributed the noticed weak level of accounting students to the way they were taught and prepared in secondary school. One educator further believed that:

In my view, students' skills are generally weaker because of the failure in the secondary school education system. Some of the enrolled students in the university are already accustomed with indoctrination. ED1

The ineffective admission criteria in AEPs makes the matter worse, as low level students are allowed to enter these programmes. An educator explained:

There is no consideration for other criteria to accept students in accounting education programmes and there is no interview conducted with those who want to enrol in these programmes.... ED5

Another educator explained that the only condition the AEPs candidate needs to meet is holding a secondary school qualification, with 65% as a percentage of pass and he mentioned that:

... Now, the only condition is required to be met is that student must have at least 65% in their high school qualification. But, we are planning to add more conditions which are an oral interview and written exam that have to be conducted before the student can have a place at the University ED1

In addition, the educator strongly criticised the reliance of educators on the half-term, and criticised final exams as the only methods to assess students:

The adopted assessment method is effective in its time but after a period of time the student will lose all that information s/he obtained in their courses. Why has that happened? Because the student has not been taught in a right way as a lecturer does not convince students with the delivered information, rather lecturer tends to make students memorise that information. It could be said that assessment methods are not sufficient at all. ED3

Supporting the educator's criticism of the current assessment methods, a practitioner explained how the failure of these methods reflects the true performance level of the students. He stated:

..If we assume that your educational level is high and you do not pass your half-term or final exams you will be considered as the non-diligent student. These two exams are the only methods that used for assessment and they are considered ineffective.... EMPE1

- **Curricula-related issues**

In relation to what is taught in the AEPs, most of the interviewees believed that there are a number of issues that impact upon the curricula. These issues include the lack of libraries, the large number of students enrolled in AEPs, and the quality standards that are published by Quality Assurance Centre of Higher Education Institutions (QACHEI).

Lack of libraries, or poor libraries if they exist, was expressed by an educator as he explained:

There is a library for Bachelor students but the only available references in it are just books, these books are outdated, and the number of journals is very limited. Furthermore, there is no availability of computers and electronic devices for students to access the internet for research. This is considered a big problem in accounting education. ED2

Another significant issue is the large number of students enrolled in AEPs. This issue affected lecturers as well as students. As one of them explained:

Some faculty members' emphasis is that students should work on a case study and this work requires the lecturer to give more instructions to students. But, as the number of students is large, the lecturer can become frustrated at the end. Then, they assumed that if s/he carries out this task it may be difficult to complete. So, as a consequence, in most of the cases, the lecturer agrees that student can submit theoretical research instead of working on a case study which means that students miss the chance to learn several skills for the sake of a case study task... ED7

The quality standards that are published by QACHEI contain the curricula guide within the Libyan universities. In this respect, interviewees thought these standards do not help improve accounting courses, since no explanation is provided for teaching, assessment methods and procedures within the guidance that is included by these standards.

The guidance needs to be further developed as it does not include assessment and teaching methods description..... And this handbook is beneficial..... ED7

- **Educational technology-related issues**

The absence of using technology facilities in AEPs has affected the educational process. First, students missed the chance to learn IT skills that are needed in their future career. Second, both lecturers and students are not able to take advantages of the technology in facilitating both teaching and learning. An educator voiced his dissatisfaction with the unavailability of computer labs and the internet, and stated that:

In Libya, it is impossible for the university to assign computers to students, the computer is only for the work. There is no computer lab that students can use and it is the same situation with the internet. These are some of the reasons that could lead to such results (weak accounting graduates) ED2

In addition, the absence of university administration intention and support in some cases is considered a matter that limited improvement and change. For example, an educator believed that:

We find that paying more for technology is required since students are adaptable to using technology and that would provide more development in accounting education programmes. But, as the university's administration is considered classic [old fashioned] and they studied during the era of "chalk and blackboard", they still believe that the whole education process is only based on these two tools. ED4

- **Collaboration-related issues**

Under this sub-theme, the interviewees highlighted a number of issues that influence AEPs' development. These issues relate to communication and collaboration between academia and accounting in practice, weak accounting requirements in the Libyan context, and politically related issues. Most of the interviewees believed that there is no collaboration between the Libyan AEPs on the one hand and the accounting profession and accounting practice on the other. An educator stressed this disconnection by saying:

Since there is no relationship between the Libyan universities and organizations that can help in setting up a suitable curriculum, we have asked several times to borrow a small system similar to that is used in Libyan banks. Such a system could help in teaching and providing our students with some of the required skills in Libyan banks. Therefore, we are only trying to provide our students with the basic background of the accounting system without including any practical applications from the real workplace circumstances. ED1

In the same respect, most of the interviewees believed that the lack of collaboration contributes to the weak state of the current Libyan AEPs, in terms of qualifying students with the required skills. This issue was brought to light by a practitioner, who stressed that:

Focusing only on the theoretical aspect will not allow achieving the desired objectives of accounting education. Furthermore, such a focus will not help qualifying student in an appropriate way and as a result, there will not be a benefit from accounting graduates... EMER2

Some of the interviewees considered that the weak accounting requirements in the Libyan context may help explain the low quality of accounting education, and as a result explain the students' level. Within the Libyan business environment, an educator thought that accounting requirements are simple and in this regard he further stated:

We find that accounting requirements within the business environment in Libya are simple comparatively to what is being delivered to students. However, the quantity of accounting information that is provided to students in accounting education is considered much. ED4

The interviewees believed that professional accounting bodies in Libya are weak (particularly, the LUAA). Thus, no pressure from this institute is placed upon AEPs. An educator expressed his opinion in this regard and thought that there is not a clear role for LUAA, and further said:

Accounting is not active whether at the level of the profession or at the level of accountants. In fact, LUAA does not hold activities or scientific conferences, accountants do not issue a scientific journal, and they do not conduct development training courses... ED3

Another educator believed that there is a problem regarding the structure and the regulations of LAB. The interviewee further thought the public professional body does not give importance to AEPs as the main sources of qualifying the accountants in the country.

....It is assumed that LAB benefits from accounting education development, which will be reflected on the performance development of this body. But, this body has no attention to contribute to accounting education development. ED3

- **Other issues (political issue)**

Politically related issues were considered to affect AEPs. For example, neglecting education in general and accounting education in particular, has severely affected the students' level and prevents them from improving. As several interviewees pointed out, AEPs were not safe from the previous regime's intervention. This intervention led (in some cases) to confuse educators. A story from an accounting educator reflects how the regime went against the rules and allowed students with a low level at secondary school to be enrolled in the faculty of economics.

Once a secondary school student came to me while I was the head of the accounting department and his percentage [his grades] were lower than the required rate. I told him that you are not qualified to be enrolled in the faculty of economics. Here, he said, have you heard the leader Kaddafi's speech and what he suggested in this regard [the regime asked the universities to admit students even with a low grades rate]? ED2.

In the following section, suggestions that were made by interviewees to improve accounting education in Libyan universities are explained.

4.2.3 Suggestion for developing AEPs at Libyan universities

Several suggestions were made by the interviewees regarding possible improvements to AEPs. These suggestions included the involvement of students in outside-classroom learning activity, collaboration between academia and accounting in practice, emphasising research within AEPs, sharing experiences from advanced foreign universities, the availability of tools and facilities, focusing on training programmes, integrating accounting practical material, and setting up good criteria for students' enrolment (see Table 4.1).

Most of the interviewees agreed that learning activity outside the classroom is the best chance for students to improve their abilities. This activity is recognised as beneficial to ensure students obtain a real workplace picture and promote their skills to better serve the business community. Also, many interviewees believed that the establishment of a strong relationship between accounting education and accounting in practice would help to provide internship courses for accounting students. Giving an example of the kind of collaboration that can be achieved between the two sides, an educator stated that:

In some countries, the final year students are divided into groups and sent to accounting firms to work one day during the week, and by the end of the course, the student's attendance is confirmed. By doing this work, the student is not only obtaining experience but s/he will have practical experience and this is considered collaboration between the academic and professional sides, and we should have the same in our accounting education. ED2

To ensure that this collaboration can be done between two sides, interviewees identified the government as a key player that should arrange and establish such collaboration. For example, such collaboration can be organised at the ministerial level, as pointed out by one of the interviewees who further suggested that:

.....The higher authorities should make coordination between academics and professionals. In particular, this coordination should be made between the ministry of high education and the ministry of industry or economics, who is responsible for accountants who work in public institutes. This would allow universities to send some of the students to practice what they studied, even if it is only a one day in the week.... ED5

However, collaboration between the two sides, according to the interviewees, could be extended beyond students' training to include lecturers' traineeship. For example, contracts between a bank and a university could be signed to allow both sides to exchange experiences. Interviewees believed that this would help bridge the gap between the theory and practice in AEPs. A practitioner expressed his suggestion as follows:

Let's assume that some accounting lecturers have no experience of the practical aspect. Here, as a suggestion, the university can sign a contract with a bank, and companies and allow an accounting employee from these banks or companies teach a subject once a week. Further, this subject should be treated as a practical subject so (for example) the accounting cycle and the related process in accounting records can be explained. At least this can reduce the gap (between the theory and practice). ED3

Alternatively, given the complexity of procedures that may hinder adopting field training for accounting lecturers and students in Libyan education programmes, one interviewee suggested that providing computer laboratory to simulate the real practice of accounting would help lecturers to teach and provide their students with workplace environment experience.

In this regard the University should establish a computer laboratory for accounting students. For example, the Accounting Cycle can be explained [for the students] in the laboratory. ED6

Also, a practitioner suggested that conducting research should be made easier for students. In this regard, providing an appropriate research environment within the university is perceived as a fundamental component that would encourage students to conduct and engage in research activities. He added:

One of the most important factors in this respect is providing students with references. From my point view, students should not seek for the references while the university has the ability to make them available for them. EMPE2

In addition, practitioners and educators suggested that taking advantage of other elements and methods used in foreign universities would facilitate upgrading AEPs. An educator explained that we should take advantage of the Libyan lecturers who are educated abroad, to benefit from their experience in advanced foreign universities. He stressed that:

...In Libya, there are those who have English language skills and they have been educated abroad in British or American universities. This facilitates making contact with these universities, which in turn can help us to know how they are working. For example, many universities in these countries are self-sustaining for many years. This is a good experience that we should adopt in our universities. ED5

The idea of the adoption of IAESs in Libyan AEPs was suggested by some of the interviewees as a way that would help develop these programmes. A professional believed that the adoption of these standards is essential, stating that:

For me, the adoption of IAESs in Libya is necessary for the development of accounting education.... PRF1

Also, the tendency in the Libyan business environment is to adopt the IASs, as no Libyan Accounting Standards have been established as of yet. From an educator's view, the IASs are already included in AEPs. However, he suggested that when accounting lecturers teach their subjects, they should refer to the international accounting standard that deals with the specific point they explained in the lecture.

Some would like to classify both the international accounting standards and international auditing standards under the term international accounting subject. According to the quality programmes [that are mentioned in the quality handbook], this subject is compulsory. This subject can be included in the curricula in different ways... How? While lecturers teach they should link the topic they teach to the IASs that covers this topic. ED3

The availability of tools and facilities is another suggestion that was pointed out by interviewees for successful AEPs. These facilities should be provided for accounting educators, as well as students, to create a better education environment. The internet, libraries, and the subscription to journals are all suggestions that were mentioned by the interviewees to upgrade these programmes. An educator pointed out the facilities that should be available, and stated:

Good education tools are needed to ensure that the students grasp the delivered information. Access to the internet, libraries, and journals should be available for faculty members. For example, participation in journals will benefit students and faculty members alike... ED2

Also, the interviewees suggested accounting lecturers should be offered comprehensive training programmes that make them familiar with updated teaching methods and enhance their overall teaching abilities. An educator stressed that:

After they obtained their postgraduates degree, some of the academics have not been involved in any training courses. In such a situation, the state should offer training programmes for them in teaching or other relevant areas. In addition, new teaching methods in accounting education can be included. Furthermore, these programmes can contribute to faculty member improvement in regards to lecturing and assessment of the students.... ED6

Interviewees have pointed out some methods that can be employed to improve faculty members' capabilities. These methods include conducting seminars and sending accounting lecturers overseas for short term training courses. This in turn, according to the interviewees, would update their knowledge with new teaching approaches. In this regard, an educator explained that:

Further, seminars are required to improve accounting faculty members' abilities. Also, those faculty members can be sent abroad for a short time, one or two months to refresh their knowledge.... ED4

Regarding the kind of support that can be provided for educators to improve AEPs, one interviewee thought that the political willingness of the state leaders is perceived as important, since they could direct the necessary resources to implement such improvement. An educator stressed the key party that should participate in conducting the development, and said that:

The first party is the state, since if there is no political willingness and support from the state, efforts for development will not be succeed. So, there should be a political willingness and resources, and these two factors are essential to carry out changes on the ground. ED3

Additionally, according to the interviewees, updates and improvements were considered urgent for the accounting curricula in university accounting courses. These curricula contain the materials that are delivered to the student to enhance their capabilities. Interviewees suggested agreements with other universities, mentioned above, as a solution to improve the knowledge of lecturers. An educator expressed the importance for the development of the current taught curricula, and explained that:

With regards to curricula development, there are high standard universities and educational companies who work on curricula development. For example, in the UK, there are Kaplan Multinational enterprises and other companies and enterprises which we can make agreement with to develop our curricula as well as faculty members..... ED4

The idea of integrating practical accounting material in accounting curricula is suggested as a way for updating these curricula, enabling them to be aligned with the latest required competencies in the workplace. One of the interviewees clearly expressed this idea, and said:

There is a need for preparing modern accounting curricula that take into account the practical aspects a student needs after graduation..... ED3

Also, the quality of secondary school students was explained by the interviewees, as it needs to be considered when enrolling students in AEPs. Three examples were given by an interviewee as requirements that students should meet to be accepted in these programmes. The first one is that students should have a high mark in their secondary school qualification. The second condition is passig an oral interview. Finally, the candidate

should be assessed in two important required qualities relevant to most types of present day education – English and computer abilities. He further added:

...In order for secondary school students to be enrolled in accounting department, s/he should have a particular percentage (high grades). The second condition is that candidate should be interviewed or pass an oral exam before they can be accepted in accounting education programmes. Further conditions could be assessing the students in computer and English abilities, and their ethical attitudes. ED4

According to the key findings of this phase, accounting educators indicated the importance of generic skills, in addition to their technical knowledge and IT skills. In contrast, both professionals and practitioners emphasised the importance of technical knowledge and IT skills. Firstly, the indicated technical knowledge attributes include financial and management accountancy, an awareness of ethical issues, qualitative methods and taxation. Secondly, generic skills include communication, analysis and thinking abilities, working with others, speaking, writing and presentation, innovation, and deep and critical thinking and analysis. Thirdly, IT skills include an awareness of computer applications and accounting electronic systems, along with Excel software.

The interview findings reveal a number of the issues that affect accounting education programmes in Libyan universities. Five main areas were considered to have issues that hinder student development. These areas include teaching, students, educational technology, curricula, collaboration between accounting education and accounting profession, and other (political). To overcome these issues and improve accounting education programmes, the interviewees made several suggestions that they thought would be effective. These suggestions included improving faculty member abilities through training and participating in activities in accounting practice. In this regard, the government should assume a key role in offering such opportunities to faculty members as well as providing any required facilities, resources, and funding for the university whilst ensuring

control over the latter. In addition, curricula are in urgent need of update and educators need to integrate technology within these curricula. Further, the use of technology is envisaged with the AEPs curricula for both learners and lecturers. In addition, the interviewees recommended that stronger collaboration between accounting education programmes and other parties should be established. These parties include the local accounting practices and advanced foreign universities. Finally, consistency with IAESs was considered important for improving Libyan accounting education so as to be in line with international standards.

These findings were used to structure the questionnaire as explained in section 3.6.2. Thus, the questionnaire was built based on both existing questionnaires themes that emerged from the interview findings. The questionnaire mapping shows the reflection of these findings in the questionnaire structures: see Appendix F.

4.3 The findings of the questionnaire

In this section, the questionnaire findings are presented. These findings are classified into six subsections. The first presents general information about the respondents; the second section describes the normality test of the questionnaire and its main results. The third section discusses the importance of knowledge and skills as indicated by the three groups of stakeholders. The fourth section gives an overview of the result of Welch's ANOVA for the differences in stakeholders' perspectives regarding the importance of knowledge attributes and skills. The fifth section describes the findings of the importance-development gap as that between the importance and the development level as indicated by the three groups of stakeholders. The sixth section introduces the issues in Libyan accounting education-related findings.

4.3.1 General information about the respondents

The first part of the questionnaire was prepared to collect information about the participants. 262 valid questionnaires were collected, and the respondents were categorised into three groups; 53 responses from professionals, 95 responses from practitioners, and 109 responses from educators. In the current study the term professionals included accountants in LAB and private accountants (accounting offices) as they are considered the representatives of the profession in the country, whereas the term practitioners include those who work as financial managers, financial controllers and heads of financial departments, tax authority departments, the manufacturing sector, education sector, and banking and finance sectors. However, the following sections give some general information about the three groups of participants.

4.3.1.1 General information about professionals

It appears from Table 4.2 that the majority of the participants in this group were more than 30 years old; however, only 8.6 % of them were females. Interestingly, all of the females were between 30 and 39 years old. This may indicate a growing trend in women studying and working in accounting in Libya. It is clear from Table 4.2 that about three-quarters of professionals have a bachelor's degree, whereas about 22% hold a postgraduate degree. This can be further explained as based on the regulations of the now-dissolved Libyan Union of Accountants & Auditors (LUAA), the candidate should have a bachelor's degree and five years' experience to obtain membership in the association. With regards to the place of education, most of the participants were educated in Libya (87.5%).

Table 4-2: General information about professionals

Age & gender	20-29 Years	30-39 Years	40-49 Years	50-59 Years	≥ 60	Total	
Male	4	18	20	5	5	52	
Female	-	5	-	-	-	5	
Missing	-	1	-	-	-	1	
Total	4	24	20	5	5	58	
Educational level & the place of education	Intermediate diploma		Bachelor degree	Master degree	PhD	Missing	Total
Libya	2		41	8	-	-	51
Other Arabic country	-		1	2	1	1	5
UK	-		-	1	1	-	2
Total	2		42	11	2	1	58
Subject area	Accounting	Financial Studies	Other	Missing	Total		
Total	42	2	5	9	58		
Position & experience	≤ 5 year		6 -15 year	≥15 year		Total	
Accountant in LAB	4		14	13		31	
Accountants in accounting offices	1		3	7		11	
Auditor	2		-	5		7	
Others	1		4	4		9	
Total	8		21	29		58	
Participants' organ- isation: size & type	< 500	500-999	≥1000	Missing	Total		
LAB	19	3	2	23	47		
Accounting firm	11	-	-	-	11		
Total	30	3	2	23	58		

Furthermore, whether working in the Libyan Audit Bureau (LAB) or privately, they are not supported by the government in the sense of being sent abroad to be educated, as is the case with accounting lecturers at universities. This reflects the relatively low number of participants within this group holding a postgraduate degree.

The majority (72.41%) of respondents, as shown in Table 4.2, specialized in accounting, whilst the remainder hold non-accounting qualifications from different subject areas such as financial studies, management, and economics. This reflects the fact that priority is given to those who hold a degree in accounting in terms of professional work offers. However, those who hold non-accounting qualifications have generally graduated from the faculty of economics and may work in technical departments in LAB.

Also, from Table 4.2, it can be seen that about half of the participants within this group have work experience of more than 15 years. The participating professionals occupied different positions in their organisations, the majority (31) working as accountants in LAB. Further, heads of planning and controlling departments, and technical administration managers in LAB who participated in this study, were 53.44%. Only 11 responses were obtained from accountants in accounting offices. Again, this shows the weak situation of private accounting profession in Libya. However, It was noted that all professionals had more than five years' experience as, according to LUAA regulations, to have membership a candidate should have five years' accounting work experience if they hold a bachelor degree and three and two years if they hold a master's and PhD, respectively.

With regards to organisation size, Table 4.2 shows that about the third of the participating organisations within this group can be considered to be small organisations. This is perhaps not surprising because all accounting offices are with the category of less than 50, as apparent from the fact that the number of employees within these offices ranges between 1 and 10 people. This could be a result of the nature of the accounting profession in Libya, as the work performed by these offices is simple and limited in comparison to the work of accounting firms in developed countries.

In spite of the fact that participants from LAB mentioned that the number of employees within their organisations falls into the category of "above 500" employees, in several cases participants responded to this question by referring to the number of the employees in all LAB branches around the country. Others responded to the question by mentioning the number of the employees within their individual branches. It could be argued that the nature of the work of LAB in all its countrywide branches is the same since its main task is to review and control public organisations' and companies' accounts.

4.3.1.2 General information about practitioners

Cross-tabulation was performed to indicate age by sex (Table 4.3). It shows that most of the participants (80 or 84.2%) in this group were between 30 and 59 years old. Males constitute 85% of the participants. Interestingly, of the 95 accountants who participated in this group there were only ten females with an age of ≤ 59 years.

The number of females can be considered extremely low because there are fewer females working in the field of accounting within the organisation and companies than males. This is a result of the fact that females tend to work in other fields such as education and nursing (Abuhadra & Ajaali, 2014). Further, from a cultural perspective, women in Libya are required to spend more time with their families and children. It also indicated that (52; 54.73%) of the respondents have bachelor degree which is considered to be a high percentage, which may result from the indirect encouragement to continue education at university and obtain a bachelor's degree. This encouragement is reflected in the employment requirements within the majority of organisations and companies in Libya, whether private or public, as a potential candidate should at least have a university qualification to be employed. Most of the participants (91) in this group were educated in Libya. The subject area of the majority of the participating practitioners was accounting (60), whereas the remainder were specialists in different subjects including management, economics, and law. This is not surprising since the nature of the work within financial departments and management in the organisations and companies surveyed is the preparation of annual reports such as income statements and balance sheets. These procedures are considered to represent the core of accountancy work.

Table 4-3: General information about practitioners

Age & Gender	20 - 29 Years	30 - 39 Years	40 - 49 Years	50 - 59 Years	≥ 60	Missing	Total
Male	9	25	35	11	4	-	84
Female	1	3	3	3	-	-	10
Missing	-	-	-	-	-	1	1
Total	10	28	38	14	4	1	95
Educational Level & The place of education	High school level	Higher Diploma	Bachelor degree	Master degree	PhD	Other	Total
Libya	1	13	52	13	1	11	91
Other Arabic country	-	-	-	2	-	-	2
UK	-	-	-	1	1	-	2
Total	1	13	52	16	2	11	95
Subject area	Accounting	Management	law	Economics	Financial studies	Missing	Total
Total	60	6	7	3	3	16	95
The position & Experience	≤ 5 year	6 -15 year	≥15 year	Missing	Total		
Internal Auditor	11	12	8	-	31		
Financial Manager	6	1	6	-	13		
Head of the financial department	8	2	1	1	12		
Financial controller	1	3	5	-	9		
Accountant	3	5	1	-	9		
Treasurer	1	2	1	-	4		
Other	5	9	1	-	15		
Missing	1	1	-	-	2		
Total	36	35	23	1	95		

Therefore, the preferable candidates for these organisations in financial departments are those whose qualification are within accounting as a subject because they are at least studied more topics in accounting than their counterparts in economics and management subject. It may be noted from Table 4.3 that seven of the participants held a degree in law, which is because some of them may work as consultants whilst others have obtained accounting experience and subsequently became accountants. On the other hand, those who held management, economics and financial studies degrees are familiar with the majority of accounting terms and procedures as they have generally studied several accounting subjects such as financial accounting, intermediate accounting and management accounting.

Also, Table 4.3 shows that about 37.89% of the participants had experience of greater than 15 years. A third of the participants (31) are internal auditors, 25 of whom were involved in leadership duties as financial directors or heads of financial departments in their companies or organisations. In contrast, only four responses were collected from treasurers. In addition, 15 participants who were included under the 'other' category were a financial and management consultant, a director of a department in a bank, an accounts analyst and a head of payroll.

Table 4.4 indicates that the participants were from various companies and organisations. A large number of the participants were from Control of Financial Services (20%; 19) which provides a wide range of financial services to both the public and private sectors. More than two-thirds of the surveyed companies and organisations could be categorized as small companies.

However, a relatively small number of practitioner respondents represented by the range from 1 to 3 were from the financial department in the agricultural sector, water company, social security institute, and ministry of finance. Although the companies from the manufacturing sector that participated in this study are diverse in terms of their types of products (iron, cement, etc.), they are in need of different types of accounting, particularly cost accounting, management accounting and financial accounting. Furthermore, Table 4.4 indicates that the majority of the participants surveyed (96.9%) worked for state-owned organisations, which is not surprising as the public sector in Libya dominates business activities and is conventionally preferred to the private sector.

Table 4-4: Distribution of the participated practitioners in according to the organisation field, size and Ownership

The field of participants' organisations by size	≤ 500	500-999	≥ 1000	Missing	Total
Oil and Gas	1	-	4	3	8
Tax authority	6	1	-	1	8
Banking and finance sector	8	-	-	-	8
Tourism	5	-	-	-	5
Education sector	2	2	1	5	10
Manufacturing	2	-	3	1	6
Control of Financial Services	3	4	4	8	19
Telecommunication sector	1	1	1	1	4
The Centre of Social Studies	2	1	1	1	5
Agricultural Services	1	1	1	-	3
Other	2	5	2	2	11
Missing	5	1	-	2	8
Total	38	16	17	24	95
The size of participants' organisations by ownership	≤ 500	500-999	≥ 1000	Missing	Total
State-owned organisation	35	16	17	24	92
Private	2	-	-	-	2
Missing	1	-	-	-	1
Total	38	16	17	24	95

They are considered small in relation to the number of employees in each branch within each city, but when it comes to the number of employees in the entire organisation, this can be as high as more than 1000. For example, oil and gas companies, tax authorities, and control of financial services are considered to be big organisations since the total number of employees in each of these areas is over 1000 employees countrywide, and the nature of work in each branch is not significantly different from that in the company's other branches. The organisational size may influence the required knowledge and skills that accounting graduates should possess, and this was reflected in the participants' views.

From the demographics of the respondents reported above in sections 4.2.1.2 and 4.2.1.3, it is clear that the respondents are highly qualified and experienced in terms of how long they have been involved in accounting and auditing activities. Furthermore, it could be said

that the respondents in these two groups have significant experience and knowledge, as per their qualifications and their positions, which allows them to provide the relevant information about the requirements of accounting within the business environment in Libya. Therefore, the respondents from both groups can be considered representative samples from the target population in terms of achieving the objectives of the present study.

4.3.1.3 General information about educators

Table 4.5 summarizes the educator respondents' characteristics which include ages, gender, highest academic qualification, place of education, academic position and experience.

Table 4.5 indicates that 48 of the participants are aged between 40 and 49 years old. This was closely followed by the 30 to 39 age group at 42%, while only 7.33% were older than 50. Females constitute only 4.58% of the participants within this group. as discussed by Hofstede and Hofstede (2001) and Ahmed and Ryan (2011), there is a tendency for masculinity to be predominant over feminine values and attitudes in many developing countries. In contrast, in developed countries women share the majority of male values. Furthermore, the tendency towards masculinity in developing nations has led to a gap between males' and females' roles. Additionally, the nature of Libyan society is conservative, which explains, for instance, the low percentage of female lecturers at universities. However, this is, to some extent, indicative of the percentage of males and females in Libyan higher education institutes as the main factor contributing to the low response rate from women.

Table 4-5: General information about educators

Age and gender	20-29 Years	30-39 Years	40-49 Years	50-59 Years	60 and over	Total
Male	6	43	48	6	1	104
Female	-	3	1	1	-	5
Total	6	46	49	7	1	109
Position & Work experience	< 2 Years	2-5 years	6 – 10 years	11-15 years	≥ 15 Years	Total
Dean of the faculty	-	2	2	-	2	6
Head of Accounting Department	-	2	2	1	-	5
Lecturer	14	39	23	9	11	96
Missing	-	-	1	-	1	2
Total	14	43	28	10	14	109
Educational Level & The place of education	Master of philosophy	Master degree	PhD	Total		
Libya	1	48	-	49		
Other Arabic country	-	9	14	23		
UK	1	8	19	28		
USA	-	-	1	1		
Other	-	2	5	7		
Missing	1	-	-	1		
Total	3	67	39	109		

It appears from Table 4.5 that the vast majority of respondents held a master’s degree, with many (40%) also holding a PhD. Half of the educators (59) were educated abroad, divided between Arab countries (23) and the UK (28). Hence, it could be argued that these respondents hold high qualifications and have experience of better accounting education from such countries. Compared to the study by Kilani (1988), which was conducted within the Libyan context almost two decades ago in order to investigate the Libyan accounting profession including accounting education, significant changes have clearly taken place in the field of accounting education. Kilani (1988) stated that:

“Until 1981, students have been sent mostly to the United States and a few to the United Kingdom and other European countries, such as Italy and France” (p.218)

Many of those students were sent to study at the undergraduate level, as there was only one university in Libya that provided a bachelor's degree as the highest available degree in this field, which was the University of Benghazi. Although most of the educator participants in the current study held a postgraduate qualification, 44% of them were educated in Libya. This can be explained through the fact that, in the early 1980s, the need for accountants placed considerable pressure on the state to establish other institutions that provided accountancy programmes in addition to the University of Benghazi. Faculties of Economics were founded within other universities such as the University of Tripoli, the University of Aljabal Algharbi, Omar Al Mukhtar University, Sirte University, and Sebha University (Buzied, 1998). Later, some of these universities started providing master's programmes, to which the significant percentage of participants who hold this degree can be attributed. On the other hand, it is unsurprising that none of the educator participants held a degree of less than a postgraduate level education. This can be explained as the university requires that lecturer candidates must have at least a master of philosophy or a master's degree to be considered for employment.

Regarding their positions, the breakdown of the 109 responses collected is shown in Table 4.5. Most of the participants are accounting lecturers, though 10% occupy leadership positions such as the dean of the faculty of economics or the head of the accounting department.

The same table demonstrates that a significant number of the educator participants (85) have experience of ≤ 10 years, whereas the remaining respondents (24) had experience of more than 11 years. It is clear that, as a result of the spread of the accounting education in the country in the last two decades via the newly established universities, the number of accounting graduates has increased significantly. Many have chosen to complete a postgraduate education and thus gain the chance to be employed in the newly established universities and their branches. Further, according to the higher education policy

established in the mid-2000s, those newly employed lecturers have often been granted government scholarships to be educated abroad, whilst other new postgraduates took over their places. This explained the short- and medium-term experience that a large number of the educator participants indicated.

Further, the findings in Table 4.6 illustrated that lecturers who participated in the study were from all universities that provide accounting education programmes. The two most significant numbers of participating lecturers were from Omar Al Mukhtar University (24 or 22%) and Benghazi University (17 or 16%). The former has provided accounting education programmes for almost 30 years; the latter is the oldest university in the country to provide these programmes, for more than half a century. Both universities are located on the east of the country. Further, the highest response rates were from Al Zawiya University (10%) and Al Asmarya University (12%), which are both located in the west of the country and have provided accounting courses for more than 30 years. The remaining respondents, approximately one-third of the total, were from various universities around the country (see Table 4.6). It was noticed that lowest level of responses (1%) was from a university that has only recently been established, the University of Mohammed Bin Ali Al-Sanusi. In this regard, it could be said that a representative sample of all the regions of the country was collected in the present study.

Table 4-6: Distribution of the participated educators in according to the universities

No	The universities	Participating educators
1	Omar Al Mukhtar University	24
2	University of Benghazi	17
3	Alzawia University	11
4	Al Asmarya University	13
5	Almrgib University	8
6	Tobruk University	7
7	University of Tripoli	5
8	Misurata University	5
9	The University of Aljabal Algharbi	4
10	AL Zaytuna University	3
11	Sirte University	3
12	Sebha University	2
13	University of Mohammed Bin Ali Al-Sanusi	1
14	Libyan academy	2
-	Missing	4
Total		109

Based on the information reported in Table 4.5, it could be said that the majority of educator respondents are highly qualified, holding either master's degrees or PhDs. Moreover, a significant number of them were educated abroad. In addition, the participants in this group were generally experienced with regards to their work at universities. Thus, these respondents' characteristics indicated that they are a suitable group from which to gain accurate information and credible opinions about AEPs and the subject under investigation as internal stakeholders at Libyan universities. Section 4.3.2 reports the findings of the normality tests of the data collected.

4.3.2 The normality tests of the collected data

Regarding the issue of the normality of the data, there are a number of tests that can be applied. Kolmogorov-Smirnov and Shapiro-Wilk, and histogram shapes are amongst these tests. However, according to Hair, Black, Babin, Anderson, and Tatham (2006), the normality of the data can be determined by calculating kurtosis and skewness values. In

order for the data to be within the accepted normal distribution level, skewness and kurtosis ranges should be between (± 1.96) and (± 3) respectively.

In the present study, the data collected from all three groups (for the 133 items) was divided into 6 sub-sets (section B, C) and 2 sets (sections D, E) and input into SPSS. The normality test from the analysis tool in the software was used to compute the values of both indicators (skewness and kurtosis). The results were checked to determine whether or not the indicator values were within the accepted ranges mentioned above. According to these results per item, it could be said that the values of skewness and kurtosis were within the expected range, except three items that were outside the acceptable range of kurtosis, yet inside the acceptable range of skewness. However, a visual inspection of the histograms revealed that many of the investigated items displayed non-normal distribution. Furthermore, the Kolmogorov-Smirnov and the Shapiro-Wilk tests were applied to determine the normality of the distribution of the 133 items. The results of both tests revealed that all items show significant results ($p < 0.05$) for non-normal distribution of the data. Tests that are considered parametric (e.g. ANOVA and T-test) could not be used because they are designed to process data that are normally distributed. In such a case, another test (such as Welch's ANOVA test) was used, as it is suitable to test the differences in non-normal-distributed data.

The following sections present the findings of data collected from the questionnaire regarding five distinct areas: the importance of knowledge and skills for accountants in workplace; students' development level in generic skills, technical knowledge and IT skills; employees' development level in generic skills, technical knowledge and IT skills; issues that exist in accounting education at Libyan universities; and the suggestions that may help develop AEPs in Libya.

Regarding the criteria that were used to analysis the collected data, the percentage of the scores given by respondents were calculated and added to the analysis tables to allow for a

clearer vision of the analysed responses (e.g. important and very important, developed and highly developed, and agree and strongly agree).

4.3.3 The importance of knowledge and skills as indicated by the three groups of stakeholders

In this section, the stakeholders were asked to score each of the 38 knowledge and skills on a 5 point scale (ranging from 1= not important at all to 5= very important). Table 4.7 shows that most of individual knowledge attributes and skills were rated to be quite important, showing a mean score of over 3.

The most important topic among the 38 knowledge attributes and skills was financial accounting, ranked first by two groups (educators and practitioners) and second by the third group (professionals). However, regarding the perceptions of each group, it can be seen that they were different in considering these skills and knowledge for accounting graduates.

The importance of the attributes and skills was sorted in bands based on a descending order of the mean scores that were computed from the collected data. Thus, the first band includes the three knowledge attributes and skills that have the highest mean scores, and then the second band includes the three attributes and skills with the next highest mean scores. This classification facilitates conducting a comparison between the investigated skills. The following three sections present the stakeholders' perceptions regarding the importance of the surveyed knowledge and skills.

Table 4-7: Mean scores (SD) and Welch's ANOVA Results for the importance of knowledge attributes and skills as indicated by the three groups of stakeholders

No	Knowledge and skills	Educators N=109		Professionals N=58		Practitioners N=95		P-value		
		M (S D)	R	M (SD)	R	M (SD)	R	ED & PROF	ED & PRAC	PRO & PRAC
Generic skills										
1	Negotiation	3.75 (.84)	34	3.54 (1.07)	31	3.63 (1.18)	29	-	-	-
2	Leadership	4.05 (.77)	27	3.96 (.82)	20	4.15 (1.02)	10	-	-	-
3	Foreign languages (e.g., English)	4.07 (.97)	26	3.70 (.99)	25	3.50 (1.38)	30	-	.001	-
4	Oral communication	4.30 (.67)	14	3.67 (1.06)	26	3.74 (1.15)	27	.000	.000	-
5	Listening	4.29 (.75)	16	4.08 (.71)	10	3.93 (1.01)	22	-	.008	-
6	Reading with understanding	4.51 (.70)	5	4.32 (.86)	4	4.20 (.98)	7	-	.029	-
7	Written communication	4.22 (.91)	18	3.72 (1.08)	24	3.74 (1.15)	26	.009	.003	-
8	Critical thinking	4.05 (.62)	28	3.55 (1.06)	30	3.41 (1.23)	34	.012	.000	-
9	Analytical	4.55 (.86)	2	4.20 (.85)	6	4.10 (1.04)	12	.029	.001	-
10	Teamwork	4.47 (.68)	10	4.39 (.81)	3	4.34 (.89)	5	-	-	-
11	Creativity	4.14 (.75)	22	3.92 (.92)	21	3.96 (1.08)	21	-	-	-
12	Decision-making	4.29 (.77)	15	4.15 (.95)	8	4.36 (.84)	3	-	-	-
13	Financial resource management	4.18 (.77)	21	3.75 (1.03)	23	4.09 (1.14)	13	.021	-	-
14	Interpersonal	4.08 (.75)	25	4.13 (.73)	9	3.98 (.98)	19	-	-	-
15	Flexibility in business environment	4.04 (.71)	29	4.06 (.91)	13	4.11 (1.10)	11	-	-	-
Technical knowledge										
16	Financial accounting	4.61 (.59)	1	4.51 (.77)	2	4.54 (.82)	1	-	-	-
17	Management accounting	4.44 (.69)	11	4.06 (.81)	14	4.18 (.98)	8	.016	-	-
18	Human resources	3.88 (.84)	31	3.61 (.97)	28	3.82 (.95)	25	-	-	-
19	Retail trade	3.33 (.98)	38	2.91 (1.14)	38	3.06 (1.21)	37	-	-	-
20	Information systems	4.22 (.70)	17	3.76 (.99)	22	4.15 (1.02)	9	.006	-	.032

21	Economics	3.70 (.80)	35	3.38 (1.06)	33	3.68 (1.06)	28	-	-	-
22	Marketing	3.57 (.76)	37	3.21 (.95)	35	3.47 (1.26)	33	-	-	-
23	Global business	3.83 (.82)	32	2.96 (.99)	37	3.20 (1.33)	36	.000	.000	.000
24	Business strategies	3.82 (.86)	33	3.28 (1.03)	34	3.47 (1.16)	32	.004	.046	
25	Taxation	4.10 (.88)	24	4.07 (.99)	12	3.89 (1.20)	24	-	-	-
26	Auditing	4.52 (.60)	4	4.57 (.77)	1	4.45 (.84)	2	-	-	-
27	Using of quantitative methods in accounting	4.37 (.66)	12	4.03 (.84)	16	3.89 (1.06)	23	.047	.000	-
28	Accounting in public sector	4.21 (.80)	19	4.15 (1.08)	7	4.35 (.96)	4	-	-	-
29	Public administration	3.65 (.98)	36	3.66 (1.06)	27	3.98 (1.02)	18	-	-	-
30	Awareness of ethical issues in accounting and auditing	4.47 (.73)	9	4.31 (.98)	5	4.32 (1.00)	6	-	-	-
IT skills										
31	Electronic accounting systems (General ledger package)	4.47(.68)	8	4.08(1.04)	11	4.09(1.29)	14	-	.023	-
32	Spreadsheet package (e.g. Excel)	4.48 (.63)	6	4.00 (1.07)	18	3.96 (1.23)	20	.008	.001	-
33	Presentation software (e.g. PowerPoint)	4.11 (.81)	23	3.60 (1.21)	29	3.34 (1.31)	35	.017	.000	-
34	Word-processing package	4.48 (.67)	7	3.96 (1.10)	19	4.03 (1.11)	17	.003	.003	-
35	Communication software – e.g. Outlook mail program	4.19 (.79)	20	3.41 (1.33)	32	3.50 (1.23)	31	.000	.000	-
36	Electronic commerce	3.88 (.93)	30	3.05 (1.15)	36	3.03 (1.40)	38	.000	.000	-
37	World wide web	4.53 (.66)	3	4.03 (.97)	17	4.04 (1.14)	16	.004	.001	-
38	Windows software	4.34 (.82)	13	4.06 (1.00)	15	4.05 (1.14)	15	-	-	-

ED = Educator, PROF = Professional, PRAC = Practitioner

4.3.3.1 The importance of knowledge and skills as indicated by professionals

Table 4.7 shows that professionals highly valued auditing (4.57), “financial accounting” (4.51), and “teamwork” (4.39) and ranked them first, second and third respectively. They appear to have a tendency that is dominated by the nature of the accounting profession requirements.

An analysis of the mean scores reveals that professionals ranked reading with understanding (4.32), awareness of ethical issues in accounting and auditing (4.31) and analytical skill (4.20) as the second three most significant skills. Furthermore, professionals placed a relatively high importance on generic skills and technical knowledge, since in their first band they ranked “auditing”, “financial accounting” and in the second band they gave more importance to generic skills, as shown in Table 4.7.

Furthermore, the most important IT skills for the professionals were placed in the eleventh and the thirteenth positions on the skills priorities list, electronic accounting systems (General ledger package) (4.08) and Windows software (4.06). However, the three competencies that fell to the bottom of the list were electronic commerce (3.05), global business (2.96), and retail trade (2.96).

4.3.3.2 The importance of knowledge and skills as indicated by practitioners

From Table 4.7, it can be seen that the ranking of the skills and knowledge by practitioners was not that different from their counterparts (professionals), since both of them represent accounting in practice. The first three knowledge and skills were financial accounting (4.54), auditing (4.45), and decision-making (4.36). So, both financial accounting and auditing were identified in the first and second (and vice versa) by practitioners and professionals. This indicates that both knowledge attributes are important for both groups, reflecting the nature of their work. The following three ranked capabilities were “teamwork” (4.34), “awareness of ethical issues in accounting and auditing” (4.32), and

“accounting in public sector” (4.15). This could be due to the requirements of their work with the business environment, which reflects the characteristic of the Libyan economy - a developing country. This environment is highly dominated by public sector activities over private enterprises. So, accounting graduates need to possess more knowledge in relation to accounting in public organisations.

Practitioners reported the lowest mean scores for the same three competencies, which were ranked at the end of the list by their counterparts (professionals). These three competencies are electronic commerce (3.03), retail trade (3.06), and global business (3.20).

4.3.3.3 The importance of knowledge and skills as indicated by educators

From the views of the accounting educators, the top three skills (first band) were financial accounting (4.61), analytical (4.55), and World Wide Web (4.53). The second band was highly valued by educators, and included auditing (4.52), reading with understanding (4.51), and spreadsheet package (e.g. Excel) (4.48), occupying the fourth, fifth and sixth positions respectively. Auditing being perceived as high may be because both in accounting profession activities and in accounting in practice use, this functions regularly to review public and private organisations and companies. The two bands of the preferable knowledge and skills were various and classified in this study as evidence for the importance of the three types of competencies from the educators’ viewpoint. The four final knowledge attributes and skills that are ranked at the end of the important skills list are retail trade, public administration, marketing and economics in descending order, with a mean ranging between 3.33 and 3.65.

4.3.4 The result of Welch’s ANOVA for the differences in stakeholders’ perspectives regarding the importance of knowledge attributes and skills

Since the results of the normality tests reveal that the collected data is not normally distributed, a particular type of ANOVA (Welch ANOVA) software was used to establish

whether or not there are significant differences between educators, professionals, and practitioners regarding the knowledge attributes and skills that are considered important for accounting graduates in the workplace. The statistical significance level was set ($P < 0.05$, $P < 0.01$) as shown in Table 4.7. There were significant differences between knowledge attributes and skills mean scores, based on the perceptions of the three mentioned groups. Therefore, one can see the values of Welch's ANOVA for each of the 38 investigated knowledge and skills. 18 topics were found to show no statistically significant differences. This indicates that the stakeholders who participated in this study share similar views about these competencies. In contrast, the other 20 knowledge attributes and skills were reported with significant differences, including 8 skills from generic skills, 5 within technical knowledge and almost all the IT skills (7), which means that the three groups of participants tended to have different views in relation to the importance of these knowledge attributes and skills. However, the result of Welch's ANOVA test did not show which specific groups differed, and in order to do so, post-hoc tests were computed to produce multiple comparisons between the three groups of stakeholders.

4.3.4.1 The differences in stakeholders' perspectives regarding the importance of generic skills

With respect to generic skills, Table 4.7 shows that there are significant differences in foreign language mean scores [$P = .001$]. However, these differences were only found between educators and practitioners. Similarly, regarding oral communication skills, the result yielded significant differences in mean scores [$p < .01$, $p < .05$]. These differences were found to be significant between the three groups of stakeholders; between educators and professionals [$P = .000$] with the same value for the differences between educators and practitioners. Regarding the "listening" and "reading with understanding" skills, significant differences were found between educators and practitioners with P- value [.008

and .029] respectively. The difference in the mean of the importance of written communication was found between educators and professionals [$P = .009$] and between educators and practitioners [$P = .003$]. Furthermore, the result of the other three generic skills revealed significant differences in mean scores; these skills were critical thinking, analytical skills and financial resource management. Differences were found between the three groups of participants (namely educators and professionals [$P = .012$] and educators and practitioners [$P = .000$]) in critical thinking. In respect to analytical skills, the differences were between educators and professionals [$P = .029$] and between educators and practitioners [$P = .001$]. For financial resource management, the only differences were found between educators and professionals [$P = .021$]. This will be discussed in Chapter 5.

4.3.4.2 The differences in stakeholders' perspectives regarding the importance of technical knowledge

Regarding technical knowledge, the results show that the three groups of participants were significantly different regarding the 5 topics, which are management accounting (between educators and professionals [$P = .016$]), information systems (between educators and professionals [$P = .006$]) and between practitioners and professionals [$P = .032$], global business (between educators and professionals, between educators and practitioners, and practitioners and professionals with the same value of $P = .000$). With respect to business strategies, and the use of quantitative methods in accounting, significant differences were found between educators and professionals and educators and practitioners with P -value [$.004$, and $.046$] for the first topic and [$.047$ and $.000$] for the second topic.

4.3.4.3 The differences in stakeholders' perspectives regarding the importance of IT skills

Regarding the importance of IT skills, from Table 4.7 it can be seen that there are significant differences in the mean scores between the groups of participants, except one

topic - Windows software. Significant differences were only found between educators and practitioners in regards to electronic accounting systems skills [P=.023]. The results indicate that significant differences were found between educators and professionals, and between educators and practitioners, with regards to spreadsheet packages [P=.008 and P=.001], presentation software [P=.017, P=.000], word-processing package [P= .003 for both], communication software [P= .000 for both different groups], electronic commerce [P = .000 for both different groups], and the world wide web [P=.004 and P=.001].

4.3.5 The importance-development gap between the importance and the development level as indicated by the three groups of surveyed stakeholders

In order to evaluate the ‘importance-development gap’ between the importance and the students’ or employees’ development level of the 38 knowledge attributes and skills, the first task was to calculate the mean for both levels. The percentage of “important” and “highly important” from the importance level and the percentage of “developed” and “highly developed” were computed and added to the table to give a clear vision of the respondents’ opinions and how these competencies are perceived by them in relation to each specific item. Moreover, the expectation mismatch (the difference between the importance and the development level) was computed to see how the respondents perceived the importance of knowledge and skills, as well as the development levels of those students or employees (see Tables 4.8, 4.9, and 4.10). In the following sections, comparisons between the two levels within each of the three groups are made.

4.3.5.1 The importance-development gap as indicated by professionals

Table 4.8 shows that professionals gave percentage range of the importance level between 33% for global business and 91% for financial accounting and teamwork. With regards to the development level, respondents of this group gave retail trade the lowest level of development (12%) and the highest level for both reading with understanding skill, and

auditing knowledge attributes (55%). The most important competencies were financial accounting and teamwork (91%), auditing and analytical (both 88%), reading with understanding (86%), and interpersonal (83%). This was followed by three competencies, which are awareness of ethical issues in accounting and auditing, decision-making, and listening.

Table 4-8: Mean scores, percentage of importance and development level as perceived by professionals, and the expectation mismatch scores.

Knowledge and skills		Importance	Level of development	Importance-development gap score
		Mean & (%) of important and highly important)	Mean & (%) of developed and highly developed)	
Generic skills				
1	Negotiation	3.54 (50%)	3 (33%)	0.54
2	Leadership	3.96 (67%)	3.05 (38%)	0.91
3	Foreign languages (e.g., English)	3.70 (66%)	2.51(19%)	1.55
4	Oral communication	3.67 (64%)	3.175 (41%)	0.49
5	Listening	4.08(81%)	3.41(45%)	0.67
6	Reading with understanding	4.32 (86%)	3.47(55%)	0.85
7	Written communication	3.72 (62%)	3.35 (50%)	0.37
8	Critical thinking	3.55 (57%)	3.03 (40%)	0.52
9	Analytical	4.20 (88%)	3.175 (48%)	1.02
10	Teamwork	4.39 (91%)	3.43 (50%)	0.96
11	Creativity	3.92 (64%)	3.09(40%)	0.83
12	Decision-making	4.15 (81%)	3.22(40%)	0.93
13	Financial resource management	3.75 (67%)	3 (34%)	0.75
14	Interpersonal	4.13 (83%)	3.24 (40%)	0.89
15	Flexibility in business environment	4.06 (78%)	3.28 (41%)	0.78
Technical knowledge				
16	Financial accounting	4.51 (91%)	3.62 (45%)	0.89
17	Management accounting	4.06 (78%)	3.10 (36%)	0.96
18	Human resources	3.61 (53%)	3 (29%)	0.61
19	Retail trade	2.91 (34%)	2.27 (12%)	0.64
20	Information systems	3.76 (60%)	2.82 (26%)	0.94
21	Economics	3.38 (47%)	2.64 (21%)	0.74
22	Marketing	3.21 (45%)	2.33 (17%)	0.88
23	Global business	2.96 (33%)	2.30 (14%)	0.66

24	Business strategies	3.28 (45%)	2.48 (21%)	0.80
25	Taxation	4.07 (78%)	3.25 (45%)	0.82
26	Auditing	4.57 (88%)	3.57 (55%)	1.00
27	Using of quantitative methods in accounting	4.03 (72%)	3 (34%)	1.03
28	Accounting in public sector	4.15 (79%)	3.43 (52%)	0.72
29	Public administration	3.66 (59%)	2.83 (19%)	0.83
30	Awareness of ethical issues in accounting and auditing	4.31(81%)	3.36 (50%)	0.95
IT skills				
31	Electronic accounting systems (General ledger package)	4.08 (79%)	3.07 (40%)	1.01
32	Spread sheet package (e.g. Excel)	4.00 (74%)	3 (31%)	1.00
33	Presentation software (e.g. PowerPoint)	3.60 (55%)	2.71 (24%)	0.89
34	Word-processing package	3.96 (66%)	3.39 (53%)	0.57
35	Communication software – e.g. Outlook mail program	3.41 (52%)	2.51 (22%)	0.90
36	Electronic commerce	3.05 (38%)	2.25 (14%)	0.80
37	World wide web	4.03 (72%)	3.26 (41%)	0.77
38	Windows software	4.06 (78%)	3.23 (41%)	0.83

As can be seen from Table 4.8, only 40% of the surveyed professionals believed that accounting graduates were developed and highly developed in decision-making and interpersonal skills. Regarding financial accounting and listening, 45% of respondents indicated that the graduates were developed and highly developed. 48%, 50%, and 50% were given for analytical, teamwork and awareness of ethical issues in accounting and auditing respectively. Furthermore, 55% of respondents in this group gave developed or highly developed for accounting graduates in auditing, and reading with understanding. Regarding the importance-development gap, as shown in Table, the width of the importance-development gap for the professionals in relation to the two levels (importance and development) were indicated in the following topics: foreign languages (1.55), using of quantitative methods in accounting (1.03), and analytical (1.02).

4.3.5.2 The importance-development gap as indicated by practitioners

As shown in Table 4.9, although surveyed practitioners shared the view of both educators and professionals regarding the importance of financial accounting, they demonstrated a lower percentage of important and highly important that the two groups gave (85%). Furthermore, the second topic given a high proportion was auditing, with the same percentage that was given to the first topic. The following competencies were decision-making (82%), word-processing package (81%), reading with understanding (81%), and teamwork (81%). The lowest percentage of important and highly important was given to retail trade topic (36%). On the contrary, taking into account the high percentage surveyed practitioners gave to the importance of particular topics, they believed that these topics were not developed effectively in accounting graduates.

From Table 4.9, only 48% and 46% of practitioners indicated that graduates were developed or highly developed in financial accounting and auditing respectively. Furthermore, 42% of respondents of this group gave accounting graduates' level developed and highly developed in word-processing packages, 44% for reading with understanding, and 46% for teamwork. As can be seen from the same Table, a lower percentage of the surveyed practitioners believed there are a number of topics that were developed and highly developed, although the importance level given to these topics was not that high (ranged between 36% and 47%), when compared to the most important knowledge attributes and skills. These competencies include electronic commerce (14%), global business (19%), business strategies (19%), and critical thinking (23%). From the differences between the mean scores for both fields (importance level and development level), it can be said that highest expectation gaps as perceived by practitioners were decision-making (1.57), foreign languages (1.29), leadership (1.25), and information systems (1.24).

Table 4-9: Mean scores, percentage of importance and development level as perceived by practitioners, and the expectation mismatch scores.

Knowledge and skills		Importance	Level of development	Importance-development gap score
		Mean & (%) of important and highly important)	Mean & (%) of developed and highly developed)	
Generic skills				
1	Negotiation	3.63 (59%)	2.75 (20%)	0.88
2	Leadership	4.15 (75%)	2.90 (29%)	1.25
3	Foreign languages (e.g., English)	3.50 (53%)	2.21(15%)	1.29
4	Oral communication	3.74 (62%)	3.01 (26%)	0.73
5	Listening	3.93 (65%)	3.05 (33%)	0.88
6	Reading with understanding	4.20 (81%)	3.30 (44%)	0.90
7	Written communication	3.74 (69%)	3.09 (38%)	0.65
8	Critical thinking	3.41(45%)	2.75 (23%)	0.66
9	Analytical	4.10 (76%)	2.75 (24%)	1.35
10	Teamwork	4.34 (81%)	3.32 (46%)	1.02
11	Creativity	3.96 (74%)	2.60 (24%)	1.36
12	Decision-making	4.36 (82%)	2.79 (28%)	1.57
13	Financial resource management	4.09 (72%)	2.91 (27%)	1.18
14	Interpersonal	3.98 (73%)	3.04 (33%)	0.94
15	Flexibility in business environment	4.11 (77%)	3.13 (32%)	0.98
Technical knowledge				
16	Financial accounting	4.54 (85%)	3.44 (48%)	1.10
17	Management accounting	4.18 (77%)	3.11 (41%)	1.07
18	Human resources	3.82 (60%)	2.83 (25%)	0.99
19	Retail trade	3.06 (36%)	2.5 (24%)	0.56
20	Information systems	4.15 (73%)	2.91 (33%)	1.24
21	Economics	3.68 (55%)	2.65 (22%)	1.03
22	Marketing	3.47 (55%)	2.36 (16%)	1.11
23	Global business	3.20 (44%)	2.26 (19%)	0.94
24	Business strategies	3.47 (47%)	2.39 (19%)	1.08
25	Taxation	3.89 (62%)	3.07 (37%)	0.82
26	Auditing	4.45 (85%)	3.46 (46%)	0.99
27	Using of quantitative methods in accounting	3.89 (67%)	2.83 (31%)	1.06
28	Accounting in public sector	4.35 (79%)	3.21 (40%)	1.14
29	Public administration	3.98 (66%)	2.83 (26%)	1.15
30	Awareness of ethical issues in accounting and auditing	4.32 (79%)	3.25 (41%)	1.07
IT skills				

31	Electronic accounting systems (General ledger package)	4.09 (74%)	2.98 (31%)	1.11
32	Spreadsheet package (e.g. Excel)	3.96 (71%)	3.06 (36%)	0.90
33	Presentation software (e.g. PowerPoint)	3.34 (48%)	2.59 (20%)	0.75
34	Word-processing package	4.03 (81%)	3.35 (42%)	0.68
35	Communication software – e.g. Outlook mail program	3.50 (56%)	2.80 (32%)	0.70
36	Electronic commerce	3.03 (40%)	2.13 (14%)	0.90
37	World wide web	4.04 (80%)	3.21 (43%)	0.83
38	Windows software	4.05 (77%)	3.31 (42%)	0.74

4.3.5.3 The importance-development gap as indicated by educators

For the importance column in Table 4.10, one can see that the percentage of important and highly important score on knowledge and skills items ranges from 47% (retail trade) to 95% (financial accounting). In contrast, for the development level of the knowledge and skills students exhibited, the developed and highly developed percentage score ranges from 8% (foreign languages) to 55% (financial accounting).

Representing a skill set that is perceived as important, educators reported that students show a low level of development. These knowledge and skills include electronic accounting systems [(93%) (17%), 2.22], spreadsheet packages [(93%) (19%) 2.06], and foreign languages [(77%) (8%) 2.13](1).

(1) They were reported with the importance percentage, the level of development percentage, and the importance-development gap score for both fields for each respectively.

Table 4-10: Mean scores, percentage of importance and development level as perceived by educators, and the expectation mismatch scores.

Knowledge and skills		Importance	Level of development	Importance-development gap score
		Mean & (%) of important and highly important)	Mean & (%) of developed and highly developed)	
Generic skills				
1	Negotiation	3.75 (61%)	2.68 (18%)	1.07
2	Leadership	4.05 (81%)	2.66 (17%)	1.39
3	Foreign languages (e.g., English)	4.07 (77%)	1.93 (8%)	2.14
4	Oral communication	4.30 (89%)	3.09 (35%)	1.21
5	Listening	4.29 (87%)	3.36 (42%)	0.93
6	Reading with understanding	4.51 (91%)	3.37 (42%)	1.14
7	Written communication	4.22 (84%)	3.22 (39%)	1.00
8	Critical thinking	4.05 (78%)	2.75(26%)	1.30
9	Analytical	4.55 (94%)	3.03 (35%)	1.52
10	Teamwork	4.47 (94%)	3.10 (41%)	1.37
11	Creativity	4.14 (78%)	2.49 (18%)	1.65
12	Decision-making	4.29 (84%)	2.80 (28%)	1.49
13	Financial resource management	4.18 (83%)	2.62 (17%)	1.56
14	Interpersonal	4.08 (79%)	3.01 (34%)	1.07
15	Flexibility in business environment	4.04 (81%)	2.68 (28%)	1.36
Technical knowledge				
16	Financial accounting	4.61 (95%)	3.58 (55%)	1.03
17	Management accounting	4.44 (91%)	3.40 (49%)	1.04
18	Human resources	3.88 (71%)	2.87 (24%)	1.01
19	Retail trade	3.33 (47%)	2.63 (21%)	0.70
20	Information systems	4.22 (86%)	2.90 (28%)	1.32
21	Economics	3.70 (61%)	2.96 (26%)	0.74
22	Marketing	3.57 (56%)	2.79 (24%)	0.78
23	Global business	3.83 (72%)	2.49 (18%)	1.34
24	Business strategies	3.82 (71%)	2.48 (17%)	1.34
25	Taxation	4.10 (80%)	3.30 (40%)	0.80
26	Auditing	4.52 (92%)	3.40 (44%)	1.12
27	Using of quantitative methods in accounting	4.37 (90%)	2.877 (27%)	1.50
28	Accounting in public sector	4.21 (86%)	3.11 (35%)	1.10
29	Public administration	3.65 (60%)	2.81 (24%)	0.84
30	Awareness of ethical issues in accounting and auditing	4.47 (90%)	3.06 (32%)	1.41

IT skills				
31	Electronic accounting systems (General ledger package)	4.47 (93%)	2.25 (17%)	2.22
32	Spreadsheet package (e.g. Excel)	4.48 (93%)	2.416 (19%)	2.06
33	Presentation software (e.g. PowerPoint)	4.11 (81%)	2.416 (21%)	1.69
34	Word-processing package	4.48 (91%)	2.888(28%)	1.59
35	Communication software – e.g. Outlook mail program	4.19 (80%)	2.39 (22%)	1.80
36	Electronic commerce	3.88 (67%)	2.05 (14%)	1.83
37	World wide web	4.53 (87%)	2.886 (31%)	1.64
38	Windows software	4.34 (85%)	2.90 (28%)	1.44

Based on these indicators, educators believe that the two IT skills and the one generic skill were important for accounting graduates to possess. However, such importance was not given sufficient care in the accounting curricula in particular, and accounting education programmes in general. Representing a skills set (5 knowledge and skills), regarding which, respondents in a majority (> 92%) perceived they are important and highly developed, and should be developed in students. Educators gave high priority to financial accounting, with an importance of 95%, followed by the analytical skill (94%), teamwork (94%), spreadsheet package (93%), and auditing, which was given a percentage of 92%. Interestingly, 55% of the educators considered financial accounting knowledge as one of the topics that students have developed during their study at the university.

The following 5 skills that were given important and highly important were management accounting (91%) reading with understanding (91%), word-processing package (91%), awareness of ethical issues in accounting and auditing (90%), and using quantitative methods in accounting (90%). According to the percentage of the development level in students who were given these topics and the mismatch in mean scores, these were 49% - 1.04, 42% - 1.14, 28% - 1.59, 32% – 1.41, and 27%, 1.49.

As can be seen from Table 4.10, the two generic skills that educators reported that students were ill-equipped for were analytical and teamwork, since only 35% and 41% of the educators considered them developed or highly developed with mismatch mean scores of 1.52 and 1.37 respectively. Regarding IT skills, nevertheless, spreadsheet package was given high significance by educators, and was perceived by them at a low level of development, given that only 19% of them considered it developed or highly developed.

Other areas were considered comparatively insignificant to the important percentage mentioned above. Table 4.10 shows the development level for these topics, which ranged from 14% to 26%, as indicated by educators.

In summary, the three groups of stakeholders perceived that several competencies were important or highly important, and a large number of them considered that most of these competencies were not developed in both accounting students and employees. The knowledge attributes and skills that were given high priority and perceived as undeveloped in both accounting students and employees were financial accounting, auditing, teamwork, analytical, reading with understanding, interpersonal, decision-making, awareness of ethical issues in accounting and auditing, word-processing package, and the world wide web.

By comparing the findings in relation to the importance-development gap between the three groups, as shown in Table 4.8, 4.9, and 4.10, it noticeable that the educators group shows a much wider gap between importance and the development level. In this respect, since this group is in charge of designing and delivering the curriculum, the question that can be raised here is - why would not they develop these knowledge and skills which they believe are important? This further necessitates a consideration of the barriers and issues that may hamper the development of AEPs in the Libyan context. The following section discusses the issues with Libyan accounting education-related findings.

4.3.6 Issues in Libyan accounting education

This section reports on the three groups' perceptions regarding issues in accounting education at Libyan universities. Due to the large number of investigated issues, it is suggested that they need to be divided into sub-sets. These sub-sets include 25 issues in total, covering broadly defined areas that are related to teaching, students, curricula, educational technology, collaboration, and other (political). These six subsets are used throughout the analysis presented in this chapter and in Chapter 5. In order to determine which issue dominated, the mean scores for each issue (item) were calculated.

Table 4.11 shows that the values of the statistical mean are in the range of 4.18 to 2.10. In order to consider the issue to fall within the category of significant issues that hampered AEPs in Libya, firstly, the value mean of that issue should be > 3 . Such an indicator was adopted for the statistical reason which suggests that the value that is > 3 shows skewness of the data in the direction of (agree "4", and strongly agree "5") of the listed response option. Hence, any value that is greater than 3 represents the aggregate level of agreement between the participants on the significance of that particular investigated issue. One further step was taken to ensure achieving high confidence in the measures used, through producing the percentage of participants who gave agree and strongly agree within Table 4.11.

Table 4-11: Percentage of agree and strongly agree , Mean scores (M) and Rank (R) of the existed issues in accounting education in Libya from the perceptions of three groups of stakeholders

Issues in accounting education in Libya	Educators N=109			Professionals N=58			Practitioners N=95		
	%	M	Rank	%	M	Rank	%	M	Rank
Teaching and faculty member-related issues									
Lack of educational development / training programmes for university accounting lecturers	82%	4.23	3	71%	3.77	6	68%	3.86	8
High teaching loads of lecturers	60%	3.45	17	47%	3.36	17	42%	3.37	19
Lecturers provide insufficient effort toward their teaching duties as they are engaging in good paid work outside their university contract	62%	3.61	16	47%	3.39	15	57%	3.67	14
Lack of relevant practical accounting experience of lecturers	56%	3.42	18	57%	3.52	12	51%	3.56	15
The lecturers refuse to change their teaching methods	47%	3.19	20	41%	3.36	18	49%	3.52	17
Staff members do not get a reward for their high quality teaching in the same way as other areas rewarded, such as research	83%	4.07	9	45%	3.29	19	51%	3.53	16
Poor quality lecturers.	44%	3.05	21	55%	3.39	16	38%	3.08	23
Student-related issues									
Students' resistance to the changes in the teaching methods	40%	3.01	22	36%	3.21	21	38%	3.21	21
Lack of students' interest to study the accounting discipline	17%	2.42	24	36%	3.06	24	38%	3.07	24
Inappropriate (non- serious) students' attitudes towards learning in general	65%	3.81	12	50%	3.45	14	66%	3.74	12
The low level of educational achievement of the students at secondary school stage	78%	4.17	5	60%	3.75	7	73%	3.98	5
Traditional methods of assessment (lack of ability to simulate real world situations)	74%	3.93	11	60%	3.59	11	65%	3.85	9
The low level of the admission requirements at university	63%	3.68	15	40%	3.21	22	44%	3.24	20
Curricula-related issues									
Lack of research within the studied subjects at university level	77%	4.07	8	64%	3.75	8	72%	4.01	4
Lack of funding for universities	74%	4.00	10	43%	3.27	20	66%	3.77	10
Non-adoption of IAESs issued by IFAC in accounting education programmes	59%	3.70	14	55%	3.62	10	61%	3.76	11
Large class sizes	67%	3.74	13	69%	3.78	5	62%	3.70	13
Absence of practical aspects of the accounting education programmes	84%	4.16	7	81%	4.08	2	84%	4.17	2

The quality requirements issued by QACHEI restrict faculty members' freedom and their ambition to improve the curriculum	16%	2.35	25	9%	2.58	25	25%	2.90	25
Educational technology-related issues									
Lack of university administration's interest and support for development and change activities	51%	3.36	19	53%	3.47	13	54%	3.50	18
Lack of a well-equipped library, textbooks and reference material at university level	79%	4.23	4	78%	3.87	3	85%	4.31	1
Collaboration-related issues									
Lack of effective collaborative partnerships between universities and external organisations	89%	4.37	1	64%	3.70	9	71%	3.96	7
The absence of communication between University accounting education and the accounting profession	89%	4.26	2	86%	4.15	1	75%	3.96	6
Accounting needs (demand for accounting) in the Libyan environment do not constitute a pressure to develop accounting education at university level	84%	4.17	6	67%	3.80	4	76%	4.03	3
Political-related issues									
The political intervention of the previous regime has hindered accounting education development	28%	2.69	23	29%	3.12	23	40%	3.15	22

By using the two indicators (the mean values and the percentages of agree and strongly agree) the findings in Table 4.11 can be interpreted and the issue that has a mean score of 3 and agreement percentage of ≥ 50 can be accepted as an issue that influences accounting educators in Libya in preventing them from preparing graduates to meet challenges in highly demanding workplaces.

Table 4.11 depicts the differences between educators', professionals', and practitioners' perspectives. Educators in the same table rated two issues that are related to collaboration between accounting education on the one hand and the profession and external organisations on the other at higher levels. These are "lack of effective collaborative partnerships between universities and external organisations" and "the absence of communication between university accounting education and the accounting profession" with an agreement percentage and mean score of 89% (M = 4.37) and 89% (M = 4.26) respectively.

Regarding the second issue rated by educators, professionals, both groups shared almost the same points of views and ranked at the first place with less weight for the first issue, as ranked by educators and professionals, who ranked it ninth. Further, these two issues were ranked second by educators and ninth by the professionals. In contrast, both issues were weighted less by practitioners and ranked seventh and sixth respectively. Additionally, they gave more weight to "lack of educational development / training programmes for university accounting lecturers" and ranked it third, and therefore, professionals and practitioners considered it less significant, giving it sixth and eighth in rank. In contrast, professionals ranked the absence of practical aspects of the accounting education programmes (81%, M=4.00) as second, and practitioners shared the same view and ranked it second (84%, M= 4.17). Practitioners view a lack of a well-equipped library, textbooks and reference material at university level as a major issue in AEPs, and ranked it first with

an agreement percentage and mean score of 85% (M=4.31). This issue was also considered significant and ranked third by professionals and fourth by educators. Relatively, greater emphasis was given by educators to the issues of “the low level of educational achievement of the students at secondary school stage” (the fifth most significant issue perceived), while they rated “accounting needs (demand for accounting) in the Libyan environment do not constitute a pressure to develop accounting education at university level” sixth. Interestingly, practitioners and professionals gave this issue a much higher rating of significance; the third and the fourth most significant issue, respectively. It is worth noting that accounting educators respondents considered the absence of practical aspects of the AEPs as relatively less significant (seventh in rank), much lower than what both groups of practitioners and professionals perceived, by ranking it at the second position.

The issue of “large class sizes” was perceived as significant by the practitioner group (69%, M=3.78) but both educators and practitioners ranked it as thirteenth in significance. Curricula-issue related, “lack of research within the studied subjects at university level” was ranked in the fourth position by practitioners in contrast to educators who shared the professionals’ point of view and gave it less weight, ranking it in eighth place. With more emphasis on the issues that relate to teaching, educators believed that the issue of “staff members do not get a reward for their high quality teaching in the same way as other areas rewarded, such as research” exists within AEPs (83%, M = 4.07). In the meantime, such an issue was given a low percentage of agreement by practitioners and ranked sixth. Further, professionals considered it insignificant, with a percentage of agreement and mean of score of 45% (M=3.29). Similarly, the “lack of funding for universities” issue was given more weight by both educators and practitioners, who ranked it tenth, although professionals considered it as not significant, with percentage of agreement of 43%. In respect to the issue “traditional methods of assessment (lack of ability to simulate real world situations)”, it was ranked eleventh by educators, as did the professionals.

In the twelfth position, educators emphasised an issue that is related to students “inappropriate (non-serious) students’ attitudes towards the learning in general” and it was given twelfth (66%, M=3.74) and fourteenth (50%, M =3.45) position by practitioners and professionals respectively. Another issue that relates to curricula is “non-adoption of the IAESs issued by IFAC in AEPs”, which was perceived as significant by accounting lecturers and occupied the fourteenth place, while those who are in the profession and in the practical aspect of accounting rated it higher, giving it tenth and the eleventh position respectively.

The issues of “the low level of the admission requirements at university” was evaluated as the fifteenth issue in rank from the educators’ point of view, whereas both practitioners and professionals considered it at the low level of significance, ranking it twenty-second and twentieth. It is worth mentioning that lecturers ranked the issues that related to them at the end of the significant issues list that could impede accounting education, and these issues are “lecturers provide insufficient effort toward their teaching duties as they are engaging in good paid work outside their university contract”, “high teaching loads of lecturers”, and “lack of relevant practical accounting experience of lecturers” with a percentage of agreement and scores of mean (62%, M=3.61), (60%, M=3.45), and (56%, M=3.42). Professionals and practitioners gave almost the same ranking for these issues. Whereas professionals rated these three issues at 15, 17, and 12 positions, practitioners rated them at 14, 19, and 15 respectively.

However, as it was difficult to determine the most significant issues as perceived by all stakeholders based on the results in Table 4.11, it is suggested that the highest number of issues to be considered significant by one of the three groups can be used as a basis for classifying the issues investigated.

Table 4.12 shows that these issues could be classified into two bands under each subset. The first band included the issues that were considered highly effective and hampered

AEPs (dominant issues). The second band included the issues that were thought to be insignificant, and were classified as insignificant issues based on the perspectives of the three stakeholder groups.

Table 4-12: Classification of the issues in accounting education into two bands as perceived by three groups of stakeholders

Classification of the issues	Educators N=109			Professionals N=58			Practitioner N=95			How the issues perceived
	%	M	R	%	M	R	%	M	R	
Band One:										
Teaching and faculty members-related issues										
Lack of educational development / training programmes for university accounting lecturers	82%	4.23	3	71%	3.77	6	68%	3.86	8	Dominated
High teaching loads of lecturers.	60%	3.45	17	47%	3.36	17	42%	3.37	19	Dominated
Lecturers provide insufficient effort toward their teaching duties as they are engaging in good paid work outside their university contract	62%	3.61	16	47%	3.39	15	57%	3.67	14	Dominated
Lack of relevant practical accounting experience of lecturers	56%	3.42	18	57%	3.52	12	51%	3.56	15	Dominated
Poor quality lecturers	44%	3.05	21	55%	3.39	16	38%	3.08	23	Dominated
Staff members do not get a reward for their high quality teaching in the same way as other areas rewarded, such as a research	83%	4.07	9	45%	3.29	19	51%	3.53	16	Dominated
Student-related issues										
Inappropriate (non- serious) students' attitudes towards the learning in general	65%	3.81	12	50%	3.45	14	66%	3.74	12	Dominated
The low level of educational achievement of the students at secondary school stage	78%	4.17	5	60%	3.75	7	73%	3.98	5	Dominated
The low level of the admission requirements at university	63%	3.68	15	40%	3.21	22	44%	3.24	20	Dominated
Traditional methods of assessment (lack of ability to simulate real world situations)	74%	3.93	11	60%	3.59	11	65%	3.85	9	Dominated
Curricula-related issues										
Lack of research within the studied subjects at university level	77%	4.07	8	64%	3.75	8	72%	4.01	4	Dominated
Lack of funding for universities	74%	4.00	10	43%	3.27	20	66%	3.77	10	Dominated
Large class sizes	67%	3.74	13	69%	3.78	5	62%	3.70	13	Dominated
Non-adoption of the IAESs issued by IFAC in accounting education programmes	59%	3.70	14	55%	3.62	10	61%	3.76	11	Dominated
Absence of practical aspects of the accounting education programmes	84%	4.16	7	81%	4.08	2	84%	4.17	2	Dominated
Educational technology-related issues										
Lack of university's administration interest and support for development and change activities	51%	3.36	19	53%	3.47	13	54%	3.50	18	Dominated

Lack of a well-equipped library, textbooks and reference material at university level	79%	4.23	4	78%	3.87	3	85%	4.31	1	Dominated
Collaboration-related issues										
Accounting needs (demand for accounting) in the Libyan environment do not constitute a pressure to develop accounting education at university level	84%	4.17	6	67%	3.80	4	76%	4.03	3	Dominated
Lack of effective collaborative partnerships between universities and external organisations	89%	4.37	1	64%	3.70	9	71%	3.96	7	Dominated
The absence of communication between University accounting education and the accounting profession	89%	4.26	2	86%	4.15	1	75%	3.96	6	Dominated
Band Two:										
Teaching and faculty members-related issues										
The lecturers refuse to change their teaching methods	47%	3.19	20	41%	3.36	18	49%	3.52	17	Derelict
Student-related issues										
Students' resistance to the changes in the teaching methods	40%	3.01	22	36%	3.21	21	38%	3.21	21	Derelict
Lack of students' interest to study the accounting discipline	17%	2.42	24	36%	3.06	24	38%	3.07	24	Derelict
Curricula-related issues										
The quality requirements issued by QACHEI restrict faculty members' freedom and their ambition to improve the curriculum	16%	2.35	25	9%	2.58	25	25%	2.90	25	Derelict
Political-related issues										
The political intervention of the previous regime has hindered accounting education development	28%	2.69	23	29%	3.12	23	40%	3.15	22	Derelict

4.3.7 Suggestions for development of Libyan accounting education

This section reports on the findings relating to the suggestions for development of AEPs. It aims to highlight the most effective suggestions that can help educators to provide the industry with the better qualified accounting graduates, as perceived by professionals, practitioners and educators.

There was a variety of opinions regarding the ranking and the means that were given to the listed suggestions by the three groups of stakeholders. Interestingly, as can be seen from Table 4.13, most of the suggestions were given a high mean of over 3, with scores of agree and strongly agree > 50%. On top of the suggestions list, “students should be encouraged to carry out research.” was ranked first by both professionals and educator groups (4.4 - 91% and 4.63 – 97%) respectively, and second by practitioners.

The following suggestion that is thought to effectively develop AEPs in Libyan universities is “accountancy students must have background knowledge of the practical perspectives by visiting workplaces (companies, banks, and organisations)”. This was ranked second by educators and third by those two groups who are in practice.

Less significantly, but with some support, the suggestion “new ways should be developed to provide accounting lecturers with significant, continuing sources of information about the realities of the practice environment.” had a mean of 4.48 by educators, occupying the fourth position and ranked fifth and sixth by professionals and practitioners. Participants tended to express the usefulness of other advanced universities’ experience and opening up to the international context, since the suggestion “offering twinning programmes with other universities had an agreement percentage of 97% by educators and 89% and 83% by practitioners and professionals, respectively. The suggestion “IAESs should be adopted in

accounting education in Libya'' was rated in the first place by practitioners and fourth and ninth by professionals and educators respectively.

Table 4-13: Percentage of agree and strongly agree , Mean scores (M) and Rank (R) of Suggestions for development accounting education in Libya from the perceptions of three groups of stakeholders

Suggestions for development	Professionals N=58			Practitioners N=95			Educators N=109		
	M	%	R	M	%	R	M	%	R
Fundamental changes are needed in the accounting curriculum	3.64	67%	27	3.82	72%	26	3.51	58%	28
The overriding objective of accounting education should be to teach students to learn on their own	3.91	74%	16	3.88	73%	25	4.04	83%	18
Students should be able to identify and solve unstructured problems that require multiple information sources	3.82	70%	19	4.02	81%	20	3.93	79%	22
Students should be thoroughly familiar with professional accounting and auditing standards	4.17	82%	8	4.38	93%	5	4.16	88%	15
New ways should be developed to provide accounting lecturers with significant, continuing sources of information about the realities of the practice environment	4.24	91%	5	4.38	91%	6	4.48	99%	4
Fundamental changes are needed in the teaching methods	3.89	75%	17	4.08	82%	16	3.89	70%	24
A team (or group of students) approach should be extensively used in the classroom	3.76	70%	23	3.97	76%	22	4.00	80%	20
The case study as a teaching method should be extensively used in the classroom	3.75	68%	25	3.63	60%	28	3.75	64%	26
Written assignments should be important, accepted, and known in most of the modules of the accounting courses	3.71	63%	26	4.00	82%	21	4.03	83%	19
Accounting faculty members should be trained in various teaching methods	4.07	82%	11	4.23	88%	12	4.32	93%	7
The focus of higher education in accounting should be redirected in order to give the priority to the teaching and curriculum development	3.94	77%	15	4.08	82%	17	4.20	90%	14
The faculty should pay attention to the materials and innovative programmes and consider them as an important scholarly activity in the accounting education	4.10	84%	9	4.20	83%	13	4.27	89%	11
Business professionals and accountants should work on advisory bodies to serve accounting education programmes	3.81	71%	22	4.10	82%	14	3.92	76%	23
Academics should consult with business organisations about the requirements of accounting profession and accounting in practice	4.00	79%	12	4.33	94%	9	4.35	93%	6
Academics should visit the accounting firms in order for them to become familiar with the work in the accounting environment and/or with finance professionals	4.10	88%	10	4.37	91%	7	4.21	88%	13
Business professionals should offer introductory presentations to the Accountancy students	3.81	69%	21	4.10	84%	15	3.84	69%	25

Business professionals should work as “in-residence visiting lecturer” at academic institutions	3.64	70%	28	3.79	69%	27	3.71	67%	27
Academics should undertake an internship or training at professional organisations	3.75	74%	24	3.94	77%	23	3.98	75%	21
Academics should work as active participants in the professional organisations such as Libyan Union of Accountants & Auditors	3.84	78%	18	4.07	85%	19	4.24	90%	12
Offering twinning programmes with other universities (e.g. with advanced universities in western countries)	4.18	83%	7	4.36	89%	8	4.50	97%	3
There should be laboratories to teach practical aspect of accounting	3.82	75%	20	4.39	90%	4	4.28	90%	10
Accounting education development should be based on the needs of the Libyan labour market	3.94	72%	14	3.91	74%	24	4.08	80%	17
Accountancy students must have background knowledge of the practical perspectives by visiting workplaces (companies, banks, and organisations)	4.34	93%	3	4.43	92%	3	4.51	96%	2
Students should be encouraged to carry out a research	4.40	91%	1	4.43	99%	2	4.63	97%	1
There should be collaboration between academics at universities, professional and accountants in different companies and institution	4.19	84%	6	4.32	92%	10	4.40	94%	5
The government should be involved in accounting education development	4.36	88%	2	4.30	90%	11	4.31	87%	8
Increase of entry requirements at the accounting education programmes	3.98	75%	13	4.07	80%	18	4.15	83%	16
The number of the students entering accounting education programmes should be reduced	3.12	33%	29	3.21	37%	29	3.46	51%	29
International Accounting Education Standards should be adopted in accounting education in Libya	4.29	83%	4	4.46	92%	1	4.29	85%	9

Educators and professionals had almost the same perspectives regarding the suggestion “there should be collaboration between academics at universities, professional and accountants in different companies and institution.”, since they ranked it fifth and sixth, whereas practitioners gave it the tenth position. The role of the government in developing accounting education was perceived as important by the respondents, as it was given a value of ranking of two by professionals and eight by educators in contrast to practitioners who ranked it eleventh.

Two suggestions “academics should consult with business organisations about the requirements of accounting profession and accounting in practice” and “academics should visit the accounting firms in order for them to become familiar with the work in the accounting environment and/or with finance professionals” were highly supported by respondents. The first one was ranked 6, 9, 12, with a score of mean (4.35, 4.33, and 4) by educators, practitioners and professionals respectively. The second suggestion was given a score of mean 4.37, 4.10, and 4.21, occupying the 7, 10, and 13 position by practitioners, professionals, and educators respectively. Moreover, practitioners, professionals and educators considered the suggestion “students should be thoroughly familiar with professional accounting and auditing standards” in the fifth, eighth, and fifteenth rank respectively.

From Table 4.13, it can be seen that educators supported the suggestion “accounting faculty members should be trained in various teaching methods” by ranking it seventh, whereas both those who work in the profession and in practice gave a ranking of eleventh and twelfth (professionals, practitioners).

The idea that providing laboratories in AEPs can enhance the students’ abilities regarding the skills that are required for employment seems to have a high given rank. In this regard, practitioners rated the suggestion “there should be laboratories to teach practical aspect of accounting” in the fourth position ($M= 4.39$) and educators believed that the same method

can help improve students, but gave a lower ranking than the practitioners (tenth). In contrast, professionals seemed not to be convinced by this suggestion, as they ranked it twentieth.

In this regard, respondents expressed the importance of the suggestion “the faculty should pay attention to the materials and innovative programmes and consider them as an important scholarly activity in the accounting education” by giving it a high score of mean (4.10). Professionals rated this suggestion in ninth place, since they may believe that this can be helpful regarding elevating student levels. Meanwhile, both practitioners and educators ranked it lower than their counterparts in thirteenth and the eleventh place respectively.

The three final suggestions that were given scores of mean more than four were “the focus of higher education in accounting should be redirected in order to give the priority to the teaching and curriculum development”, “academics should work as active participants in the professional organisations such as LUAA”, and “increase of entry requirements at the AEPs”. The first focuses on curriculum development, and was given almost the same ranking by the three groups 14, 15, and 17 by educators, professionals and practitioners respectively. Again, involvement of the academics in practical activities was considered by educators with a ranking of 12, whereas non-academic respondents gave it a ranking of 18 (professionals) and 19 (practitioners). The third suggestion of these final three dealt with the process of students’ enrolment in universities. Professionals rated this suggestion in the thirteenth position and both educators and practitioners ranked it in the sixteenth and the eighteenth.

However, some of the suggestions were ranked lower and came at the end of the list. For example “the number of the students entering accounting education programmes should be reduced”, “fundamental changes are needed in the accounting curriculum”, and “the

case study as a teaching method should be extensively used in the classroom” were all given ranking ≥ 25 .

4.4 Summary and conclusion

The themes and sub-themes that emerged from the interview data are presented in this chapter. Useful information was gained from the interviewees, since they represent the three different stakeholders in AEPs, namely educators, professionals, and practitioners. Such information was used to support the building of the questionnaire, as mentioned in the methodology chapter. Another advantage from the interviews is to clarify and support some points in the questionnaire findings. The findings of this qualitative data revealed interesting information in three key areas in AEPs. The information was in relation to the important knowledge and skills within the Libyan business environment, the issues that were perceived to hamper the development of AEPs, and finally suggestions that may help to improve these programmes.

In addition, this chapter has presented the questionnaire findings, starting with participants’ demographic information. This was then followed by summarising the other main five sections. According to the surveyed stakeholders’ perspectives, the ten most important knowledge attributes and skills are financial accounting, auditing, teamwork, awareness of ethical issues in accounting and auditing, reading with understanding, analytical, decision-making, management accounting, electronic accounting systems (General ledger package), and accounting in the public sector. However, neither accounting students nor accounting employees were perceived as well developed in these areas. In this regard, the failure in developing such competencies can be attributed to a number of issues. The most dominant issues amongst them, as highlighted by the stakeholders, includes issues related to teaching, students, curricula, educational technology, collaboration between AEPs and the accounting profession, and other issues (political). The last section of this chapter summarised the suggestions made by the three stakeholder groups. The most effective three

suggestions as perceived by them are that students should be encouraged to carry out research, and have background knowledge of the practical perspectives by visiting workplaces (companies, banks, and organisations). Also, they suggested that new ways should be developed to provide accounting lecturers with significant, continuing sources of information regarding the realities of the practice environment. The following chapter discussed these findings.

Chapter 5 Discussion

5.1 Introduction

The problem this research addresses and concerns is the knowledge and skills required from accounting graduates at the workplace and the issues and challenges that prevent Libyan AEPs from developing such knowledge and skills in the students. Further, this study was carried out to:

- Examine important knowledge and skills within Libyan university AEPs in relation to accounting practice's needs and demands and its surrounding institutional environment.
- Examine the possible existence of a gap in Libyan university AEPs between the importance and development level of knowledge and skills in response to institutional needs and demands.
- Examine the institutional influences and barriers that may affect Libyan university AEPs in their response to the accounting in practice needs that have resulted in the existing gap.

This chapter includes three main sections. The first section discusses the importance of knowledge attributes and skills as perceived by stakeholders. Further, reasons behind the given importance are explained. The second section discusses the importance-development gap in knowledge and skills as perceived by the stakeholders, as well as the factors that are believed to be contributing to this gap. The third section explains the issues that are perceived to be influencing accounting education in Libya.

5.2 The importance of knowledge attributes and skills as perceived by stakeholders

This section aims to discuss the findings related to the importance of knowledge attributes and skills. Further, it is categorised and discussed based on relevant findings for the three sets; generic, technical, and IT knowledge and skills, as appeared in the questionnaire.

5.2.1 Technical knowledge attributes

Under this set, the knowledge attributes that were highlighted include financial accounting, auditing, awareness of ethical issues, management accounting, accounting in the public sector, and the use of quantitative methods. These are discussed as follows:

- **Financial accounting**

Financial accounting was highlighted by the three groups of stakeholders as the most important knowledge attribute amongst the investigated items. The reason that may lead professionals and practitioners to assign such significance is that this knowledge attribute is highly used in the Libyan business environment. Further, since it is taught as a fundamental subject in all faculties of economics, this interprets the recognition of educators of this knowledge attribute as a key area of knowledge. Another explanation could be that this topic contains the basics of accounting and is taught in the foundation year in the faculty of economics. Therefore, this knowledge would help and allow students to understand the other types of accounting subjects that are being taught during their subsequent years of study.

Moreover, the stakeholders' perceptions of this study were consistent with the rating of this skill by Albrecht and Sack (2000) and Burnett (2003). Lin et al. (2005) described how financial accounting is the most important topic according to Chinese graduates. This was because Chinese AEPs were still emphasising traditional knowledge training rather than

skill components. Also, interviewees highlighted the significance of these knowledge attributes.

At the present, we find in the accounting system that the accounting entry is the basis [this is the core of financial accounting curricula], regardless of the criteria for registration type, whether manual or electronic... We have found that the electronic system's design is based on an initial-accounting entry. ED4

In addition, a professional stated that when some companies ask for service from accounting offices:

They [those companies] would like to know their profit and (or) loss. PRF1

- **Auditing**

This topic was the other knowledge attribute, besides financial accounting, that professionals and practitioners in particular perceived as being important to accounting graduates. Some of the reasons that highlight the importance of financial accounting may be valid for the importance given to this topic. Further, this subject is considered as the main task of LAB and the private accounting offices in Libya, which explains the priority given for this topic in the current study (Ahmad & Gao, 2004; Buzied, 1998). A professional who owned a private accounting office stated:

Auditing is considered our main task, as different companies and organisations are required to provide their financial statements after having the audit report done to the government to gain access to funding. Also, the Audit Bureau works on the same task (auditing) in relation to the public organisations and companies. PRF1

Moreover, since a part of auditing is to check the work in financial reports, the importance placed on financial accounting increases the demand for auditing. This finding is in agreement with other studies in Ghana (Awayiga et al., 2010) and (Tempone et al., 2012) as this topic, in addition to other technical knowledge, was often seen as a priority in

gaining better-rounded accounting students. QAA (2016) also identified this topic as a principal part of the knowledge that should be included in accounting education courses in the UK.

- **Awareness of ethical issues**

A high emphasis was placed by both practitioners and professionals on the importance of this knowledge. This finding is consistent with the notion that accounting work in Libya is predominantly centred around financial accounting and auditing. Thus, accounting graduates are required to be aware of the ethical standards and code of ethics that are relevant to accounting work. This awareness more likely helps them to overcome ethical concerns related to their work. For example, accountants and auditors are required to prepare financial statements and conduct reviews of companies' and organisations' accounts. This requires them to be aware of the ethical issues related to cheating and commission of fraud. Similarly, this finding was highlighted in the interviews, in particular, from the professional bodies. One of them expressed that:

Ethical issues are very important in relation to the work of the Audit Bureau, especially when the question is what the effect of the ethical issues not only are on the employee, but on the external auditor, as s/he should have ethical considerations when preparing reports. For example, in the report, the auditor should be independent and provide their report in an honest way..... PRF2

According to the literature, in developed countries accounting employees' readiness to deal with ethical issues in the work place was questioned after the Enron scandal, and a number of other financial scandals involving accountants. These scandals included WorldCom, Microsoft, Peregrine Systems, Rite Aid, Sunbeam, Tyco, Waste Management, W.R. Grace, and Xerox, among many others (Armstrong et al., 2003, pp. 1-2). Most of the stakeholders of accounting education in these countries placed a high significance on awareness and the understanding of ethical issues in accounting graduates (see.e.g. Albrecht & Sack, 2000;

Jackling & Keneley, 2009; Kavanagh & Drennan, 2007; Smith et al., 2012). Further, the occurrence of these scandals can be seen as a significant reason that led IAESB to indicate that promoting strong ethical values is a particular requirement in AEPs (IAESB, 2017).

- **Management accounting**

The high ranking given to this topic was by practitioners, which can be explained by the fact that they work closely with managers, whether in accounting departments or in financial management in companies and organisations. This further indicated that such a knowledge attribute is important for graduates to assist overcoming managerial issues, which they may encounter in their job at the organisations. Further explanations could be found in the interviews, as cost accounting (as a key component of management accounting) is required in different sectors. In this respect, a professional explained that:

Also, cost accounting should be added in an intensive way to curricula as this topic matches real workplace requirements. PRF1

Similarly, although management accounting was not on the list investigated in the study of Awayiga et al. (2010), his graduate respondents emphasised the importance of this topic in accounting curricula. Also, in Greece, Harry et al. (2014) indicated that internal stakeholders (professors and students) tend to support the inclusion of more cognitive topics, including management accounting

- **Accounting in the public sector**

Public sector accounting refers to accounting for the government and its agencies (e.g. preparing the public sector budgets). The high ranking given for this knowledge, in particular by practitioners and professionals, could be a result of the domination of the public sector over private business in the Libyan business environment. In the same regard, Awayiga et al. (2010) found that employers in Ghana emphasised the importance of this

knowledge attribute for accounting graduates. On the contrary, accounting graduates in the same study perceived this topic as not being important for their future careers, which reflected their lack of experience. In addition, this knowledge was highlighted by the IAESB as an important attribute that accountants need to develop. This is due to the need for the accountant to be knowledgeable of contemporary theories and empirical evidence concerning the operation and effects of accounting (IAESB, 2017).

- **Use of quantitative methods**

Knowledge about quantitative methods was highly appreciated by respondents and had a high ranking of importance. This may be because these methods contain statistical and mathematical techniques which are necessary in problem solving in the workplace. Also, it aids managers in the decision-making process.

This finding aligned with the study of Agami and Alkafaji (1987) who believed that accounting education in six Middle Eastern countries, including Libya, did not meet the socio-economic and cultural needs of the business society. It can be further said that an interviewee emphasised the importance of such knowledge attribute as he stated:

[An] accountant needs to know how to use quantitative methods in accounting as they are considered very important.....as accounting is not just about accounting entries. For example, the graduate in the future needs to use statistical methods such as regression, correlation, and time series... This will further lead to efficiency in accounting work since the latter is based on the development level of the accountant. ED3

The following section discusses importance of generic skills.

5.2.2 Generic skills

According to the findings, different generic skills were given the priority by the three groups of stakeholders. These skills include teamwork, reading with understanding, analysis and decision making.

- **Teamwork**

The highest importance was placed on teamwork by the three groups of stakeholders, specifically by professionals and practitioners. Accounting work requires that accountants need to work together to complete certain tasks. Thus, they are required to organise and divide the work to finish these tasks on time. This could be one of the reasons led these stakeholders to rank this skill so highly. Also, they need to resolve conflicts with regards to any overlap could happen in their jobs. Further, with the ability to work as part of a team, the accountant should be able to accept others' opinions. Similarly, according to Albrecht and Sack (2000), the ability to work in a team was reported as an important skill for the successful performance of accounting career. According to Lee and Blaszczynski (1999), teamwork skill is considered more important from organisations' perspectives. Arguably, the shifting in this skill ranking can be attributed to the implementation of the user approach, which requires that an accountant has more generic skills.

- **Reading with understanding**

With respect to this communication skill, the high ranking was given by the educator group. This can further be explained as students need to have this skill for success in the courses they take at university. Further, professionals and practitioners strongly emphasised this skill. Since accounting is not just numbers, this explains the ranking that given for this skill. For example, it is suggested that accounting graduates need to understand the numbers and the story beyond them. In addition, they are required to know how sets of facts, information

about profit, loss, and assets...etc., can be prepared and explained to different accounting information users. Further explanation can be gained from an educator who said:

Also, the graduate should not only have an idea about numbers as these numbers are just indicators. But rather s/he should have the ability to explain the meaning beyond these numbers for the information users. EDI

Further, this skill is highly appreciated in developed countries. For example, in the UK, employers in the study of Hassall et al. (1999) and management accountants in the study of Hassall et al. (2005) considered communication skills, which include reading with understanding, as being amongst the most important skills. This finding is supported by the finding of Chau and Chan (2001) in Hong Kong. As the opening-up policies were followed in the country, graduates were required to have communication abilities, including reading with understanding, to cope with challenges they faced in their workplace.

- **Analytical skill**

Educators place a high emphasis on analytical skills, as the accountant requires to have a sense of how problems, ideas and information can be broken down into their basic parts so that they can be tackled. It can be seen that both groups (professionals and practitioners) indicated that this skill is important. This is because the role of the accountant has been changed from just that of a bookkeeper to acting in consultation for managers in several areas (e.g., managerial tasks based on accounting information). Thus, these tasks require accountants to have analytical skills to work with managers, and to analyse financial information for the benefit of the organization. Further, due to the difference between what has been taught at university and the real requirements in the workplace, this analytical skill is seen as important for accounting graduates. Such a skill would help them to be able to analyse and understand the cases they face in real jobs. This is supported by the interview findings. As a professional commented:

The most important skill is the ability to conduct a deep and critical analysis. If the graduate had no analysing ability s/he would not be able to work as an accountant. Thus, students will need to analyse issues they face within the context of the appropriate regulations, and conclude, with rational recommendations, how to solve difficulties. PRF2

In developed countries such as the USA, this skill was identified by CPAs under the most necessary skill set for accountants (Milliron, 2012). Moreover, general consistency regarding the significance of analytical ability was reported in several other studies, including Albrecht and Sack (2000), Burnett (2003), Jones and Sin (2003), Kavanagh and Drennan (2007), Jackling and Keneley (2009), and (Keneley & Jackling, 2011). Furthermore, the “Fortune 500” executives surveyed by Lee and Blaszczynski (1999) also highlighted analytical skill as important for accountants. According to their study, this is due to the shift to a user approach, which emphasizes the interpretation and analysis of accounting information. An explanation for the higher significance assigned to this skill in developed countries’ studies could be the level of development between the situation of accounting in the two different contexts (e.g., the higher integration of technology in developed countries than is the case in Libya).

- **Decision making**

Interestingly, participants, particularly the practitioners group, considered decision-making skill as important for accounting graduates. This seems to be a result of the respondents’ recognition of the dependence of decision makers upon the information produced by the accountant for use in the organisation. Thus, the accountant is required to have an appropriate level of this skill to support decision-making processes in their companies and organisations. Further, this was highlighted by a professional when he mentioned the vital skills that graduates should possess:

Making a decision in time, and the ability to balance decisions, are amongst the most important skills that accounting graduates should possess. PRF2

The high ranking for the decision making skill matches previous studies' findings in developed countries (Bui & Porter, 2010; Hassall et al., 2003; Hassall et al., 2005; Hassall et al., 1999; Jackling & De Lange, 2009; Montano et al., 2001; Usoff & Feldmann, 1998). The importance of this skill was also confirmed by the classification of IAESB (2017), as the accountant in today's profession is required to have intellectual capacity that relates to making decisions, and to exercise professional judgment.

In summary for '5.2.2', comparing the three groups' rankings, it seems that a greater importance for generic skills was assigned by professionals and practitioners than it was by educators. This indicates the high demand for these skills in the workplace as the role of the accountant in today's profession is considerably changed. Thus, this role is not limited to being only a bookkeeper and financial reports preparer, but rather the accountant must possess a wide range of generic skills in addition to technical knowledge to perform successfully in the workplace. Although the accounting profession and practice in Libya may not have reached as advanced a stage as their counterparts in developed countries, some of the generic skills highlighted in the current study are similar, to some extent, to those mentioned in studies within these countries. The following section discusses IT skills.

5.2.3 IT skills

Accountants, whether in the profession or other organisations and companies, need to use electronic accounting systems on a daily basis. This fact was reflected in the results of this study, in particular by educators and professionals, who rated five IT skills from the listed eight in the questionnaire as the most important skills. They are electronic accounting systems (General ledger package), world wide web, word processing package, spreadsheet package (e.g., Excel), and Windows software.

- **Electronic accounting systems**

It is worth mentioning here that it was the educators group who emphasized the importance of IT skills for the future of accountants. Although practitioners rated electronic accounting systems (General ledger package) within the important set of skills, they did not rank it as the other two groups did. This seems odd as this is considered amongst the most important activities that accountants in companies and organisations work on in their daily routine. Further, another reason for lower appreciation amongst practitioners may be because they believed that such a skill can be developed in accounting graduates through training courses or practical experience later on when they start work. The importance of this skill can be attributed to the prevalence of the use of technology in most disciplines nowadays, and accounting is not an exception. Therefore, accounting graduates are required to be aware of how to deal with software used in accounting in practice. A professional interviewee mentioned that:

In my opinion, one of the most important skills for accounting graduates is technological skill, so when the student completes their studies s/he should be aware of technology used (e.g. Excel software makes the process of accounting operations quick and easier. PRF2

In the same vein, Stoner (2009) believed that accountants should not only have the ability to work on electronic systems, they should also know how to design and control such systems. Also, they are required to be able to secure information and communicate data to other users electronically. Such an ability is necessary for an accountant to face the notable increase in electronic fraud and financial cheating which has resulted from the general adoption of advanced technologies (Sprakman et al., 2015).

- **Word processing packages**

Accounting educators viewed word processing package skills as more important than the other two groups. Perhaps the higher rating by educators for this skill is due to their perceptions of the nature of accounting work in producing documents such as reports, statements, and tables, which in turn need to be prepared and typed through the computer. Further, this may indicate the essence of this skill among the basic technological skills required by an accounting job.

This seems to agree with the findings of Spraaakman et al. (2015) in New Zealand, as accounting graduate employers referred to MS Word as an essential skill for accounting graduates. The employers required accounting graduates to have at least an intermediate knowledge of word processing due to the need to produce reports via computer. Also, Crawford et al. (2011), who studied the demand for various skills, including basic IT skills, found that a high percentage of academics (60%) did not agree with the teaching of these skills within the specific accounting and auditing courses. Although the authors expressed their difficulty in explaining this finding, they attributed it to the belief that this skill should be integrated into an early stage of AEPs. Further, Awayiga et al. commented that, prior to qualification, an accountant is required to have the ability to use a word processing package in addition to other IT software. Such skills are needed for a degree, but perhaps should not be taught in it – though students are likely to improve as they gain experience in their studies.

- **Spreadsheet packages**

It emerges from the results that spreadsheet packages were considered amongst the most important IT skills for accountants, in particular by educators. One explanation for this could be the crucial use of Excel in analysis tasks and how this software facilitates such tasks for the accountant. Further, this software is considered significant by accountants in

today's accounting practice work, and being used on a daily basis to prepare budgets, reports and analyse data to produce various types of accounting documentation. In New Zealand, Spraakman et al. (2015), noted that employers indicated that accounting graduates should have an intermediate understanding of Excel in addition to other IT skills, so as to be considered well prepared to perform successfully in the workplace. Further, Burnett (2003), indicated the importance of this skill in the USA, as Excel is viewed in accounting work as one of its most significant tools in preparation of accounting data. In Ghana, Awayiga et al. (2010), found that spreadsheet skills were given a high ranking by both accountants graduates and employers due to the demand for this knowledge in the workplace. In this regard, it seems that the direction toward globalisation (e.g. spread of technology use) that makes such skills are highly required in both context countries.

- **World Wide Web**

The world wide web skill in accounting deals with the ability of accountants to use the internet, for example to research accounting-related issues. This skill was ranked more highly by educators than professionals and practitioners. In today's accounting job, the Internet makes this job easier than ever, as is the case with various other jobs. For example, most of the accounting documentation work of the organizations can be accessed online, including financial and other reports. Unless accounting students have a reasonable education in the internet, they will not be able to help and consult with, for example, decision makers, for online-related accounting work. Therefore, such an emphasis from the educators for this skill could be attributed to their recognition of such facts about the use of the Internet in accounting. This finding can be interpreted in the light of educators being more familiar with the research field, which is largely based on the use of the Internet as a tool. All educators in this study hold a Master's degree or PhD, so they may further appreciate the use of this tool within AEPs.

However, the lower emphasis given by the other two groups may indicate that this is considered to be a less important skill amongst others. Nevertheless, these groups assigned less significance to this skill, the dominant use of the Internet in all topics including accounting has become a norm that has placed increased pressure upon universities to emphasise this topic in their curricula. Burnett (2003) indicated that accounting students are required to have appropriate skills with regards to the use of the internet. Also, supporting this idea, in Ghana, Awayiga et al. (2010) attributed the particular importance assigned to this skill to two causes, including the changes in accounting practice in the country, and how that was reflected upon their needs for graduates qualified with such technological skills.

- **Windows software**

Windows for entry-level work was perceived highly significant by the three groups of stakeholders as a necessary skill for accounting graduates. Basically, due to the use of the computer in accounting work, it is suggested that the more the graduate is knowledgeable in terms of computing, the more they are able to prepare and secure the information that they work on. Further, Windows software was identified as one of the necessary IT skills for accountants in the study of Welch et al. (2010), in the USA. Moreover, the respondent groups in their study were different in relation to the ranking of this important skill, which the authors attributed to nature of the job functions of each group. While CPA firms work on auditing, accountants in government and industry organisations work on a routine of data analysis and project management-related functions. Thus, each group would have different needs for the use of computers. The higher level of significance attached to Windows by employers in the study by Awayiga et al. (2010) was attributed to the needs of this skill among the fundamental computer skills vital for accounting students aiming to be successful accountants.

Recognizing the importance of these skills is more likely to affect students' development level. For example, the two stakeholders who are in the accounting profession and accounting in practice may be able to exert pressure upon universities to ensure that these competencies are included in their curricula in an intensive way. Teaching of generic skills is different from teaching other accounting-related knowledge attributes as these skills need to be clearly determined to be consistent with the accounting requirements in practice and taught in a practical way.

5.2.4 Summary

Although there were differences in emphasis for the importance that was given for different subjects, the following ones were found to be the most important. In technical knowledge, financial accounting, auditing, awareness of ethical issues, management accounting, and accounting in the public sector. For the generic skills set, teamwork, reading with understanding, analysis and decision making were the most emphasised. In the last set (IT skills), high significance was given to electronic accounting systems, the internet, word processing package, spreadsheet package, and Windows.

Regarding institutional theory, the most important influences appear to be coercive ones emanating from the government regulator. Also, the importance given to technical skills appears to be a mimetic influence, resulting from the transfer of curricula, and teaching methods from foreign – mainly British and American – AEPs many years ago, before they had begun to evolve (albeit in a limited fashion) in relation to new demands. Some of this mimetic influence is probably felt by the government regulator as well as by the universities themselves. In relation to the importance that was placed on generic and IT skills, it represents normative influences. These influences are presently limited in practice, though the opinions of the professionals and practitioners could be thought of as forming the basis for such stronger normative influence in the future, so educators might as well change and improve AEPs now for future demand, if they can.

The following section analyses the gap between the importance assigned to the sets of knowledge and skills, and the levels of such that students and employees show in relation to important knowledge and skills.

5.3 The importance-development gap in knowledge and skills as perceived by the stakeholders

Within this section, the importance-development gap (I-DG) is compared first in accounting students through the view of the accounting educators, and second in accounting employees via the views of professionals and practitioners. It should be noticed that the discussion of the gap here is for the knowledge and skills that were ranked as the most important and explained in section (5.2), are classified into the same sets (technical, generic, and IT). Also, regarding the reasons that can result in a gap in knowledge and skill development, these were discussed and explained briefly in this section within each set. Further, these reasons are amongst the issues that are discussed in section 5.4.

5.3.1 I-DG in technical knowledge

Given the high rankings highlighted by the three groups of stakeholders for various technical attributes, these groups indicated a gap in relation to the highlighted knowledge. These include financial accounting, auditing, management accounting, awareness of ethical issues, accounting in public sector, and the using of quantitative methods in accounting.

- **I-DG in financial accounting**

Including and teaching a subject in AEPs do not imply that the content of this subject meets the requirements for this same subject in the workplace. In this respect, educators indicated a I-DG in accounting students. Further, both professionals and practitioners also highlighted the perceived gaps in their accounting employees. It is quite understandable that educators

find their students are underdeveloped and this may be due to the lack of practical examples when they teach such a topic. In this regard, the view of both professionals and practitioners regarding their criticism for the low development of accounting employees at entry level can be attributed to the difference between taught materials and what is required in the workplace. Moreover, this reflects a mimetic isomorphism that has led to financial accounting being brought from developed countries with little consideration for local needs. This influence is indicated by an educator who stated:

There was an influence for American companies in regard to their accounting applications that were brought to the Libyan labour market. However, our labour market is different from the American one. Therefore, it is not necessary for the accountant in Libya to be the same as an accountant in the US since the requirements are different. The financial system in the USA is capitalist, and the economy is perceived as strong. In Libya, the labour market is small, which requires the accountant to be qualified in a way that meets this market's characteristics. ED3

The larger gap indicated in students and employees could be attributed to the effect of work experience and how it improved job entry-level graduates.

Ferguson et al. (2006), who studied textbooks in introductory financial accounting courses in the UK, confirmed that such sources are either directly or indirectly influenced by professional accounting bodies through course accreditation requirements. This normative isomorphism reflects the positive impact on the gap between academia and practice. In developing countries, such as Iran, Novin and Saghafi (1994) indicated that while the focus of AEPs was on financial accounting, as per the US, in the light of Iranian economic and political structure, the needs of the business society were for governmental, tax, cost, and managerial accounting. This focus indicated the gap to be different regarding the teaching of financial accounting subjects, as such a focus did not match the business accounting needs. According to the authors, an interpretation for this focus is due to mimetic isomorphism in Iranian accounting curricula that were brought from the US.

- **I-DG in auditing**

A gap between the importance and development level was strongly highlighted by the educators in auditing in accounting students. This gap may be attributed to the difference that educators perceive between taught curricula and the needs of the workplace. A further explanation could be the difference in the direction between what is being taught in AEPs and what is required in the workplace. In this regard, an educator stressed that the LAB's work in auditing is based on legal requirements.

Here, I would like to mention that if you have a look at the reports prepared by LAB, you will find they still emphasise the regulations of budget and accounts codes which have been used since the 1980s. Thus, it could be said that the requirements of auditing in Libya are more about legal requirements rather than professional and accounting requirements. ED4

The same explanation could be applicable to the gap in this topic highlighted by the other two groups of stakeholders (professionals and practitioners). For example, although accounting employees have studied auditing at university, what they studied does not match the style of auditing work that requires employees to be familiar with acts and other legal requirements issued by the state.

- **I-DG in management accounting**

Though accounting educators assign a high value for this topic regarding the requirements of accounting career, findings indicated that accounting students exhibited disparate levels of knowledge for this attribute. Also, professionals and practitioners claimed that accounting graduates who enter the job were missing appropriate knowledge in management accounting. For, example, they were not able to prepare budgets or cost estimates, and use different cost classifications.

In addition, during interviews with the stakeholders, it was found that they were concerned about the emphasis placed on this subject in AEPs. Although professional interviewees perceived that some of the management accounting materials may be included in the Libyan accounting education, more intensive materials that reflect the real requirements need to be integrated into this curriculum.

I know that some of the methods of costing is included within management accounting in accounting curricula at the university. But, more of these methods should be added to the curricula in an intensive way. This because such a subject represents the practical reality of accounting requirements in the Libyan context. PRF2

Such a reason mentioned by the professional would explain the gap that exists in relation to the student and employees level in this topic. Another reason could be the dependence of educators on traditional methods of teaching as based on lecturing. Thus, there is no consideration given to the inclusion of real practical examples of management accounting from organizations and companies. Part of the problem might be that, in contrast to financial accounting, where annual reports can be obtained and consulted, real management accounting material is not readily available.

In addition, by comparing the literature and the gap highlighted in the current study, Wijewardena and Yapa (1998) claimed that less attention had been paid to management accounting in Sri Lanka. Further, the study attributed this to the clear influence of the occupier, which placed a heavy emphasis on legal and auditing topics. Similarly, the effect of curricula that were brought in AEPs in Libya by different tools, are contributory elements that led to this gap.

- **I-DG in awareness of ethical issues**

Awareness of ethical issues is considered another important area, as indicated by educators. However, accounting students' levels do not match the given importance. Again, this may

be attributed to the methods used in AEPs to teach this knowledge attribute, which to a large extent is based on lecturing. Moreover, no real cases of ethical issues were brought up in classes. Libyan teaching is based on memorization and indoctrination, which means that accounting graduates will not be able to transfer what they have learnt to the workplace. This may further explain the gap between the two levels of ethical issue awareness in accounting employees as highlighted by professionals and practitioners. Additionally, the other reason could be the lack of recognition amongst some accounting lecturers as to the importance of awareness of these issues. In this regard, an educator explained:

As there are ethical issues related to accounting work, it is seen as imperative to explain these issues and how we should deal with them. But, due to the lack of recognition of some of the faculty members of these issues, they were neglected and not appropriately included in the accounting education programmes. ED5

In the same respect, since having an appropriate level of awareness of ethical issues in accounting and auditing was critical in developed countries, efforts were made to improve the ethical knowledge in accounting students. Although students are taught ethical conduct, some (Boyce, 2008; Sin, Reid, & Dahlgren, 2011) has criticised preparing accounting students in relation to this topic. Further, according to these studies, students still need to develop a wide range of ethical behaviour which would help them to behave in a reasonable manner within their socio-economic environment in practice. In the US, Thibodeau et al. (2012) used a programme to strengthen ethical knowledge in the students. Within the programme, cases from real setting were used by practitioners participated in these programmes to explain their experience of ethical conflicts in the workplace. The surveyed students believed that their ethical attitudes were developed. Therefore, this implies that universities would benefit from being more open to those who are interested in employing accounting students. This will ensure a significant contribution to improving accounting

education aligned with stakeholders' requirements. Awareness of ethical issues in accounting was perceived within the knowledge attributes that were developed in KIMEP graduates in the UAE (Chaker & Abdullah, 2011). This was attributed to the influence of sharing experience of skills development from a big institution such as KIMEP.

- **I-DG in accounting in the public sector**

The educators perceived that the gap in accounting students in accounting in the public sector is wider. The professionals and practitioners expressed the gap that exists between the importance of this topic and the employees' development level in this knowledge attribute. This could be linked, first, to the reduced importance that was placed on this topic by accounting educators. Also, this may be due to the lack of collaboration between accounting in practice and accounting educators. The available teaching methods for most of the topics including accounting in public sector were not sufficient to prepare students for their jobs. In this regard, an educator complained about the employed teaching methods, as students use memorisation which is a temporary technique that will not be beneficial to long term learning; he mentioned:

The adopted assessment method is effective in its time but after a period of time the student will lose all that information s/he obtained in their courses. Why has that happened? Because the student was not been taught in a right way as a lecturer does not convince students with the delivered information, rather lecturer tends to make students memorise that information. It could be said that assessment methods are not sufficient at all. ED3

Within IAES (2017), students are required to develop contextual knowledge of public sector accounting. Thus, this indicates the importance that given to this topic is not just for the local needs but also for the international requirements.

- **I-DG in use of quantitative methods in accounting**

Given the significance that accounting educators attached to the use of quantitative methods in accounting, the level of students in using such methods is considered poor. Also, both professionals and practitioners indicated a low level of employees' ability to use quantitative methods in accounting. An explanation for this could be the lack of facilities to teach such a topic. These facilities are related to the use of computer programmes and technology. In this regard, after expressing the importance of using these methods, an educator lamented the poor coverage of these methods in accounting education.:

These methods are not included in accounting education curricula in Libya. Obviously, the reasons behind the disregard of these methods in our universities could be the lack of recognition of the importance of such methods. Further, the lack of facilities, such as computers and equipped classrooms, are amongst the obstacles we face to including these methods in the curriculum.

In summary, regarding the I-DG in technical knowledge attributes, educators highlighted that students' levels in relation to three main technical attributes were high. Hence, educators perceived that the I-DG in students in financial accounting, auditing, and management accounting are narrower than in other topics. One explanation regarding the financial accounting is the inclusion of this topic in the first year at the faculty of economics under the principles of accounting. This subject includes different materials which begin with the accounting entry and end with the financial statements preparation. These materials are considered important for most of the other types of accounting subjects. Thus, students develop this knowledge while they are studying these subjects at the university. In addition, this knowledge attribute is highly used in the Libyan business environment and is taught as a fundamental subject in all faculties of economics. Further, as auditing is perceived as important, this may lead educators to place more emphasis on this topic as well as financial accounting and management accounting in the taught subjects.

In general, the low levels of both students and graduates at entry-level of the labour market can be attributed to the absence of students' involvement in practical cases whether inside accounting education or outside within accounting in practice. Moreover, the gap between the importance and the development level in most of the investigated knowledge and skills in accounting students is perceived as being wider by accounting educators than was indicated by the other two groups in accounting employees. Such a wide gap is attributed to number of issues and barriers that are discussed in section 5.4.

5.3.2 I-DG in generic skills

Educators believed that the majority of generic skills are underdeveloped in accounting students. Furthermore, professionals and practitioners emphasised to some extent the gap between importance and development level in generic skills in entry-level accounting graduates. These skills included teamwork, reading with understanding, analytical skills, and decision-making skills.

- **I-DG in teamwork**

This may be attributed to the lack of focus on such skills in AEPs as the educational environment does not offer lecturers the opportunity to teach generic skills appropriately. Teaching these competencies necessities that students must go through different tasks such as working in groups, solve problems taken from real-world situations, and working on case studies. In this regard, an accounting educator referred to one of the key constraints that affected the teaching of such skills. He confirmed that the number of students caused lecturers difficulties in including such techniques that would help improve teamwork ability. Further, the educator stressed that:

Some faculty members' emphasis is that students should work on a case study and this work requires the lecturer to give more instructions for students. But, as the students' number is large, the lecturer can become frustrated at the end.

Then, they assumed that if s/he carries out this task it may be difficult to complete. So, as a consequence, in most of the cases, lecturer agrees that student can submit theoretical research instead of working on a case study which means that students miss the chance to learn several skills for the sake of a case study task... ED7

In Australia, Oliver et al. (2011) found that graduates, employers, and course organisers, perceived that students were unable to develop a number of generic skills including teamwork. This was attributed to the high focus on technical content, which meant that lecturers have less time to teach these skills. Additionally, lecturers lacking the sufficient experience affected their abilities to teach these skills. However, from the literature review, using a conjunction of technical knowledge areas and transferable (generic) skills was perceived a solution for balancing the development of these two sets of knowledge and skills in AEPs (Hill & Milner, 2005, 2006). In the meantime, applying this conjunction may further require more facilities to be provided in AEPs. Further, issues such as the class size may be perceived with the obstacles that affects improving this topic as discussed in section 4.5.

- **I-DG in reading with understanding**

Reading with understanding was emphasised by interviewees, as well as the other groups of stakeholders, as an important skill in the questionnaire. But educators considered that the development level of students in this skill does not match the given importance. On the other hand, practitioners and professionals were not expecting such a weak level in accounting graduates in terms of this significant skill. One explanation for this weak level is the teaching methods used did not consider the participation of the student in terms of discussion and interaction during lectures. This can be inferred from an educator who stated:

The traditional teaching methods that are used in our universities do not encourage students to share discussion with other students and the lecturers. Therefore, students are not able to develop a certain range of skills that include communication skills. For example, students are not given enough exercises to share with their class mates reading, analysing and answering these exercises.

From the literature, generic skills in Australia, for instance, were considered underdeveloped in accounting graduates, including accounting communication (e.g., reading with understanding) (Oliver et al., 2011). This was attributed to a number of difficulties caused by scarce resources and pressure on educators (e.g., workload, the availability of space and time to integrate these skills in AEPs). However, in Singapore, Siriwardane, Low, and Blietz (2015) found that the communication is more in written form than oral and/or listening. Such a skill required more focus on reading with understanding the form of communication. Also, their study suggested that instead of asking students to provide a formal presentation, they should use visual aids, role playing, etc. to improve their communication skills. Regarding the gap in reading with understanding, different methods can be used to develop this skill in graduates. The teaching of such a skill can be improved; for example, an educator suggested that:

Individuals could act as assumed accountants and practise communication with their classmates, and prepare case study of financial reports and explain them in front of an audience.

- **I-DG in analytical skill.**

Analytical skills received considerable negative commentary since respondents were not satisfied with the level of such skills that students possess. The gap expressed in this skill was as explained by an educator as being due to the weak level of students entering AEPs. He stressed that:

The student should be able to analyse issues and problems in a deep way and students should have studied this skill in secondary schools. But, within our secondary schools, teaching for such skills is not provided. ED5

The weak preparation of these students is also considered to be amongst the factors hampering the teaching of generic skills, including analytical skills, in the UK, as stated by Hill and Milner (2006). In addition, their study highlighted a number of difficulties including large class size, and the overcrowded accredited curriculum. Furthermore, in New Zealand, Bui and Porter (2010) emphasised large class sizes as the main obstacle to equipping students with the desire to learn generic skills such as analytical skills. Bui and Porter found that this obstacle is responsible for other constraints such as the decrease of student interest in the subject, inability of the professor to meet all the students' needs, the increase of the students' fear to interact in the class, the resultant exhaustion of the lecturer due to the efforts they have to make in each lecture, the impossibility of making teaching interactive, engaging and innovative, and the impossibility for students to present and discuss topics.

- **I-DG in decision-making**

In respect to this skill, from an educator's point of view, accounting students seemed not to be improved to the required level. Practitioners and professionals also expressed a gap between the importance and the development level of accounting employees in this skill; it is not included in accounting education, thus the reason for the highlighted gap. During the interviews, an educator expressed the fact that this skill is not considered in accounting education for a number of reasons. These reasons include the lack of educators' recognition of the importance of this skill, and the lack of available time for educators to teach it.

In the literature, according to Albrecht and Sack (2000), a gap exists in accounting graduates' level in relation to this skill, as they are required to make decisions with a degree of associated risk under uncertain circumstances. Thus, these graduates suggested that how

students are taught should be investigated to ensure that educators give some more such cases. Further, Stoner and Milner (2010) explored and analysed the opinions of students regarding programmes aimed to develop employability skills in small group classes in the UK. Managing their time to engage in modelling exercises and other problem-solving course was the main difficulty that faced the students to gain decision-making skill. Also, in the UK, Webb and Chaffer (2016), who investigated the perceptions of the graduates' training for the CIMA professional accountancy qualification, indicated that graduates exhibited relatively poor levels in some skills.

Overall, in this study, students and employees were perceived to be more poorly prepared in terms of generic skills than was the case for technical knowledge. This seems to be in line with the previous literature which criticised the focus on technical knowledge at the expense of generic skills. However, the lack of good educational facilities that would otherwise help develop such skills in students could be a contributory factor.

5.3.3 I-DG in IT skills

Respondents also indicated a gap in the IT skills that were highlighted as important. Five IT skills were indicated in students as being underdeveloped: electronic accounting system skills, world wide web, word processing packages, spreadsheet packages, and Windows software.

- **I-DG in electronic system skill**

Educators indicated a gap exists between the importance of this skill and the development level exhibited by students. Obviously, due to the lack of technology integration in AEPs in the Libyan context, such a gap can be considered understandable. Further, professionals and practitioners were also highly concerned about the inability of accounting graduates to use electronic systems at the entry-level. In this regard, answering a question about whether electronic accounting system is taught in AEPs in Libya, an educator said:

The teaching of electronic accounting systems does not exist in our accounting programmes. However, this is considered within the courses that should be added to the programmes..... This could be seen as problematic as students are taught all exercises and transactions manually and when they begin their work they find that accounting work is on the electronic system. EMPEI

Moreover, it is worth here referring to some key challenges which include the large number of students enrolled in accounting courses, unavailability of facilities in relation to this number, and the lack of practical aspects in AEPs. Furthermore, Boulianne (2016) found that IT had lost ground in the CPA education programmes in Canada, which reflected negatively on the students' levels. This was attributed to various other issues including a larger coverage of finance, strategy, and governance topics; challenges to promote and teach IT in terms of course development; and a lack of recognition of, and incentives for, academic work on IT skills. However, the old debate in this regard is that IT knowledge could be obtained from within the practical experience in the workplace (Nelson, 1995). This is further supported by Bui and Porter's (2010) study. In the same study, in the New Zealand context, the educators thought that it is not the responsibility of lecturers to teach these types of skills to students, and rather they believed that graduates could gradually improve such skills when at work.

- **I-DG in the World Wide Web**

Accounting students are considered to be below the given importance level as highlighted by educators. In contrast, this finding is in disagreement with the finding of Stoner (2009) , as the study found that graduates in the UK were highly skilled in the internet and that this might be attributed to relatively high levels of IT exposure and access in the UK, as 63% of the population (now much higher) has access to the internet. Access to the internet is highly related to success in different fields, including education; this should be contrasted with the low percentage, 21.1%, of the population, who have internet access in Libya (Internetlivestats, 2016), in particular at universities. This may explain the low level of

students in the internet area in accounting education in Libya. With regards to the level of employees experienced with the web, it could be said that professionals and practitioners perceived that employees are to some extent better developed than students as perceived by the educators. A possible explanation for this could be the number of companies and organisations that have started using the internet has increased as telecommunication enterprises have offered numerous devices to access the internet in recent years. This may allow employees to improve in such areas gradually after their employment.

Nevertheless, although employees may show a higher level of development in contrast to students, both practitioners and professionals are still disappointed in regard to this level. Moreover, this is considered in the light of the fact that this topic is vital for accounting in practice and education (IFAC, 2003b; N. Marriott, 2004) which employees may develop in their work.

- **I-DG in word processing packages**

According to educators, there is a gap in using this software among accounting students. This can be easily linked to the absence of appropriate training of the students on the computer during their study at the university. Also, this gap was perceived as less by professionals and practitioners in accounting employees at the entry-level, and this may be due to the low expectation from these two groups in relation to this skill in graduates. Furthermore, several other factors could be linked to the poor level of students in this area. These include the lack of funding provided for universities to spend on equipping classrooms with computers, and the large classes sizes that limit lecturers' ability to develop this skill in accounting students.

- **I-DG in spreadsheet packages**

Accounting students were considered weak in spreadsheet packages as indicated by educators, which can be explained due to there being no integration of this topic in accounting curricula. Since technology facilities are the key element in teaching this topic, the absence of its development in AEPs is highly linked to the unavailability of such facilities in Libya. In this regard, an educator acknowledged the gap not just in relation to this software, but also in the use of the computer by accounting graduates. He further attributed this gap to the outdated curriculum that was taught to students. He stated that:

I have conducted many training programmes, and I can say the gap exists. For example, we have been teaching information systems for 25 years using the same methods. Accounting information systems have been developed and they are made now in electronic versions. In our university, the student graduates and s/he is not able to start running a computer or work on Excel software. Furthermore, what we teach students is related how to divide the hard disk into (A, B, C). This is not reasonable at all as the students should be taught how they can assess the internal control systems, discover the sheeting, and the ability to follow the auditing trail. All these skills should be taught to the students as an electronic method. ED5

Further, accounting employees at the entry-level, as highlighted by the practitioners and professionals faced a problem in using Excel. Further, Spraakman et al. (2015) in New Zealand, found that accounting employers wanted accounting graduates to have at least an intermediate understanding of a number of pieces of software (e.g., Excel). Further, the study elaborated this understanding as the graduate should be able to use filters, functions, pivot tables, graphs, charts, automatically fill columns and rows, and have the ability to link spreadsheets together.

- **I-DG in Windows software**

According to educators in this study, students exhibited a weak level in Windows software. This may be a consequence of the omission of this topic in accounting education curricula. Nevertheless, accounting students are taught the use of computers in accounting education programmes, but the portion that is given over to this subject in these programmes is considered small. This is combined with the problem of students are not taught this subject in computer labs. This makes it difficult for both students and lecturers to develop these skills in the students. Further, there is a lack of time, as a large number of students need more time to be taught in such a subject. Also, the lack of facilities and students' own resources mean that they have less opportunity to develop and use such skills in their day-to-day academic study.

Also, professionals and practitioners indicated the gap in the accounting graduates at the entry-level in relation to Windows software. This may be explained in relation to these graduates' education conditions, since university is not offering students appropriate coverage in technology topics. However, another study attributed the weakness of the students in IT skills to the poor training of lecturers in these topics, as their significance was first highlighted at the beginning of the 2000s (Chang & Hwang, 2003). In contrast, in Libya, computing as a subject in most disciplines is assigned to computing lecturers, who are assumed to have a good knowledge in this field. Therefore, low lecturers' levels, rather than the previous problems, could be the main reason behind this low level in students.

5.3.4 Summary

A gap exists between the importance and the development level in both accounting employees and students. Perhaps surprisingly, accounting educators perceived that the gap in students is wider than it is perceived by the other two groups in employees. A possible explanation for this could be that employees have already improved several areas after they

start work compared to students who are still in the classroom. Nevertheless, both professionals and practitioners still perceived that the level of the employees is low compared to the degree of importance they gave for these competencies. Furthermore, the range of the gap varied regarding the investigated skills and topics. Whereas technical knowledge attributes were considered relatively highly developed, the other two sets, generic and IT skills, were perceived as very underdeveloped compared to the highlighted importance.

The barriers that were highlighted by the stakeholders could be viewed as constraints that obstruct educators from developing knowledge and skills that they believe to be important. These issues are classified as teaching and faculty members-related issues, students-related issues, curricula-related issues, technology-related issues, collaboration-related issues, and political-related issues.

Using an institutional theory lens helps to understand the gap and its causes. There is only a weak normative influence, at most, stemming from the profession. The gap that is also seen in many other countries, including developed ones, therefore is not subject to a strong countervailing force, allowing other forces to hold sway. First, as explained, there are some mimetic influences that reduce the likelihood that students' knowledge and skills are developed in line with the local business requirements. Second, and more importantly, coercive forces from the government dominate. On the one hand, there are the stipulations of the Higher Education Ministry, which are detailed but not well tied to the current needs of the country. On the other hand, even if academic staff had the time and space in the curriculum (and the training) to develop students' generic and IT skills, the lack of government funding is a severe constraint – most obviously in the form of lack of facilities, but also in the weak preparation of students at secondary school.

5.4 Issues in Libyan accounting education

This section discusses the issues that were earlier reported in the findings chapter as perceived significant. These issues are classified into six sets, which include teaching and faculty member-related issues; student-related issues; curricula-related issues; educational technology related issues; collaboration-related issues; and other issues. The suggestions that were highlighted and perceived by the investigated groups of stakeholders are presented in this section. In addition, the section aims to discuss the interrelationship that might emerge between these issues and their impact on each other as well as the institutional influences potentially contributing to the shape of accounting education programmes in Libya.

5.4.1 Teaching and faculty member-related issues:

Teaching and faculty members' abilities are considered amongst the main elements in education programmes to have an impact on the students and their level of development. The findings suggested issues related to teaching and faculty members which were investigated through the two phases in this study, and which are discussed as follows:

- **The lack of educational development/training programmes for university accounting lecturers**

This issue was reported as one of the most significant challenges that hindered Libyan AEPs, in particular by educators. The question this raises is one of why there is a lack in the training programmes. The most often cited reason is that the lecturers do not appreciate the advantage they can gain from training – possibly because they have a higher degree (Master's or PhD) and believe they do not need further training and tend to resist or refuse to take training courses. An educator who was involved in Development Abilities Centre administration explained that:

Further, you found some lecturers do not agree to take training activities as they perceived that they hold a master or PhD degree and they believe that they do not need further training..... So, I think there are no training courses that have been conducted in our university, or on the other universities in the country to improve the lecturers' abilities. ED7

Another reason could be the lack of funding allocated to structure training courses for the academics. Moreover, the plans set up by the education Ministry do not include training programmes that aim at gradually upgrading and developing lecturers' abilities in teaching and research. This was confirmed by an educator who stated that:

Training programmes are not offered in most universities. The lecturer needs to be trained in how to deal with the students, how to be able to communicate the information to them, how to react to their questions and behaviour. ED7

Also, both professionals and practitioners considered the lack of training for those responsible for teaching as a defect. It seems that they believed training courses are important for lecturers to update their knowledge with regards to workplace requirements. On the other hand, this lack limits the ability of universities to empower and update their faculty members with the latest required competencies in the field of teaching in general and accounting practices in particular.

The poor, or lack of, training programmes for educators was recognised in other studies that investigated AEPs in developing countries, such as those by Novin and Baker (1990) and Akathaporn et al. (1993) in Thailand. For example, in their recommendations, Novin and Baker stated that lecturers should have access to training programmes that would enhance their abilities in relation to accounting needs. However, it was felt that training lecturers abroad would be an expensive strategy, particularly if the individuals chose not to return to their home country when they finished their training. There is the further risk that what they learn abroad might not necessarily match the local needs of their own countries.

- **High teaching loads incumbent on lecturers**

This issue was believed to be a further impediment to educators improving their students' knowledge and skills. The high teaching loads of Libyan lecturers can be attributed to the large number of students enrolling in AEPs. This requires lecturers to spend extra effort and time on their tasks. These two connected issues are discussed in this section. The issue of high workload can be attributed to coercive pressure exerted upon educators to accept a large number of students without providing them with the appropriate facilities and funding. In contrast to the study of Hassall et al. (2005) in Spain and the UK, high teaching loads were not thought to be a factor affecting skill development in students. Finding solutions to these two connected issues could be helpful in terms of addressing high teaching loads.

- **The insufficient efforts paid by lecturers toward their teaching duties as an impact of their involvement in well-paid work outside university**

Educators and practitioners gave a high percentage of agreement to this issue and it might be interpreted as educators not being satisfied with their wages compared to their workload. Although, it might seem that their involvement in work outside university may lead to useful insights into practice lecturers are not able to convey this experience into AEPs since they are required to teach specific pedagogy that instructed by Higher Education Ministry. Also, most of the work they are doing outside university is related to part time teaching in polytechnic institutions or making their own business. Further, this involvement may cause them to struggle to cope with their university workload. However, the more likely it is the case that the wages are simply not sufficient for lecturers in relation to living standards. Such an issue may be attributed to insufficient funding allocated by the government for accounting education in general, and for faculty members' salaries in particular. Also, well-paid work outside the university may attract lecturers and there is no control over the lecturers preventing them from undertaking such activities.

Similarly, Nassar et al. (2013) commented that accounting lecturers In Jordan were not paid sufficient salaries, so they sought extra resources. Moreover, in Nigeria, Yisau and Rashidat (2012) concluded that well-paid opportunities outside universities had led accounting lecturers to give less time to conducting research and preparing lectures, resulting in the delivery of poor teaching. In this regard, Yisau and Rashidat compared the salaries of accounting lecturers to their counterparts in the private sector and business firms. Further, they attributed the low accounting salaries in the public sector to the insufficient funding provided by government agencies for accounting education. Thus, the poor remuneration of accounting lecturers negatively influences their performance and affects the development level of the students' knowledge and skills.

- **The lack of relevant practical accounting experience amongst lecturers**

The three groups had almost the same point of view concerning the lack of such experience. This may be a result of the recognition for the experience as an important element for the lecturers in teaching. If the lecturer has this experience, they will be able to pass it to their students and these students can reflect such an experience when they enter the labour market. This can be linked to a previous issue as gaining practical experience may require lecturers to be involved in development and training programmes. Such a finding was not surprising taking into consideration the fact that many lecturers have not been involved in workplace settings and have no training courses. In addition, two main reasons can be linked to this issue: first, university employment regulations do not require the candidate to have practical experience; the second point is related to the disconnection between education and practice in accounting as there are no communication channels (this will be discussed in section 5.4.5). Therefore, most lecturers do not gain the chance to be trained in, or get experience of, workplace requirements.

Similarly, Seng (2009) stated that the lack of the educators' practical experience was considered a major problem that hampered these educators in covering the practical

requirements of accounting in accounting courses in Cambodia – though the study did not mention the reasons that caused this problem. The students would not be able to improve the knowledge and skills required in the workplace. Also, Hassall et al. (2005) reported that the lack of practical experience amongst the lecturers is the major constraint in accounting education in Spain and the UK as ranked by employers. In this respect, according to the regulations of AEPs in these countries, it is not necessary for the candidate to have practical experience to be employed as a lecturer. This has a negative impact on the accounting lecturers to develop the required generic skills within university courses. To sort this issue out, Hassall et al. (2005) indicated that the respondents supported the suggestion that accounting lecturers should be updated with significant, continuing sources of information about the realities of accounting practice. This is in line with May et al. (1996) who expressed that accounting lecturers should be updated and developed according to the realities of workplace accounting requirements. Thus, the requirements of accounting in practice are not fully met by what is being taught in university accounting courses.

- **Poor quality lecturers**

The only group that give a high rank for this issue was the professionals. Emphasizing this issue could be seen as a result of the lack of training programmes and the lack of relevant practical accounting experience that were highlighted above. However, educators and practitioners gave less ranking of agreement for the existence of this issue in AEPs. It could be said that since most of the accounting lecturers are qualified with Master's or PhD degrees, they are not expected to be poorly qualified. Further, the issue here could be perceived as a lack of updating as a professional expressed that:

For some of the faculty members, the last time they updated their knowledge was the last day of their study.

In the same regard, lecturers in Libyan AEPs are not under the threat of students as is the case in many developed countries where lecturers may face the students' evaluation of teaching (SET) (Larry et al., 2012). However, in the UK, Guney (2009) found that recommendations that can be given to sort out endogenous barriers within AEPs are hindered by the quality level of teaching methods as one of several types of forces. Further, this was attributed to the rules of employing faculty members. Furthermore, in the USA, Smith et al. (2012) found that accounting faculty members believed that a good background of business and ethical attitudes, ability to teach accounting topics, and a high emphasis on life-long learning were the key abilities they thought they should develop for their teaching tasks. Such skills can be improved in faculty members by organising good training programmes.

- **Insufficient attention towards teaching amongst other educational activities**

Both educators and practitioners noted the insufficient emphasis placed upon teaching. Indeed, the general lack of funding provided for AEPs could be one reason behind this problem. As a result, no appropriate equipment (e.g. PowerPoint facilities, computers) were provided in the classrooms to help facilitate teaching and make this activity more effective. Further, the overemphasis on research output over teaching material in the incentive and promotions systems within Libyan universities may affect the time and effort that faculty members devote to teaching. The priority that was given for research over teaching is because the university conforms to the regulations and standards established by the Ministry of Education as well as QACHEI, which emphasise research as an important institutional activity.

Similarly, in New Zealand, Bui and Porter (2010) recognised the conflict between research and teaching which is one of the constraints that limited the effectiveness of AEPs in producing accounting graduates with desirable competencies. Bui and Porter stated that although faculty members have a number of duties including research, teaching, and other

managerial tasks, the research activities are considered the main criteria in promotion and tenure decisions. Further, Bui and Porter noticed that teaching was affected and perceived by academics as a burden due to the focus given to other activities, in particular research. Inappropriate rewards by institutions lead lecturers to pay more attention to fields that offer higher rewards, which in turn leads to poor teaching methods (Hassall et al., 2005; Kavanagh & Drennan, 2007). Moreover, evidence from two studies in Australia carried out by Manakyan and Tanner (1994) and Lindsay and Campbell (1995), indicated that productivity in research had a negative effect on teaching. On the other hand, research is perceived as important for faculty members in relation to updating their knowledge, which in turn should reflect positively on their teaching performance. However, research is not usually well connected to the current workplace and its requirements.

However, since teaching is significant for improving students' competencies, a balanced reward system should be set out to ensure that teaching is treated in an equal way to research.

5.4.2 Student-related issues

Four issues were considered as dominant under this set, which is related to students and can affect their performance levels while studying at university. These issues included non-serious attitudes of students towards learning, in general, the low level of educational achievement of the students at secondary school stage, the low level of the admission requirements at university, and traditional methods of assessment.

- **Non-serious attitudes of students towards learning, in general**

The findings showed that educators, practitioners, and professionals gave 65%, 66%, and 50% of agreement rate to this issue, respectively, as problematic in AEPs in Libya. This may be attributed to several factors. For example, in most cases, graduates rely on the state for employment. Thus, students are seeking an education to have a certificate which is

considered one of the key elements to be employed. In other words, accessing education is not to seek learning; rather, it is to have a certificate and employment guaranteed by the state. In the same respect, in some cases, the employment field does not match the graduate discipline which may create the sense among students that whatever they study at university, it will not be relevant to their future career area. Moreover, the non-serious attitudes toward learning, in general, may due to the way students were taught during their primary and secondary education. In this regard, an interviewee highlighted that:

Students graduate from secondary schools and enter tertiary education holding the same mentality that was applied in their schools. In this regard, nobody likes change, and everybody resists change. So, the student will feel comfortable with this manner as well as the lecturer who is familiar with the method of indoctrination. For example, when I ask students to use a certain book as a reference for the subject that I teach I face resentment from them, and they ask why that? Other lecturers often summarize a book which may contain 300 pages in only 40 pages. This summarization is defective and students argue with me by using such an example of other lecturers who summarise the books and I do not do so. ED7

In the New Zealand context, Bui and Porter (2010) expressed some reasons that affected the university students' enthusiasm and interest and thus had an impact on their learning outcomes. For example, the decline in conduciveness to learning within the university environment, and the students' selection for accounting is based on career-related reasons rather than interesting in, or motivated to study, the subject. In the same vein, Marriott and Marriott (2003) indicated that student attitudes decreased towards accounting from the commencement of their university course. According to the authors, the decline in the attitudes resulted from the students discovering that accounting is less interesting and less enjoyable than they originally expected. This is not the case in Libya as the non-serious attitudes of students are towards learning in general and not accounting in particular.

- **The low level of educational achievement of the students at secondary school stage**

The high ranking assigned to this issue by all three groups of stakeholders was not surprising. One of the main reasons could be the spread of cheating in exams in secondary schools. Thus, the students' qualification certificates are not often reflecting their real levels of education. Also, this is supported by the interview outcome as some of the interviewees were not satisfied with the level of students who enter universities and explained that:

The problem sometimes is that the students' level shown in secondary school certificates is fallacious. Further, the activities grades that are given to the student in secondary schools are more than what they deserve. These grades are given just to allow them to pass the final exams of a secondary school degree. ED4

Moreover, this defect in students' abilities has affected them negatively to develop knowledge and skills as well as learning to learn strategy. In the literature, the students' levels at entry stage were noticed to be less than might otherwise be expected. In Australia, Kavanagh and Drennan (2007) believed that students enrolled in AEPs lacked fundamental competencies to learn and acquire the contents of these programmes at a reasonable pace. Also in New Zealand, Bui and Porter (2010) articulated that the defects in the secondary school education and examination system had a significant negative impact on their performance level during university education. In Singapore, Seow et al. (2014) reached results that showed a positive relationship between academic performance and a number of elements that included the students' previous academic achievement at secondary school.

- **The low level of the admission requirements at university**

The findings of the current study provide further evidence to indicate the low admission requirements at university. This point was given significant percentage of agreement by educators as an issue that negatively affected the development of students. While the government, through the regulations, asks universities to admit all those students who graduate from secondary school, the university regulations themselves are effectively being overlooked, or bypassed. In this regard, an interviewee highlighted such an issue and said that:

Some of the faculties (schools) accept a large number of secondary school students to ensure continuity. These faculties have concerns as if they do not enrol a large number they will be closed down by the state.ED3

This finding agrees with the literature, e.g. the interview was used as criteria in students admission, and this use was positively correlated with their academic performance, as found by Seow et al. (2014) in Singapore. Therefore, they suggested that universities may use this criterion to identify candidates who academically deserve to be enrolled in AEPs.

- **Traditional methods of assessment (lack of ability to simulate real world situations)**

The traditional methods of assessment were identified as a barrier that contributes to the low level of development of students. The assessment procedures are mostly based on exams and do not encourage students to develop skills; rather, students may tend to focus on the exam as the main path for success in courses. This result in a greater emphasis being placed on memorization rather than the approach of learning for life. Similar findings also emerged from the literature (Barrow, 2004; Chanock, Clerehan, Moore, & Prince, 2004). Also, this issue was highly ranked by English and Spanish employers in the study of Hassall et al. (2005) as a primary constraint in accounting education in both countries. This

may imply the weakness of these methods and approaches to assess students. Further, it may explain the lack of the relevant workplace competencies in a high number of accounting graduates.

However, according to Healy, McCutcheon, and Doran (2014), students tended to be more responsive to assessment that was perceived as being relevant to their future careers requirements. Thus, their recommendations highlighted the importance of assessment methods that emphasise such requirements. Therefore, students would be more encouraged towards deeper engagement in learning, and more specifically towards obtaining the required knowledge and skills. Further, Palm and Bisman (2010) believed that in order for AEPs to be developed, assessment processes should be transferred from being conventional to more innovative in nature. Besides, Ali et al. (2009), criticised the assessment methods used in AEPs in Malaysia since they do not show fair results of students' levels. This is further supported by early recommendations of the Bedford Committee Report (1986) which asked professors to integrate assessment methods that would help students improve communication, problem-solving, and adopting of technology in accounting. Other methods were found beneficial. For example, Cull and Davis (2013) suggested that scaffolding support that can be given by instructors and professors to help students in their assignments. The results showed that students believed that scaffolded learning helped them understand the skills and knowledge required for financial advisor careers. Also, T. Hill (2016) explained the self-assessment strategy assisting students to develop their academic performance and eventually improve their life-long learning skills. Accounting educators at Libyan universities should try to apply such approaches to ensure efficiency in AEPs.

5.4.3 Curricula-related issues

A curriculum is the process which pivots around the transformation and development of student performance. The key component of this process is the content of the taught

materials and the way to teach them. Five issues which impact upon curricula and their presentation in AEPs were emphasised in this study. These issues are discussed as follows:

- **The lack of research within the study subjects at university level**

Considerable attention was given by the three groups of stakeholders to this issue. In this regard, it could be said that the poor research environment limited both the students' and lecturers' abilities to conduct research. Both the professional and educator groups believed that accounting students should be encouraged to do research. It indicates a high recognition amongst both groups for the importance of this tool in enriching accounting students' knowledge in the studied subjects.

Also, the interviewees believed that more focus on research would improve the students' abilities. Moreover, according to them research as part of accounting education can take different forms. For example, the student can be given a research task that would help assess them as an educator explained that:

Students can be given a task to do an assignment (research). Therefore, s/he can be assessed based on this assignment. This task can be used as a catalyst for the students to conduct their own research. ED5

Such a recommendation means that the government should give more attention to the support and development of research facilities that would help both faculty members and students in AEPs.

In the study of Nassar et al. (2013), this issue was perceived as one of the factors that hindered AEPs in Jordan in providing business with skilled accounting graduates. It was attributed to the poor planning and arrangements made by the government for these programmes.

- **Lack of funding for universities**

Both educators and practitioners groups ranked this issue highly. This issue is considered substantial, as it can be seen as a reason behind several other issues that affect accounting education. It is classified under curricula issues because the curricula are considered as the most affected component within education programmes from inappropriate allocated fund . Such a lack affects the providing materials and the way how be taught to students. A possible explanation for this could be the insufficient budget that is allocated by the government for the education sector in general and to universities in particular.

Similarly, Seng (2009) found that the lack of funding made available to universities is a key issue in accounting education in Cambodia. Further, Seng attributed this issue to the ongoing weak financial situation in the country for the last three decades. Further, this raises the question of why stakeholders considered that funding is not sufficient in the Libyan context. In this regard, the interviewees conveyed the answer as some of them believed that the government allocated the required funding but it is not used effectively due to corruption. An educator stated that:

The issue is not the lack of possibilities per se, there are budgets, which are delivered to the universities, but the problem is the lack of an efficient allocation toward the areas that are in need of these funds. ...in the university, for example, the University's president renews his car every year, it is not necessary for him to do so and it is not necessary that he has a car that costs the university so much money. Rather, this money can be used to provide sufficient facilities in AEPs... ED4

Corruption is also confirmed by an LAB report (2015):

“The exaggeration in renting residences for a number of personnel and the bodyguards of the Minister, in violation to the provisions of the Cabinet Decision no. 346, 2013, concerning the specification of the value of some

services at the Ministry's Bureau, the following is a statement of these rents that took place in violation to the regulations.” (LAB, 2015, p. 398)

LAB denounced such action, especially in the country's current difficult financial circumstances. In the same vein, the lack of fund is because the incumbent governments limited the provided funding to be only for basic needs after the revolution (e.g., salaries) and does not include expenses for major development of university infrastructure. As one of the interviewees stated:

There was an intention to add a new building as well as maintaining some of the old theatres but due to the revolution, most of the plans in this regard were cancelled. Also, this is because of the new regulations regarding the fund which is limited to paying the salaries and essential expenses. ED7

- **Large class sizes**

The large size class issue is also considered a major current challenge in AEPs in Libyan universities. The increase of in student numbers in tertiary accounting education indicates a number of matters. Firstly, as a high percentage of the Libyan community are youths, additional students enter education programmes including AEPs. In the meantime, there is no extension to the previous plans for the allocated funding. This means that the funding is inadequate. Although some steps were taken by the previous regime to reform many sectors in the country, including the university sector, to be in line with the population growth, some of these steps were not taken in appropriate ways. Several new universities and new branches of existing universities were founded, but the facilities provided within these new universities and branches were not sufficient, which included classroom structure and size. From an interviewee:

We found that, regarding the current situation, many faculties (schools) were founded. Most of these schools were not built to be university buildings; rather, they were schools for secondary school students and they were

modified to be university campuses later on. Further, in fact, we do not even have the required classrooms in relation to student numbers within these universities.

Secondly, the large number of students may result from the coercive pressure practised by the state upon universities. If a university enrolls a limited number of students, this may affect its continuity and the state will not provide any further funding for this university. So, although the allocated sources may be insufficient universities tend to enrol a large number of students to avoid this uncertainty and obey the government regulations. An educator believed that:

Some of the faculties (schools) accept a large number of secondary school students to ensure continuity. These faculties have concerns as if they do not enrol a large number they will be closed down by the state. This, in turn, leads that the main intention of the faculty being turned from scientific and the academic quality to the acceptance of a large number of students so that the faculty members will save their jobs. ED4

In developed countries such as the UK, Hassall et al. (2005) and Hill and Milner (2006) expressed the effect of large class size upon the provided curricula and their related methods of presentation. First, regarding the performance of students, those who were taught in small classes performed better than their counterparts in a large class. Also, it seems to be difficult to teach a large number of students generic skills such as critical analysis and communication. Teaching these skills requires time and facilities as the students in a large-sized class become less engaged in any discussion or other learning activities to understand the taught curricula (Mathews et al., 1990). In Australia, Green, Hammer, and Star (2009) indicated that the increase in student numbers was highlighted as a problem due to the decrease in associated expenditure per student. This led to a decrease in small group teaching activities, even though they were perceived to be effective in elevating students' performance levels.

Also, Gallhofer et al. (2009), studying Syrian accounting education, found that there were two elements that contribute to the problems associated with the number of accounting students. The first is the limited funding allocated by the Syrian state to build new campuses which is to some extent the same to the situation in the Libyan context. The second element was the changes in the accounting regulations that prioritized accounting over other subject areas in faculties of economics in relation to the profession's entry requirements.

- **Non-adoption of the IAESs issued by IFAC in accounting education programmes**

The other issue that was perceived as hampering accounting courses to develop accounting students' competencies is the non-adoption of IAESs in accounting curricula. This shows how Libyan AEPs are not aligned with changes that took place in the international setting. As these standards have been issued and upgraded continually in developed countries, it seems that the omission of work based on these standards could be due to the wide gap that exists between the reality of AEPs in Libya as a developing nation and the level of development that these programmes have reached in developed countries. Further, the lack of fundamental requirements, which are necessary to include these standards, may explain their lack of presence in Libyan universities' accounting education. Crawford et al. (2013) highlighted some difficulties that may hinder the implementation of these standards, which include the difference in the countries' political and socio-eco environments, as well as the dissimilarity in their development levels. In this regard, Sugahara and Wilson (2013) advised that investigating the views of local stakeholders should be considered to judge whether adoption of such standards is beneficial and required in relation to the given country accounting needs, or otherwise.

However, respondents in the current study gave a high rank and levels of agreement for the suggestion calling for the adoption of IAESs. Such an adoption should be made in light of the readiness of AEPs on the one hand and the local requirements of accounting on the

other. Adoption of these standards, according to Watty et al. (2013), requires that accounting academics should be made aware of, and understand, these standards through an established communications strategy by IAESB. This, further, according to Watty et al. (2013), necessitates that IAESB should consult with key groups of stakeholders to develop this strategy.

Likewise, respondents considered that effective examples from the international context of accounting education could be learnt and implemented in the Libyan context. This is demonstrated by the high ranking they gave for the suggestion of offering twinning programmes with advanced universities in western countries. This implies that having foreign experience, not only by adopting IAESs but further by benefiting from advanced universities in developed countries, would help to upgrade the accounting curricula and make them current with the changes taking place worldwide. Further, this reflects the intention of the surveyed stakeholders, and in particular educators, to imitate successful examples of advanced universities. The adoption of other universities' curricula which are perceived as successful examples, indicates the potential for the mimetic isomorph. Further, the reflection of the mimetic isomorph can be seen in Libyan accounting education and, according to the interviewees, it takes two forms. First, the mimicry of Benghazi University of the educational programmes existing in foreign universities during the 1960s and 1970s. This mainly happened as a result of sending students abroad. To some extent, this has helped to improve Libyan AEPs in relation to the situation of accounting education in developed countries. Such a development is still defective for a number of reasons including; first, the conveyed curricula do not match the requirements of the Libyan context since these curricula were established in other business environment contexts. Second, the educational environment in Libyan accounting programmes does not match the imported curricula (e.g., lack of facilities to teach the imported topic of electronic accounting systems). Further, as academics were educated in different countries, the imported curricula were not imported as a complete system. Therefore, a mixture of methods and

materials were brought and used in Libyan accounting education. This may explain the underdevelopment of current AEPs in relation to the local requirements of the business environment on the one hand and to the international development of accounting education on the other. The second mimetic isomorph illustrates the mimicry of the later-founded universities in the country for education programmes at Benghazi University. This may reflect the fact that this university was perceived as a pioneer institution due to its long experience in Libya, and the high quality of its graduates. Moreover, most of the faculty members in the new universities graduated from Benghazi University and reproduced their lecturers' curricula.

- **Absence of practical aspects of the AEPs**

The practical aspects of accounting, as highlighted by the interviewees, are the experiences that a student can obtain by participating in a real workplace environment as part of the taught curricula, or by studying real cases taught by those who work in practice.

There was strong agreement across all three groups of stakeholders that this issue could be attributed to a number of elements. First, there are no arrangements between accounting in academia and practice that can facilitate the integration of practical activities in the curricula. Second, the accounting education regulations do not include rules about practical aspects of accounting. Third, the funding issue contributes to a lack of chances for individuals from the accounting in practice to come to AEPs or have the students visit accounting firms or organizations to share experiences. All these factors have resulted from institutional influences that indicated the absence of the state role in exerting coercive pressure for arrangements between academia and accounting in practice.

In Jordan, Al Sawalqa and Obaidat (2014) expressed the fact that accounting students missed the opportunity of learning the necessary fieldwork competencies. According to their study, the main factor that contributed to this problem was the mismatch that exists

between academia and the profession itself. Further, Al Sawalqa and Obaidat noted there were no training programmes integrated into accounting curricula.

In contrast, in most of the AEPs in developed countries, time is allocated for placement, so the student has the chance to become familiar with workplace requirements (QAA, 2016). Further, the idea of placement was emphasised by educator interviewees in the current study as they hoped accounting students could have three or four months of field training, which in turn would offer them a basic background of the workplace. One of these educators gave an example of a successful experience in this regard, saying:

There was an experiment in the academic year (1997-98) at one of the universities. 70 graduates were sent to Social Security Organization to take two months of training. Thus, the students gained good experience through this training that made them readier for workplace conditions. By then, they became qualified to work in all the branches of this organisation around the country.

Additionally, due to the importance of practical experience for accounting students, the respondents strongly support the suggestion that accounting student should visit workplaces (e.g., companies, banks, and organizations) to gain background knowledge into more practical perspectives. Similarly, this suggestion was highly valued by the study of Nassar et al. (2013) in Jordan. This illustrated how this significant part of the education process was missed in Jordanian accounting courses. This issue seems to be linked to the issues discussed in the subsection 5.4.4 which are related to the collaboration between AEPs and the accounting profession and accounting in practice.

5.4.4 Educational technology related issues

The stakeholders raised the technology issues that affect forming, producing and teaching different subjects within AEPs. In particular, two main issues were claimed to have

negatively impacted these programmes and appear to impede an appropriate use of technology. These issues are discussed as followed:

- **Lack of well-equipped library, textbooks and reference material**

According to the stakeholders, the use of technology in general and the internet in particular to structure libraries that has been adopted in most developed countries is not present in the Libyan AEPs. An explanation for the lack of such facilities is insufficient funding allocation from the state. Further, a high share of provided funds is to cover the faculty members' salaries. This shows a coercive isomorph due to the dependence of the university on state funding. Further, highlighting the lack of up-to-date libraries, textbooks, and references materials reflects the recognition of the stakeholders as to the significance of these tools for the AEPs' development and how can these tools ease both the learners' and lecturers' tasks. Supporting such a claim, an educator criticized the poor library materials and absence of use of technology when he expressed that:

There is a library for Bachelor students but the only available references in it are just books, these books are outdated, and the number of journals is very limited. Furthermore, there is no availability of computers and electronic devices for students to access the internet for research. This is considered a big problem in accounting education. ED2

In developed countries, the integration of technology into AEPs has dramatically changed from when the use of PowerPoint was considered a great innovation of technology adoption in education (Apostolou et al., 2017). For example, in the USA and Canada, Turnitin software is used to check plagiarism (Naqi & Camillo, 2016). According to Naqi & Camillo's study, this helps to reduce the cheating and dishonesty in tests and assignment processes. Also, Khan et al.(2016) supported the need for the existing technology applications in AEPs to enhance students learning. Khan et al. found that sharing notes, previous exam questions, practice exams answers, and completing assignments with their

classmates by using Social Media applications, showed an improvement in the students' GPA.

In contrast, other studies in developing countries, such as Nassar et al. (2013) in Jordan and Romanus and Arowoshegbe (2014) in Nigeria, found that the lack of any modern library facilities that based on technology considerably hinders accounting students' development. Such a lack was attributed to the government's coercive influence via the dependence of the universities on state funding. In addition to their asking for these facilities to be provided in AEPs, stakeholders, in particular the educator group, highlighted the significance of using facilities such as laboratories to help students grasp practical aspects of accounting. This idea was approved by respondents as they thought that accounting is similar to scientific disciplines such as Chemistry and Physics, which need to be taught in laboratories. Moreover, the stakeholders may have highlighted the suggestion of lab availability as they despaired of the ongoing lack of attention and funding for appropriated technological learning and teaching facilities.

- **The lack of managerial support and interest in change**

The lack of managerial support and interest in change was acknowledged by the relative rankings of the three groups as a significant limitation in Libyan AEPs. This seems unsurprising, as all universities that participated in this study were public. Thus, one possible explanation could be the absence of the competition between these universities. Further, another reason could be the lack of the appreciation by the administration of the importance of using technology in development and change in AEPs. One educator stressed that and said:

We find that paying more in technology is required since students are adaptable to using technology and that would provide more development in accounting education programmes. But, as the university's administration is considered classic [old fashioned] and they studied during the era of "chalk

and blackboard”, they still believe that the whole education process is only based on these two tools. ED4

Given the role of the administrators in organizing accounting education programmes, their influence can be considered as coercive isomorphic. Also, in Cambodia, administrative resistance contributed to the continuation of the traditional teaching method which did not consider any use for technology tools. There was no explanation provided within the study for this resistance (Seng, 2009). Further, Watty et al. (2016) highlighted the reluctance towards change that was shown by faculty members. They indicated the absence of support for the adoption of new educational technologies in Australian AEPs. Their study revealed the key factors behind this issue, which included for example, faculty resistance, and the time required to innovate and learn new technologies. Thus, the study recommended some means by which to mitigate this resistance, such as emphasising awareness of technology, building abilities, providing appropriate support, and understanding the resources’ influence.

Both educators and practitioners noted the insufficient emphasis placed upon teaching. Indeed, the general lack of funding provided for AEPs could be one reason behind this problem. As a result, no appropriate equipment (e.g. PowerPoint facilities, computers) were provided in the classrooms to help facilitate teaching and make this activity more effective.

5.4.5 Collaboration-related issues

Under this subsection, three issues were considered as substantial limitations to the way in which to provide business and society with the required workforce. From the previous chapter, the three groups of stakeholders believed that the main issues which may hinder AEPs in Libya are related to the missing link between the theoretical and practical fields. These issues are discussed in more detail as follows:

- **The lack of effective collaborative partnerships between universities and external organisations**

The three groups of stakeholders, and in particular educators, highly ranked the lack of effective collaborative partnerships between universities and external organisations. The reason that may lead educators to give this rank is likely their recognition of the valuable role that accounting practice can play in educating and preparing students effectively. However, insufficient funds are allocated to the universities to support the changes needed to improve the interface between practice and education. The absence of such collaboration may lead not only to students missing out on learning opportunities but also to faculty members failing to stay current with business changes and developments.

Interviewees explained the mismatch between AEPs and accounting in practice, and they attributed that to the absence of collaboration between the two sides. An educator explained as follows:

There is no collaboration [between the two sides] that we can even mention. The evidence is, we know that some companies suffer from problems, why those companies do not ask the university, as a research centre, to provide them with solutions to these problems as the case in the other world countries. Such a collaboration does not exist in our programmes. ED5

Another interviewee asked a question and then gave the answer regarding the relationship between accounting education and the accounting profession as he said:

Is there a relationship between accounting profession and accounting education? This relationship is missed because what is being done in the real practice is one thing, and what is taught at university is something else. PRF1

The surveyed stakeholders, in particular the educators and practitioners, highlighted the suggestion that academics should consult with business organisations about the requirements of accounting in practice.

This leads us to raise the conflict pointed out in the study of Howieson et al. (2014), in Australia, regarding whose responsibility it is to develop accounting students' competencies. Howieson et al. believed that the lack of collaboration between the two sides exacerbates the gap in accounting students in relation to workplace requirements. Further, this lack of collaboration is a result of the denial on the part of practitioners and employers as to their responsibility towards educating accounting students. Further, the study indicated that employers and accounting in practice should understand the limitations of university programmes. This would help to solve the conflict between the two sides and give a chance to improve graduates' learning and reflection on workplace circumstances. Ideally, a joint responsibility between the two sides is required to share roles in qualifying the students with the most up-to-date requirements of the workplace.

- **The absence of communication between university accounting education and the accounting profession**

In the same direction as the collaboration between AEPs and those who are in the workplace, the three groups of stakeholders gave a high ranking to the impact of the lack of communication between AEPs and the accounting profession as being a major hindrance. One possible explanation could be the weak situation of the private professional body in Libya (LUAA), which was, ultimately, dissolved in 2013 by the Parliament and is no longer active. Further, professionals working in the public accounting body (LAB) may lack the time to establish contacts with those who organize and run accounting education. Also, in Tunisia, Klibi and Oussii (2013) indicated the disconnection between university and accounting profession as one of the reasons for the gap between the development level of graduates and the expectations of their employers. Further, according to their study, this has resulted in the fact that educators still teach the traditional basics of accounting whereas new and possibly disparate techniques may have been adopted in the workplace environment.

Supporting the importance of communication between accounting education and the accounting profession, the three groups of stakeholders, in particular educators and practitioners, were of the opinion that better communication between AEPs and the accounting profession should be established. This communication can take different forms. For example, academics can visit accounting firms in order for them to become familiar with work in the accounting profession. Introductory presentations can be offered by professionals to accounting students. Academics can work as active participants in the professional bodies. Considering these suggestions by both accounting professionals and educators would help to update AEPs with the current requirements in the workplace.

This is further supported by the interviewees, one of whom highlighted that:

Let's assume that some accounting lecturers have no experience of the practical aspect. Here, as a suggestion, the university can sign a contract with a bank, and companies and allow an accounting employee from these banks or companies teach a subject once a week. Further, this subject should be treated as a practical subject so (for example) the accounting cycle and the related process in accounting records can be explained. At least this can reduce the gap (between the theory and practice). ED3

By contrast, Gonzalez et al. (2009) argued that communication between the two sides, contributed to the existence of a normative pressure that is experienced by educators to ensure that students are taught, to some extent, in line with the labour market requirements. Based on this normative isomorph, legitimacy can be achieved; but if it is missed, these universities may face threats in the future and may not survive. This is seen as being completely different from the situation in Libya where such a relationship has indeed been missed. Further, the lack of relationship and communication between accounting education and the accounting profession could be one of the factors that has contributed to what is being taught in these programmes not matching the requirements of the profession within the Libyan context.

In the same vein, in Australia, Howieson et al. (2014) recommended that better communication be established between different parties, including AEPs and the accounting profession. This communication would help these external parties to contribute to the design of the pedagogy and syllabus, and facilitate a structured approach by transferring strategies and expertise. Also, Thibodeau et al. (2012) stated that the real cases used by the practitioners to explain examples from real situations and related issues boosted the conceptual framework of accounting and its meaning for the students at the university. In the same regard, Daff (2013) found that students appreciated the benefit of a guest lecturer's session to obtain a valuable notion of workplace requirements.

- **The weak demand for accounting exerts no pressure over accounting education**

Respondents considered accounting needs in the Libyan environment do not constitute a pressure to develop AEPs. An explanation for this could be the weak state of the accounting profession compared to its counterparts in developed countries. In these countries, the competition in the labour market necessitates that educators prepare their students in line with the demands of market competition. Practice pressure upon AEPs to provide business and society with ready-to-work graduates could be seen as a positive element that would help improve the quality of these programmes. However, according to some of the interviewees, weak accounting requirements in the Libyan context may help explain the low quality of accounting education and the students' levels. Within the Libyan business environment, an educator thought that accounting requirements are simple and in this regard, he further stated:

We find that accounting requirements within the business environment in Libya are simple comparatively to what is being delivered to students. However, the quantity of accounting information that is provided to students in accounting education is considered much. ED4

The researcher believes that this view is limited as it would not help improve AEPs or the accounting profession in the country. As discussed in the two previous issues, institutional influences on accounting necessitate its improvement. These influences include social, economic and cultural factors that put more pressure upon both the accounting profession and accounting education to improve. Supporting this claim, Stone et al. (2013) believed that AEPs are not the only party responsible for developing student performance and skills. Accounting graduates' employers and professionals should participate in this development.

5.4.6 Other issues (political issue)

The intervention of the previous regime is considered by the interviewees to be one of the reasons that may have led to retardation in AEPs. As one of the educators said:

The 1980s and 1990s were an isolated time for Libyan universities. This affected negatively on different aspects of education, for example, attendance at accounting conferences was very difficult. Also, a faculty member could not attend a conference unless s/he obtained approval from the Ministry of the Education which reflected the bureaucratic management. In some cases, the conference ended before the requests even reached the Ministry. So, the faculty member exerted too much effort and then s/he recognized that the time for the conference was over, which caused them frustration. This led faculty members abstaining from participating in conferences. ED7

This intervention could be the result of different issues. First, the regime did not recognize the importance of accounting education for the overall development of the country (socially and economically). Second, it tried to politicize different sectors in the country, including accounting education, to ensure the continuity of its rule. This is a type of a coercive pressure, since it was caused by the authority that was responsible for funding AEPs. The tools of this pressure included the laws and rules and, in some cases, the direct intervention (e.g., discourse by the regime leader at the beginning of the new academic year). In this regard, an interviewee stated that:

Once a secondary school student came to me while I was the head of the accounting department and his percentage [his grades] were lower than the required rate. I told him that you are not qualified to be enrolled in the faculty of economics. Here, he said, have you heard the leader Kaddafi's speech and what he suggested in this regard [the regime asked the universities to admit students even with a low grades rate]? ED2.

It could be said the political environment represented by the regime's intervention has significantly contributed to the shape of accounting education in Libya. In my opinion, political intervention and pressure on AEPs from the previous regime impacted their performance in a negative way. In contrast, although political influence is experienced in other countries, it is usually perceived as being positive. For example, the political changes that resulted from the return of Hong Kong to China in 1997 pushed AEPs in the Hong Kong to take drastic action to ensure that their graduates could continue to meet the profession's, and society's, requirements (Chau & Chan, 2001). This pressure may be thought of as coercive, in terms of the institutional theory of DiMaggio and Powell (1983).

However, comparing the effect of the political situation on accounting education before and after the revolution, the situation of Libyan AEPs during the previous regime era was better than the situation of these programmes after the 17th February Revolution. This was confirmed by an exploratory question that was asked of the participants. Interestingly, the three groups of stakeholders ranked the statement "the developments in AEPs have been advanced noticeably after the 17th of February Revolution" at the lowest level of agreement percentage. A possible explanation for this could be the instability of the country after the Revolution, which may have led to the emergence of other problems, such as the absence of security in some areas of the country; as one of the interviewees stated:

The uncontrolled security situation in some areas is perceived as another problem that hindered accounting education. ED6

This problem would have had a severe effect upon both students, in attending their courses, and lecturers, to perform their job effectively.

Also, the shortage of funding was highlighted as another constraint, due to the decrease in production and export of the main country's resource, oil. Indeed, increased problems were found, including a lack of library facilities, low lecturer wages, the lack of general development in campus infrastructures, and so on.

Alternatively, the government intervention could have a positive impact on the AEPs in due course, as emerged from the suggestion highlighted by the respondents in this study. The government could play a vital role in developing accounting courses, as it was highly emphasized by all three stakeholder groups. This is not surprising since all the universities participating in this study are public, which explains the need for the government to take responsibility for funding and organising the education programmes in these universities. This can further be linked to the two main issues that were reported in the previous section (corruption in the allocated university funding, and the absence of coordination between academia and the practice).

In this respect, an educator expressed that:

This [the coordination] should be done by the state, as there should be correspondences that need to be authorised by the government. ED5

5.4.7 Summary

Several issues were raised in this section which, are perceived to have an impact on AEPs in Libya and preventing students' development. These issues included issues that related to teaching and faculty members. Lack of training programmes, high workload, and the lack of practical experience are amongst them. However, although, it might seem that their involvement in work outside the university may lead to useful insights into practice, lecturers are not able to convey this experience into AEPs since they are required to teach

specific pedagogy as instructed by the Higher Education Ministry. Also, most of the work they are doing outside university is related to part time teaching in polytechnic institutions or pursuing their own business, rather than professional accounting practice.

In the second place, there are the issues that related to students. These include non-serious attitudes of students towards learning, the low level of educational achievement of the students at secondary school stage, and the low level of the admission requirements at university and traditional methods of assessment. Students are seeking an education to have a certificate which is considered one of the key elements to be employed. This factor can be classified as coercive isomorphism, as created by general employment procedures and regulations, and because students, as future employees, are affected by these regulations. Also, noticeably, the absence of a good educational environment in general may become the norm within this environment. Therefore, students are subject to normative isomorphism, resulting in a negative attitude towards learning in general. The assessment procedures are within the components of educational programmes that were conveyed by developed countries many years ago. This shows the mimetic isomorphism which developed under uncertain circumstances when these programmes were first established in Libya in the 1950s, and later in Libyan universities. On the other hand, exams as an assessment method are a part of the regulations that universities must follow to meet Ministry of Education requirements, which reflects a coercive isomorphism. In the same sense, the priority that was given for research over teaching is because the university conforms to the regulations and standards established by the Ministry of Education as well as QACHEI. These emphasise research as an important institutional activity. Thus, this represents a coercive isomorphism that stemmed from the domination of the government over the universities.

Other issues are related to curricula, examples of these issues are large class size, the lack of research within the study subjects at university level, lack of funding for universities.

These issues can be attributed to coercive pressure exerted upon educators by the government, for example, lack of training programmes reflects a coercive isomorphism as the universities depend heavily on government funding. Although the allocated sources may be insufficient universities tend to enrol a large number of students to avoid this uncertainty and obey the government regulations. The institutional influence (coercive isomorphism) in developing countries that is caused by the reduced funding provided by governments is perceived as highly affecting accounting education, leading to a weak output (low level of graduates). This implies that the allocated fund in the Libyan context is to some extent not appropriate in relation to the country's needs. Educational improvement is most needed in developing countries, compared to their counterparts in the developed world. Also, in relation to the issues that related to curricula, the adoption of other universities' curricula which are perceived as successful examples, indicates mimetic isomorphism. Further, the reflection of the mimetic isomorphism can be seen in Libyan accounting education which takes two forms: first, the mimicry of Benghazi University of the educational programmes existing in foreign universities during the 1960s and 1970s; and second, the the mimicry of the Benghazi University experience in the education programmes that were established later in the other Libyan universities for. Given the role of the administrators in organizing AEPs, their influence can be considered as coercive isomorphic.

Regarding educational technology-related issues, within this group, there are two main issues: the lack of well-equipped library, textbooks and reference material, and the lack of managerial support and interest in change. It is clear that the use of technology in education has become the norm worldwide. Therefore, more normative pressure is placed on educators to ensure that AEPs are current in regard to the adoption of technology.

Collaboration-related issues include the lack of effective collaborative partnerships between universities on the one hand and external organisations and the accounting

profession on the other. Noticeably, one could say that the accounting profession does not exert strong pressure upon AEPs in any way, as per the situation in most developed countries. However, weak normative isomorphism – at least potentially – is still applicable to Libyan accounting education since professionals and practitioners recognise the importance of students having extensive knowledge and skills. With no real collaboration between the profession and AEPs, the Ministry of Education needs to consider all stakeholders, interests in AEPs and help establish an effective communication mechanism – and provide the required funding.

The last discussed set of issues was political, and it includes the intervention of the previous regime and the influences of the 17th of February Revolution. In relation to the former, it is a coercive pressure, since it was caused by the authority that was responsible for funding AEPs. The tools of this pressure included the laws and rules and, in some cases, direct intervention. After the 17th of February Revolution, the uncontrolled security situation in some areas and the decrease in production and export of the main country's resource, oil, represented a coercive pressure that affected AEPs negatively.

5.5 Chapter summary

In this chapter, the findings of the study were discussed as highlighted by the stakeholders and the reasons which explained these findings were explained. The key evidence was produced via the questionnaire results and supported by the interviews. Further, these findings were discussed in relation to the previous relevant literature.

This discussion illustrates the knowledge and skills that were highlighted by the stakeholders as important competencies that should be included, and intensively pursued, within Libyan university AEPs. These competencies include financial accounting, auditing, and awareness of ethical issues in accounting and auditing in technical knowledge; teamwork, reading with understanding, analysis and decision-making skills in

generic skills and; electronic accounting systems, world wide web, word processing packages, spreadsheet packages, and Windows software in IT skills. Whereas the three groups of stakeholders show a close ranking for technical knowledge attributes, professionals and practitioners assigned a higher importance to generic skills than educators. This shows the great demand for these skills in the workplace as the role of the accountant in today's profession has changed considerably, being no longer limited to be only a bookkeeper or financial report preparer. Indeed, in addition to technical knowledge and generic skills, accountants need to hold IT skills to perform successfully in the workplace.

This shows a weak normative pressure exerted by accounting in practice on universities to ensure that accounting students are well-prepared with the desired knowledge and skills to face the challenges in real workplace circumstances. However, the large gap between the importance and development level of the competencies was shown through the educators group. This illustrates their recognition of the importance of students having a variety of skills.

Regarding this gap, the main issues that were perceived to be hindering Libyan AEPs include teaching, curricula, students, technology, collaboration between academia and practice, and political-related issues. Moreover, in relation to these issues, the Libyan accounting education is shaped by different institutional influences. For example, the universities' dependency upon government funding exerts a coercive pressure on these universities to conform to government rules, even though doing so in some cases affects education courses' productivity. Also, the previous regime's attempts to politicize education is another form of coercive pressure. In respect to mimetic isomorphism, the curricula, teaching methods, and experience brought by educators who have been educated abroad are considered as the main factors that led to this isomorphism . The indirect normative isomorphism resulted from the effect of the country cultural, social, economic

needs was another institutional mechanism that contributes to shaping the current structures of AEPs in Libya.

Chapter 6 Conclusion

6.1 Introduction

The primary purpose of this study was to extend the existing body of knowledge about accounting education programmes at universities in Libya, as an example of an emerging economy, in relation to three areas: first, the knowledge attributes and skills considered important within such programmes; second, the gap between the perceived importance and the development level of these knowledge attributes and skills amongst accounting students and graduate employees; and third, the reasons for such a gap, framed in relation to institutional theory. Investigating these three areas was undertaken by exploring the issues influencing accounting education programmes via accounting educators', professionals', and practitioners' views. Thus, this study was carried out to:

- Examine important knowledge and skills within Libyan university AEPs in relation to accounting practice's needs and demands and its surrounding institutional environment.
- Examine the possible existence of a gap in Libyan university AEPs between the importance and development level of knowledge and skills in response to institutional needs and demands.
- Examine the institutional influences and barriers that may affect Libyan university AEPs in their response to the accounting in practice needs that have resulted in the existing gap.

This chapter includes four sections. The first section will present the findings that respond directly to the research objectives. The second section highlights the study's contributions and implications, and gives policy recommendations that may help to develop Libyan accounting education programmes in relation to bridging the gap between these

programmes and the labour market's requirements. The third section presents the study's limitations, whilst the final section presents suggestions for further study and research.

6.2 Findings that respond to the research objectives

The main findings of the study in relation to the research questions are highlighted in the following three sections.

- **Important knowledge attributes and skills**

Several knowledge attributes and skills were found important for inclusion in accounting education in Libya. Firstly, the technical knowledge attributes that are considered significant include financial accounting, auditing, management accounting, awareness of ethical issues in accounting and auditing, public accountancy, and use of quantitative methods in accounting. Here, the question is why these knowledge and skills are attributed such importance. Several reasons were emphasised; for example, some of these attributes, according to the educators, would help and allow students to understand the other types of accounting subjects that are being taught during the later years of their study at university. Also, other topics are considered as the main tasks of the work of LAB and the private accounting offices in Libya, thereby high priority was assigned to such topics in the current study (e.g., financial accounting and auditing). This supports the traditional role of the accountant as a supplier of accounting information and, in Libya, the government and its agencies are the main consumers of this information (Ahmad & Gao, 2004). In addition, the nature of the accounting work requirements (e.g., ethical issues related to cheating and commission of fraud) demand that students have sufficient background knowledge as to how they can deal with such issues. This reflects the demands of the stakeholders in the workplace for such a knowledge attribute. In this respect, the ethical problems and scandals within the field of accountancy require that those who are in practice demand a greater focus on ethical codes and thus associated knowledge in accounting education curricula

(Armstrong et al., 2003; IAESB, 2017; Kavanagh & Drennan, 2007). Further, due to the fact that, in several cases, accountants work in close relationship with company management, good knowledge of management accounting is required, as indeed was highlighted by the stakeholders (the practitioners). Moreover, due to the domination of the public sector over private business in the Libyan business environment, accounting in the public sector was perceived as being vital for accounting graduates. Also, the use of quantitative methods in accounting was perceived as important. This may be due to the fact that these methods contain statistical and mathematical techniques that are beneficial to solving the problems that accountants typically face in the workplace and allow them to aid managers in decision-making processes. This reflects a potential institutional impact of a normative isomorphism that requires accounting education to respond to the demands of the workplace. Also, it is evident that accounting in the Libyan context is not in isolation from the influence of this effect on accounting in the global context.

Secondly, the generic skills that were highlighted as important within the findings include teamwork, reading with understanding, analysis and decision making. The emphasis on these skills may be because the accountant's role has been changed from just being a bookkeeper to one of having the ability to engage in consultation with managers in several areas (e.g., managerial tasks based on accounting information). For example, accounting graduates need to understand the numbers within the data they process and the story beyond these numbers, as well as how sets of facts, information about profit, loss, and assets, etc., can be prepared and explained to different accounting information users. The required generic skills within the Libyan context can be seen as a response to the impact of accounting on the surrounding context mechanism. Such an impact is a potential source of a normative isomorphism that necessitates that accounting education should consider these requirements within accounting curricula.

Thirdly, electronic accounting systems, the world wide web, word processing packages, spreadsheet packages, and Windows software were the most desired IT skills, as indicated

by the stakeholders. Obviously, the key reason for highlighting these competencies is the current prevalence of technology in most disciplines, and accountancy is no exception in this regard. Therefore, accounting graduates are required to be aware of how to run electronic accounting systems; this is now considered as one of the basic features of practical accountancy. Furthermore, the higher rating assigned by educators to electronic accounting systems may be due to their perceptions of the nature of accounting work in that it requires producing documents such as reports, statements, and tables which in turn need to be prepared through a computer. Further, according to professionals and practitioners, most of the software highlighted in the findings is considered significant to accountants in today's accounting practice on a daily basis in order to prepare budgets and reports and analyse data to produce various types of accounting information. Moreover, it is suggested that the more the graduate is computer-literate, the more they are able to prepare and secure the information that they work on. The demand for technological skills shows how the accounting profession in Libya was influenced by trends in accounting worldwide. In this regard, mimetic isomorphism could be the reason that leads accounting in Libya to adopt the accounting methods and procedures used, for example, in developed countries. Use of electronic accounting systems is one of these means. This was conveyed to Libya through those educated in accountancy in developed countries, mainly the UK and the USA (Ahmad & Gao, 2004).

- **The importance-development gap in knowledge and skills**

A gap exists when it comes to the comparison of the important rankings that were given to knowledge and skills with the development level of students and employees in these same competencies. Educators, as internal stakeholders, believed that this gap is wider than the two other groups of external stakeholders, namely practitioners and professionals, themselves perceived. Thus, the question here is why the educators took such a view. It shows the dissatisfaction of the educators with their students' levels regarding required

competencies. The difference between what is being taught in AEPs and what is required in the workplace has played a significant role in the poor level of students with respect to these competencies. This has even been found in accounting education elsewhere, e.g., in Australia, as stated in the studies of Oliver et al. (2011). Thus, the institutional context of accounting education programmes is indeed having a negative effect on them. In addition, the dependence of educators on traditional methods of teaching based on lecturing that does not consider the inclusion of real practical examples was amongst the factors behind this gap in Libya. These teaching methods tend to be based on memorization and indoctrination, which means that accounting graduates will not be able to successfully transfer what they learnt to the workplace. Also, the lack of facilities to teach certain topics, in particular, generic and IT skills, can explain the existence of the gap. The absence of the use of technology in Libyan AEPs was found to affect these programmes negatively in a twofold manner: firstly, lecturers face challenges to teaching and presenting their curricula to the students via the adopted traditional methods (whiteboard marker and whiteboard); secondly, the lack of computer laboratories and other IT facilities such as data show devices, and e-libraries, hinder the equipping of students with the necessary IT skills for their future careers. Moreover, more defects were mentioned as causes for this gap, for example, no group work, problem solving and working on case studies being provided within AEPs. However, in spite the fact that Boulianne (2016) found that IT lost ground in the AEPs in Canada as a developed country, the case in Libya is more critical and basic because the use of technology in these programmes is entirely absent. Furthermore, other issues and constraints are highlighted as being amongst the reasons that lead to such a gap existing, and these are presented in the following section.

- **Issues in Libyan accounting education**

The findings emphasise that several issues have influenced accounting education programmes in Libya.

Firstly, teaching and faculty member issues were considered amongst the challenges hindering Libyan AEPs. Further, this study shows the lack of educational development/training programmes for university accounting lecturers, that would in the first place have a direct impact upon these lecturers in educating their students. Further, the lecturers' involvement in well-paid work outside their university contracts has a negative impact on their efforts towards their teaching duties. In addition, a lack of relevant practical accounting experience amongst lecturers is another issue that affects their willingness to improve their students. Also, based on the findings, insufficient attention was given to teaching which has led to a reduction in other educational activities employed to improve students.

These issues exist in other developing countries', such as in the case of Jordan (Nassar et al., 2013; Yisau & Rashidat, 2012). The institutional influence here is coercive, as the government funds the universities and in most of these cases these universities do not access other sources of funding, even if government funding is not sufficient to ensure the success of their education programmes.

Secondly, a number of student-related issues were found to have an influence on improving their abilities and knowledge. Based on the responses of three stakeholder groups, non-serious attitudes of students towards the learning, in general, was amongst these issues. Further, this issue resulted from the domination of the notion that students seek an education merely to have a certificate which is considered one of the key elements to gain employment. Moreover, there is general deterioration of education in the country, for example, the spread of cheating in exams in secondary schools that has led to many students' qualification certificates not reflecting their true levels of ability. This is one of

the factors that led respondents in this research to warn about the low level of educational achievement of students at the secondary school stage as having a significant influence on their abilities to improve during their studies at university. Another issue is the low admission requirements at university, as these requirements do not include an interview or other assessment methods that can be used to assess the candidates before enrolment in AEPs. This means that the door is open for such students to enter these programmes. Traditional methods of assessment, which are mostly based on exams, do not encourage students to develop skills, but rather students tend to focus on the exam as the main path for success in accounting courses. In this regard, the combination of the teaching and assessment methods used caused students to rely on memorisation. Thereby, they do not improve life-long learning skills. Although some of these issues are not institutional themselves (e.g., the students' attitudes toward learning), the lack of an appropriate educational environment affect the students' enthusiasm and interest. This, in turn, is believed to have had an impact on their learning outcomes at university.

Thirdly, some issues were perceived to have an impact on structuring high-quality curricula. Respondents mentioned the lack of research within the curricula structures at the university level. This in turn is attributed to the poor research environments which limited both the students' and lecturers' abilities to conduct research. The lack of funding for universities is an additional issue which was perceived to affect the production of high-quality curricula. Further, this issue is interrelated with the majority of the other discovered and explained factors that are hindering AEPs' development in Libya. In this respect, the answer that was conveyed by interviewees was that some believed that the government allocated the required funding, but it was not used efficiently due to corruption. Other believed there simply wasn't enough funding. The other issue is that of a large class sizes, which can be linked to the enrolment of a large number of students compared to available places and resources. This problem was seen to be having a negative impact upon students in terms of their ability to develop various competencies, in particular generic skills. Also,

an absence of practical aspects within AEPs affected the development of accounting curricula. Such an absence was believed by the respondents to be the result of a number of constraints including the lack of arrangements between accounting in academia and practice, the lack of rules requiring the integration of practical aspects within AEPs, and the lack of funding from the government to share experiences between academia and accounting practice. Additionally, accounting education in Libya has not adopted IAESs, which may lead to the accounting curricula not being in line with current developments in global accounting education. Regarding the non-adoption of these standards in Libyan AEPs, the obstacles mentioned within this study include the lack of an appropriate educational environment to allow their adoption. For example, within these standards, a number of generic skills must be included in the curricula (IAESB, 2017) but suitable tools and facilities are not available. All these factors resulted from institutional influences that indicated the absence of the state role in practising coercive pressure to enforce the required arrangements between the two parties.

Fourthly, appropriate technology and tools are unavailable within Libyan accounting education. In this respect, there is an absence of well-equipped libraries, and textbooks and reference material which depend on the use of online services. This lack was attributed to insufficient funding being provided to AEPs by the state. Further, the lack of appropriate facilities (e.g., PowerPoint, computers) in classrooms resulted in teaching being a less effective activity than might otherwise be the case. Additionally, the lack of managerial support and interest in change was believed by stakeholders to be hindering the required changes and development of AEPs. A possible explanation for this was the absence of competition between the public universities investigated within this study. Also, the lack of appreciation by administrations as to the importance of development and change in AEPs explains the lack of financial support offered in this regard.

Fifthly, collaboration-related issues have an impact on the development of accounting education programmes. According to both accounting educators and practitioners, the lack

of effective collaborative partnerships between universities and external organisations has led to AEPs failing to stay current with business changes and development. Also, the absence of communication between AEPs and the accounting profession was perceived to be one of the major hindrances to development within these programmes. This was due to the lack of time for those who run and control the public accounting body (LAB) to establish business contacts with those who organize and run accounting education. Also, the weak demand for accounting in the country exerts no pressure on accounting education. According to the respondents, the poor state of the accounting profession compared to its counterparts in developed countries is not encouraging it to consider enhancement of either its programmes or its students. This may result in there being no informal influence of the accounting profession and accounting practice being exerted upon AEPs. Noticeably, one could say that the accounting profession does not exert pressure upon AEPs in any formal or direct way as per the situation in the majority of developed countries. However, normative isomorphism is still potentially applicable to Libyan accounting education since professionals and practitioners recognise the importance of students being able to acquire various knowledge and skills, and would prefer these skills to be developed in accounting graduates. Indeed, Howieson et al. (2014) raised the question about whose responsibility it is to develop accounting students' competencies. Indeed, accounting practice as a stakeholder for the outputs of AEPs should be made aware of the limited resources and abilities of these programmes to prepare the students for workplace requirements. Thus, these stakeholders could play a valuable role were they to offer their views for consideration in accounting curricula, and the educators should take advantage of these views to design and deliver appropriate curricula.

Sixthly, previous political issues were believed by the respondents to be affecting accounting education in Libya. In the current study, the intervention of the previous regime in accounting education resulted from different issues. These included the lack of the regime's recognition of the importance of accounting education for the overall

development of the country (socially and economically), and the politicization of different sectors in the country, including accounting education, to ensure the continuity of its rule. Furthermore, this is noted as a form of coercive pressure since it was caused by the authority responsible for funding and supporting accounting education. Table 6-1 illustrates findings in relation to the forms of isomorphism, forces causing them and their impact on AEPs.

Table 6-1: Findings in relation to the forms of isomorphism, forces causing them and their impact on AEPs

Findings	Form of isomorphism	Forces	Impact		
			Weak	Strong	Very strong
Important knowledge attributes and skills	Coercive	-			
	Normative	American oil arrival 1970s		√	
		Faculty members educated abroad		√	
		The good relationship With the previous colonizer		√	
		Workplace demand	√ (at least potentially)		
	General adoption of advanced technologies				
Mimetic	Imported curricula		√		
The importance-development gap in knowledge and skills	Coercive	Different constraints as explained (e.g. issue row)		√	
		Universities dependence on government fund			√
		Curricula establishment by the government			√
	Normative	The profession impacts			
Mimetic	Imported curricula		√		
Issues in Libyan accounting education	Coercive	Specific pedagogy instructed HE			√
		General employment procedures and regulations		√	
		Regulations and standards of HE and QACHEI			√
	Normative	The lack of a good general educational environment		√	
		Technology adoption in education		√	
		The accounting profession and in practice needs	√ (at least potentially)		
Mimetic	-	-		-	

6.3 Contributions and implications

In the light of its objectives and questions, this study contributes to the knowledge gap in the accounting education literature from an emerging economy context:

- It provides a comprehensive view of Libyan AEPs with the support of empirical evidence. Further, to the author's knowledge, it is perhaps the first to examine the importance, and the developing level of knowledge and skills, by accessing and comparing three stakeholder groups' (professionals, practitioners, and educators) perspectives.
- In contrast to previous studies in the area, in the current study, accounting educators in Libya were more negative about the knowledge and skills gap between the given importance and the development level in their students than both professionals and practitioners. However, educators were not able to reflect their belief of important competencies in the accounting students due to the highlighted issues and constraint in AEPs.
- To the best of the researcher's knowledge, previous studies of accounting education in developing countries presented their findings without the help of an appropriate theoretical underpinning (Apostolou et al., 2015; Crawford et al., 2011). Using institutional theory as a lens to interpret the answers to the research questions provides evidence of the institutional influences facing accounting educators in Libya. For instance, AEPs were negatively influenced by the government's rules in different areas (such as the insufficient provision of funding and student enrolment procedures), which reflects a coercive influence. Also, educators being educated abroad and a good relationship between the colonizer and the Libyan Kingdom led to the adoption of curricula, teaching and assessment methods from western countries in Libyan AEPs in the past. This reflects a mimetic influence. In relation to third institutional type of isomorphism, there is potential normative influence

that stemmed from the profession and accounting in practice. Furthermore, it is hoped that the thesis's findings not only contribute to the existing literature but also provide a sound basis for the following recommendations:

- The knowledge attributes and skills that were highlighted in this study can help accounting educators in reviewing the current curricula, teaching and assessment methods in AEPs and achieve their key goal of education by equipping their students with the required competencies. Further, this can benefit the stakeholder groups. For instance, students and graduates (individuals) will be allowed to gain the appropriate knowledge attributes and skills in their education programmes so that they will be more employable. Furthermore, equipping the graduates with desired competencies will help increase performance levels in the workplace, which would benefit the stakeholders and the overall development of the economy.
- Since a gap exists between the given importance and the development level noticed by the three stakeholder groups, appropriate consideration should be given to bridging this gap. In this regard, the issues influencing AEPs that were referred to by this study are the reasons behind the existence of this gap. Therefore, these issues, especially those were found to be dominant in this study, should be addressed seriously by the stakeholders. Government intervention should be redirected to help improve accounting education in different areas. Sufficient funding should be allocated and effectively controlled to provide the necessary library materials, laboratories, and other facilities for accounting educators and students. A link between the theoretical aspect of accounting education (e.g., course contents and teaching methods) and accounting settings and procedures in real workplace circumstances should be established. Also, there should be collaboration between accounting practice and the accounting profession on the one hand, and accounting education programmes on the other.

6.4 Limitations of the study

As is the case with any study, limitations need to be mentioned and considered. Significant efforts have been made to collect a large volume of good quality data, but it was impossible to manage all limitations which may influence the study in some areas. These limitations are as follows:

- Despite a high number of responses being gained from the population, the use of snowball sampling may limit the study's findings in terms of them being generalizable. However, the participation of most of the Libyan universities reflects the fact that such a finding can be generalised at least to the participating universities.
- Although snowballing sampling was used for data collection in this study, it could be said that the study sample was representative of most companies and organisations, and public universities. However, the sample was limited to accounting education programmes in public universities. In this respect, the findings cannot be generalised to other universities and institutes that provide accounting courses.
- Regarding the development level of students and employees, this was rated via stakeholders' perceptions. As a result, the study findings may not reflect the students and the employees' real competency levels. Both groups could be assessed based on their performance indicators in their workplace with regards to the investigated competencies.
- The questionnaire was translated from English into Arabic, which may result in misinterpretation or misunderstandings of some of the terms or expressions. However, a careful process was instigated to ensure clarity in the concepts included in the instrument and the avoidance of any vague terminology.

- Students as key stakeholders in accounting education are not included in the current study. This may affect the current study's findings since the voice of an important group of internal accounting education stakeholders was not heard.

6.5 Future research opportunities

It has been pointed out that there is a shortage in research related to accounting education in terms of the labour market's needs in developing countries. Further studies should be able to build on the current study, especially its examination of multiple stakeholders and the use of institutional theory. The results of this study raise several further research areas, which are echoed in some cases by other authors' calls. These research opportunities might include:

- Further research would benefit from considering the students' voices to gain a clearer picture of their views as internal stakeholders. In addition, their views can be compared to their counterparts who already have started jobs to examine any differences, and the reasons behind these differences.
- The focus group method for data collection could be used. For instance, gathering accounting education stakeholders including accounting educators, practitioners, professionals and employees at one table might offer additional insights and interpretations of the needs, influences, and further recommendations for development of these programmes.
- If this study were replicated, in whole or in part, it would be compare and contrast the two contexts.
- Since a number of Libyan universities tend to imitate other pioneer universities in relation to taught curricula and the teaching and assessment methods used, it would be interesting to take a case study of one university and examine one set of competencies' development level (e.g., technical knowledge, IT skill) and

investigate it deeply in relation to, for example, class size. Tracking the effect of an intervention would also be instructive.

- Studying the effect of the recent arrival of PhD-qualified lecturers from abroad on accounting education development in Libya, including a comparison with the effect experienced after the return of accounting lecturers in the 1970s and 1980s, would be interesting.

6.6 Chapter summary

This chapter presented the conclusion of the study. It began by revisiting the research objectives, and by giving a summary of the key findings of the study. It highlighted the contributions obtained from this study and presented the implications and possible policy recommendations that would help to improve accounting education and its surrounding environment for better results in producing high-quality accounting graduates. Also, the study limitations were identified, and future research opportunities were suggested.

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Appendices

Appendix A: Summary of the previous studies in accounting education

Authors	Topic	Aims	Method	Sample and country	Findings
Carnegie and Ford Foundation reports 1950 cited in Gary, (2014)	Higher Education for Business	To issue a critical report on business education including accounting education.	N/G	The USA	The low quality of enrolled students; high focus of the accounting curricula on vocationalism; poor academic research; low emphasis on liberal arts in accounting courses; the dependence on part-time faculty members; and shortage of PhD-holders
Roy and MacNeill (1966)	Horizons for a profession-common body of knowledge for CPAs	To delineate the required knowledge those entry-level jobs graduates need to possess when they begin their professional careers as certified public accountants.	QUES & INTER	CPAs The USA	Accounting graduates should have a conceptual understanding of accounting, its interdisciplinary aspects, and the environment in which it functions They should be familiar with changing circumstances and with those bodies of knowledge which are ancillary to the accounting central purpose.
Kochanek and Norgaard (1985)	Student Perceptions of Alternative Accounting Careers	To investigate the perceptions of senior-year accounting students of what they would encounter on the job in both large and small certified public accounting (CPA) firms and in industry	QUES	Senior-year accounting students The USA	Employees perceive entry level positions as only dull and repetitive work. Issues perceived in the smaller CPA firms related to prestige, geographic mobility, salary, and benefit requirements. Positions in the industry are seen as less stressful and less competitive, requiring fewer long hours for advancement and having less turnover.
American Accounting Association's Bedford Committee (1986)	Future Accounting Education: Preparing for the Expanding Profession.	To study the features of the expanding accounting profession and the current state of accounting education.	N/G	AEPs (structure, content, and the scope of these programmes)	The old-fashioned content comparing to the business society requirements. The emphasising was placed on technical knowledge which was delivered to the students via chalk-and-talk sessions. Therefore, critical thinking, creativity, and analytical competencies were neglected in the curricula.

				The USA	
Agami and Alkafaji (1987)	Accounting education in selected Middle Eastern countries	To identify similarities and differences between AEPs of six countries and those of developed countries, to evaluate whether these countries' AEPs serve their economic and social needs, and to recommend solutions for problems identified,	Universities' curriculum Survey	Egypt Jordan, Saudi Arabia, Libya, Iraq, and Kuwait	Visual aids are either not available or are not used. Large size of classes., Therefore, limited chances for students to involve in class discussions or to interact with lecturers. IT equipment and other supporting facilities and resources are not adequate or outdated
Mathews et al. (1990)	Accounting in higher education: Report of the review of the accounting discipline in higher education	To review of publicly-funded institutions and their ability to deliver competent graduates to a rapidly changing business environment	qualitative and quantitative data	49 publicly-funded institutions Australia	The main issues that were identified by the committee were caused by the shortage of funding that allocated for accounting discipline in higher education; large number of students enrolled in AEPs comparatively to the teaching staff number which limited the staff abilities to teach students in effective way; and low payment for teaching staff and inadequate working conditions which affect their performance in teaching negatively
Armitage (1991)	Academics' and practitioners' views on the content and importance of the advanced financial accounting course	To examine the content and importance of the advanced financial accounting course.	QUES	70 Members of AICPA, 67 Members of IMA, 106 Academics The USA	The most important required topics are consolidations and business combinations, partnership accounting, governmental/ non-profit accounting, and foreign currency accounting. Academics indicated that consolidations and business combinations should have significant share of time whereas accounting practitioners believed that a wide range of topics should be enclosed in accounting programme. Academics indicated that advanced financial accounting course helps the student to strengthen their analytical skills.
Akathaporn et al. (1993)	Accounting Education and Practice in Thailand: perceived problems and Effectiveness of enhancement Strategies	To investigate educators, governmental accountants, and public accountants perceptions on -The challenges of the accounting profession in Thailand	QUES	285 professionals and educators Thailand	The most important accounting topics in relation to the Thai business context include; taxation, management accounting, financial accounting, auditing, accounting systems, business law, international applications of accounting, social and macro accounting, and governmental accounting. The most challenges that face accounting education are the shortage of accounting instructors, outdated curricula and textbooks, and absence of societal recognition for accountancy

		-The efficiency of Thai attempts to adopt different strategies to enhance accounting education and practice - The relevance of different functional accounting areas to Thai business context			
Manakyan and Tanner (1994)	Research productivity and teaching effectiveness: Accounting faculty perspective	To address the relationship between teaching and research.	QUES	Accounting academics Australia	A small but major negative relationship existed between the productivity of the lecturers in the research field and their teaching evaluation. Furthermore, if the educators would develop teaching in AEPs, academics who are a good teacher should be promoted and supported, whereas, if the need for improving the research productivity, those good academics in research should be encouraged and supported.
Novin and Saghafi (1994)	Enhancing Accounting Education in Developing Countries: The Case of Iran	To investigate and described the enhancement of AEP in Iran	INTER	Accountants with a mixed experience academic-practicing,	Iranian accounting curriculum was based on the accounting curriculum in the U S. The major problems were resulted from the use of these curricula. While the focus of AEPs in Iran was on financial accounting as the case in the US, in the light of Iranian economic and political structure the needs of the business society was for governmental, tax, cost, and managerial accounting. A large share of the subjects taught in accounting courses were not linked to the country' needs. The study attributed that to the simple needs of accounting needs comparatively to the sophisticated ones in the western countries.
Nelson (1995)	What's new about accounting education change? A historical perspective on the change movement	To review American AEPs	Historical review	N/G	Practitioners would like their employees to be sophisticatedly developed in communication, interpersonal and intellectual skills and on broadening the knowledge base as according to practitioners, the technical knowledge could be obtained from within the practical experience in the workplace. The required competencies were ignored in academic domain, and rather academics continued to focus on procedural aspects of accounting AEPs were considered too narrow and technically oriented in the US and elsewhere
May et al. (1996)	The need for change in accounting	To determine views of accounting faculty concerning the issues involved in the	QUES	984 accounting	General agreement between accounting faculty for some changes in curriculum teaching and faculty reward structures.

	education: an educator survey	accounting education change efforts		faculty members The USA	The main motivation for changes should come from the various faculty groups who have the responsibility for implementation. Rationality, cooperation are necessary to achieve high quality of accounting graduates
Adler and Milne (1997)	Translating ideals into practice: an examination of international accounting bodies' calls for curriculum changes and New Zealand tertiary institutions' assessment methods.	To investigate AEPs and see whether the required changes that were called for, are introduced in these programmes To examine the process-oriented learning in accounting education which means "learn to learn" was examined	Courses outlines & interviews	186 courses 12 Educators New Zealand	The result showed that the prescriptions of the identified process-oriented learning were classified into four types including individual versus group, case study versus non-case study, instructor-assessed versus peer-assessed, and written versus oral.
Wijewardena and Yapa (1998)	Colonialism and accounting education in developing countries: The experiences of Singapore and Sri Lanka	To compare accounting education in Sri Lanka and Singapore using the assumption of colonialism influence	N/G	Historical review Sri Lanka and Singapore	The clear influence of the occupier can be seen in Sri Lanka through the heavy emphasis that is given for legal and auditing topics in contrast to less attention being paid to management accounting. Given the fact that both countries have inherited their accounting education and practise systems entirely from the UK, Singapore has made significant progress and changed its accounting education and accounting system to be more effective comparatively to Sri Lankan ones
Hill (1998)	Class size and student performance in introductory accounting courses: Further evidence	To investigate the effect of class size on the students' performance	QUES, instructor's & student evaluation university's records,	The Max: 120, The Min: 42 students The USA	The study confirmed that no significant correlation between class size and student learning performance.
Usoff and Feldmann (1998)	Accounting Students' Perceptions of	To assess students' perceptions of the importance of nontechnical and technical accounting skills	QUES	270 graduate and undergraduate students	The highest rate was given to accounting knowledge, professionalism, logical reasoning, and problem-solving.

	important Skills for Career Success			The USA	<p>The high four rated nontechnical skills were leadership, oral communication, written communication, and teamwork.</p> <p>Statistics and memorization were observed as the least important</p> <p>Nontechnical skills were rated higher on average by graduate students than did juniors students and this is attributed to the emphasis that given to various activities in the junior level accounting courses which stress nontechnical skills, such as cases and written projects.</p> <p>It is suggested that accounting educators should encourage students to be aware of the importance of nontechnical skills for their future accounting career.</p>
Hassall et al. (1999)	Vocational skills and capabilities for management accountants	To seek the importance of vocational skills for qualifying management accountants as valued by CIMA employers, and to report the skills that are being exhibited in the workplace by entry-level employees and also by recently qualified accountants, as observed by the CIMA employers	QUES	950 CIMA employers The UK	<p>Written communications and time management skills are indicated as the most important skills for qualified accountants.</p> <p>Employers believed that qualified accountants have good IT information skills.</p> <p>The skills that employers identified to be important were rated as relatively undeveloped.</p> <p>Employers rated the ability of newly qualified accountants at the acceptable level</p>
Lee and Blaszczynski (1999)	Perspectives of "Fortune 500" executives on the competency requirements for accounting graduates	To determine the Fortune 500" executives' perceptions of the competencies those are necessary for entry-level accounting graduates.	QUES	166 companies	<p>Employers expect accounting students to learn a wide range of skills, and not just simply how to use accounting information.</p> <p>Communication, team work, problem-solving and use of computer and internet for their work are amongst the most important skills that employers expect that accounting graduate to possess.</p> <p>Changing the accounting curriculum is required that different stakeholders' perspectives to be taken into account.</p>
Albrecht and Sack (2000)	Accounting education: Charting the course through a perilous future	To answer the question why accounting education may not survive in the future and to understand changes that have been occurred in business environment and how these	INTER, focus group and QUES	Stakeholders in business, accounting, and education, accountants, and	Accounting programmes are in urgent needs for an extension regarding the curricula to comprise analytical/critical thinking, communications (oral and written), computing and decision-making competencies.

		changes have affected business and accounting education programmes		government accountants The USA	
Montano et al. (2001)	Vocational skills in the accounting professional profile: the Chartered Institute of Management Accountants (CIMA) employers' opinion	To reports on the importance that the management accountants' employers place on a specified set of vocational skills and capabilities and the level of ability of these skills exhibited by students. To prioritise future developments an integrated analysis of the two attributes, importance and exhibited level, is enabled by the use of strategic mapping.	QUES	214 valid responses from CIMA employers in UK based Organisations The UK	CIMA employers give high significance to the selected topics included in the inventory. Communication and stress management skills are considered to be the most important and the ones should be developed in accounting education programmes. According to employers, those topics should be including in the accounting courses in an integrated way.
(Chau & Chan, 2001)	Challenges faced by accountancy education during and beyond the years of transition—some Hong Kong evidence	To investigate the influences that affected AEPs in the country after its return to China in 1997	Theoretical investigate -on	Hong Kong	The transition stage resulted in that accounting educators had to have an action to ensure that their graduates can meet the profession and the society requirements in the sovereignty. The opening-up policies were followed in the country; graduates are needed to be aware of global practices, IT skills, and communication abilities to cope with difficulties they face in their workplace. The integration of these competencies in HK accounting education is seen as the big challenge that needs to be overcome by educators.
Gammie et al. (2002)	Personal skills development in the accounting curriculum	To highlight an approach that would enable an easy development for transferable and managerial skills in accounting courses	QUES	students The UK	The used approach was considered inadequate. Also, a dedicated skills module in Year 1 was insufficient. Therefore, the study suggested that an appropriate course is needed to be run in Year 2 as core module
Francisco and Kelly (2002)	Beyond Albrecht and Sack: a comparison of	To expand on the Albrecht and Sack study by closely examining the issue of skill	QUES	223 undergraduate students	Written and oral communications and analytical and critical thinking are considered as the most important skills by both educators and accounting practitioners, whereas, accounting students considered them as less important.

	accounting professionals and college students	development, and to determine if the skills seen as most important by accounting lectures and accounting practitioners are the same skills deemed important by business students.		perceptions compared to accounting faculty and practitioners in Albrecht and Sack's study The USA	This difference was attributed to the limited experience that students have in term of workplace requirements. Decision making skill is considered important by students whereas professionals and professors rated it as a less important topic. In general, the gap between accounting faculty, practitioners, and students is very narrow. The problem, therefore, may not lie with student interest or academic content.
Hassall et al. (2003)	The vocational skills gap for management accountants: the stakeholders' perspectives	To identify the relative importance of a specified scope of vocational skills needed for a chartered management accountant to discharge his/her duties	QUES	214 CIMA employers and 209 CIMA students' The UK	Employers and students recognised that it is significant for accountants to possess a range of vocational skills. Communication and time management skills and group working were among the important skills that were highlighted by employers and students. Both groups perceived that qualified management accountants should have posse knowledge that includes nontechnical knowledge to successfully perform their accounting jobs Students believed that their peers are good in time management, while employers perceived that their employees' technology and software skills are developed.
Burnett (2003)	The future of accounting education: A regional perspective	To ascertain which skills are important for new graduates and which educational innovations are effective from employers' perceptions of their university's accounting graduates and members of a local CPA chapters	INTER and online survey	116 employers and 357 CPAs The USA	The top-rated four professional skills were analytical/critical thinking, written communication, oral communication, and decision-making. The top three technology skills included spread sheet software, windows, and word-processing software. The top education innovation was internships.
Marriott and Marriott (2003)	Are we turning them on? A longitudinal study of undergraduate accounting students' attitudes towards	To present the results of a longitudinal study of undergraduate accounting students' attitude towards accounting as a profession.	QUES	97 students The UK	The perceptions of students regarding accounting were changed negatively from what they believe when they entry accounting education programmes. After they pass their courses, students feel that accounting is a dull subject and is not more than bean-counter job which means accounting education is not designed to provide successful accounting job

	accounting as a profession				
Lin et al. (2005)	Knowledge base and skill development in accounting education: evidence from China	To survey on the required knowledge, skills, and pedagogy As perceived different stakeholders	QUES	181 Practitioners, 43 educators, 845 and students China	Financial accounting, finance, management accounting and taxation are the most important competencies. This is because that Chinese AEPs was still emphasised the traditional knowledge training rather than the skills components.
Watty (2005)	Quality in accounting education: what say the academics?	To study the accounting education quality	QUES	Educators Australia	The fundamental objective of accounting education should be on extending intellectual capabilities of the students. Furthermore, they stressed the need to develop accounting students' thinking skills and gave technical accounting knowledge and bookkeeping competencies a secondary importance.
(Byrne & Flood, 2005)	A study of accounting students' motives, expectations and preparedness for higher education	To examine the perceptions of newly enrolled students about their motivation, rationale for selecting accounting, preparedness, and expectation of AEPs and to explore how these factors impacted upon the students' learning	QUES	Accounting students Ireland	Since the students were motivated to choose accounting as a pathway toward an attractive career, they expected to improve their intellectual, personal and social competencies. Furthermore, they expected that they would increase their self-confidence and self-esteem. Accounting educators should exploit these motivations and high expectations of the students to shape AEPs structures to better preparation of these students.
Blanthorne, Bhamornsiri, and Guinn (2005)	Are Technical Skills Still Important?	To identify skills necessary for promotion and success in the public accounting environment.	QUES	402 accountants	Technical skills are still indicated as important for accounting graduates. The fundamental objective of accounting education is still focused on providing students with the sound of technical competencies.
Hassall et al. (2005)	Priorities for the development of vocational skills in management accountants: A European perspective	To present and compare the opinions of the employers of management accountants in Spain and the UK regarding vocational skills, and to identify major constraints that hamper improving vocational skills as perceived by the Spanish and UK employers	QUES	214 from organisations in The UK and 55 in Spain	The development of the work place skills in students should be the fundamental goal of educational institutions. The employers are not satisfied with the accounting graduates' level of non-technical skills and knowledge, the lack of the academics for practical experience, and according to the employers, the resistance of educators for change is an obstacle for developing vocational skills. Large class sizes, high teaching loads and shortage of economic resources are not viewed as constraints that limit development of

Hill and Milner (2006)	The placing of skills in Accounting degree programmes	To investigate examples of other HE academics, and to broaden the field of learning approaches to include skills development in accounting education in the UK	INTER	13 academics from 6 universities The UK	<p>The 'softer' critical, reflective, deepen thinking and problems evaluation and solving. Skills are considered important</p> <p>Identifying the required skills are debates regarding the way they should be included in accounting courses.</p> <p>There is a clear agreement to improve students level in area such as critical thinking, reflective learning,</p> <p>The main highlighted issues are</p> <p>large class sizes; the over-crammed accredited curriculum; readiness of accounting students, as against non-numerical/technical skills: and the pressures that are practised by semesterisation and from the hierarchical administration;</p>
Ferguson et al. (2006)	Accounting textbooks: Exploring the production of a cultural and political artifact	explored the production of textbooks in introductory financial accounting	INTER	12 textbook authors and commissioning editors	<p>The study described accounting textbooks as “cultural artifacts” that comprise the cultural, ideological, and political interests of specific stakeholders in the society.</p> <p>The investigated textbooks allow educators to support cultural homogeneity through the advancement of shared attitudes.</p> <p>The textbooks are either directly or indirectly, were influenced by professional accounting bodies through course accreditation requirements.</p> <p>Producing of these textbooks was highly affected by a complex social and cultural relations</p>
Campbell and Hill (2007)	Using a systems methodology to implement an assurance of learning process	To describe the process of AOL in one university that can be used a guidance to other institutions about developing an AOL	The process was based on specific student learning objectives (SSLOs)	N/G The USA	Five significant problems that faced the implication of AOL. These problems included the absence of strategic vision, the lack of appropriate selection for the learning objectives, the absence of using technology in a dynamic, iterative process, and the rushed work due to the poor planning of the AOL process
Lin (2008)	A factor analysis of knowledge and skill components of	To seek the desirable knowledge and skill that should be emphasised in accounting	QUES	186 practitioners, 43 educators,	Skills that are related to business and management (including resources management, business law, business strategy, and marketing, supply chain and logistics, and global business) should have more emphasised in AEPs which

	accounting education: Chinese case	education to meet the challenges stemming from the changing business environment.		and 172 students China	evident that these subjects have high significance than that is given for accounting subjects
Mgaya and Kitindi (2008)	IT skills of academics and practising accountants in Botswana	To report on a study done to evaluate IT skills in practise and accounting education programmes in Botswana and to investigate lecturers and to practice accountants' views on the important IT skills for practising accountants.	QUES	27 lecturers and 250 accountants Botswana	The self-reported IT skills of practising and accounting educators are lower than what they think practising accountants should have. Using of computers was considered extremely important by practitioners whereas educators rate it as an important skill.
Green et al. (2009)	Facing up to the challenge: why is it so hard to develop graduate attributes?	To outline the issues that will need to be investigated by the educators if universities are to play a positive rather than reactive role in shaping this agenda.	Theoretical study	N/G Australia	Further difficulties were experienced from the increase of students number in recent years which were not given the appropriately allocated expenditure
González and Hassall (2009)	The changes to accounting education and accounting educators as a result of changes in the Spanish university system: A case study using an institutional theory approach	To explore the extent that external changes and the pressures of various parties may be considered as pivotal elements to solve difficulties faced accounting education,	Observatio-n, & informal discussions and documents	21 INTER with lecturers Spain	The changes in Spanish AEPs were resulted from seeking legitimacy and higher efficiency The professional participation was not considered significant in Spanish AEPs, and accreditation organisations have a significant effect upon lecturers regarding controlling promotion procedures
Jackling and De Lange (2009)	Do accounting graduates' skills meet the expectations of employers? A matter of	To examine the focus given to technical and generic skills developed during accounting bachelor courses	QUES & INTER	174 graduates & 12 Human resource managers Australia	Technical knowledge is considered important by both groups, employers emphasised a wide range of generic abilities, generic skills is not emphasised adequately in AEPs, and the employers' perceptions different in four areas of skills: team skills, leadership potential, oral communication and the interpersonal skills of graduates.

	convergence or divergence				
Kavanagh et al. (2009)	Stakeholders' perspectives of the skills and attributes for accounting graduates	To study how technical knowledge and nontechnical competencies defined by stakeholders, and to seek stakeholders views regarding who are responsible for developing the required competencies in accounting graduates	Focus groups	36 employers Australia	Employers prefer to employ graduates who are equipped with a diverse range of non-technical competencies: communication and presentation, self-management, work in groups, initiative and enterprise, problem solving, IT skills and organising skills, the important technical knowledge include practical accounting skills, IT skills and industry specific awareness, employers are not satisfied with the graduates level in communication and problem-solving skills, and the same case with technical knowledge of the graduates.
Seng (2009)	Accounting education in Cambodia	Discussed AEPs and their development in the country	Theoretical study	Cambodia	The adopted teaching approach is "passive teaching". Student were tend to not engage in the class discussion. Resistance was made by educational administrators to change this approach to be student-central. The lack of the educators for the practical experience and the shortage of inadequate accounting labs led that the student to miss the opportunity to acquire the required analysis and reporting skills
Ali et al. (2009)	The factors influencing students' performance at university technology Mara Kedah	To examine factors that could hamper students' performance.	QUES	418 Students Malaysia	These factors were related to demographic characteristics, active learning, students' attending, participation in addition to curricular activities, the influence of the peer and the course assessment. The evaluation methods that applied in the courses are perceived as one of the major obstacles for accounting students improvement since it does not show a fare results for those students.
Gallhofer et al. (2009)	Educating and training accountants in Syria in a transition context: perceptions of accounting academics and	TO report the accounting education and training in Syrian transition context in the international context of globalization	INTER	23 Professionals and academics Syria	To be an accounting professional, candidate needs to complete a compulsory course in accounting this requirements replaced the previous ones (experience and oral and written examinations only) that was inherited from the Colonizer regulations. low level of accounting students was attributed to the structuring of public-private provision, negligence of sufficient consideration for the context in the

	professional accountants				<p>syllabi, and in particular the global market liberalization and the over emphasizing for the technical knowledge in AEPs.</p> <p>AEPs were in need to be brought in line with the on-going development worldwide so that these programmes can provide accounting graduates who would work competently in the transition stage in Syria. A closer relationship and co-operation between academia (ASCA) was perceived beneficial by the different interviewees.</p>
Palm and Bisman (2010)	Benchmarking Introductory Accounting Curricula: Experience from Australia	To establish and apply benchmarks in appraising the taught curricula regarding learning strategies and goals, subject orientation, topics, teaching methods, and assessment activities	QUES	Subjects' outlines and the context of the taught textbooks, cross-sectional and, teaching coordinators Australia	Five benchmarks regarding upgrading accounting curricula were established. These benchmarks included; the focus should be given for users interests instead of focusing on preparers preferences; the objectives of learning should be based on procedural approach rather than conceptual approach; the teaching and learning strategies is better to be facilitator orientation rather than instructor orientation; assessment process should be transferred from conventional to be innovative; and learning objectives and activities should be in alignment with assessment
Bui and Porter (2010)	The Expectation-Performance Gap in Accounting Education: An Exploratory Study	To test the proposed framework. Moreover, to provide a document study of the accounting programme of a New Zealand university and to conducted interviews with different stakeholders associated with the programmes at the University	INTER	Eight students, five recent graduates, six educators, and 11 employers New Zealand	Employers expected accounting graduates to hold sets of competencies: accounting principles and concepts, a basic understanding of business, and good communication, working in groups and interpersonal skills, a personality that accord with the firm's culture, and the lifelong learning. Employers identified number of obstacles in AEPs: insufficient resources (funds, faculty members and facilities); low admission requirements; crowded class; the given priority to research over teaching through (e.g. tenure and promotion policies); low educational level, weak ability and aptitude of students
Awayiga et al. (2010)	Knowledge and skills development of accounting graduates: The perceptions of graduates and employers in Ghana	To investigate both the professional an IT skill requirements of the accounting graduates	QUES	131 graduates & 25 employers Ghana	The most required professional skills are analytical/critical thinking and spread sheet packages was the important IT by both groups.

Welch et al. (2010)	Accounting professionals' value assessment of entry-level IT skills and topics: A comparison of the differences between CPA firms and industry/government organisations	To seek the efficiency of IS programmes in developing required skills in accounting graduates.	QUES	440 CPAs & accountants The USA	Computer auditing software was significantly prioritised by the CPA firm group, in contrast, the industry and government groups highly ranked the data analysis and project management. The authors elaborated the preference of those different stakeholders to the job functions nature of each group. Further, the study finding significantly emphasised the notion that Excel and Windows software should integrate into accounting courses.
Oliver et al. (2011)	Accounting graduates and the capabilities that count: perceptions of graduates, employers and accounting academics in four Australian universities	To compared these respondents' views regarding skills that perceived as developed by accounting students.	QUES & Graduate Employability Indicators (GEI)	316 graduates & 99 employers & 51 educators Australia	The results indicated that there was a close similarity between employers' and courses organisers' perceptions regarding the developing level of students. However, according to graduates, The most skill that perceived to be developed was 'independent learning'. The skills related to oral communication, problem-solving, enough awareness of ethical code, and teamwork, were perceived undeveloped in contrast to their importance as seen by graduates. This low skills level was attributed to a high focus on courses content which meant that lecturers have less time to teach these skills. Additionally, lacking those lectures for the sufficient experience affected their abilities to teach these skills.
Keneley and Jackling (2011)	The Acquisition of Generic Skills of Culturally-diverse Student Cohorts	To examine the generic skills which students perceived they developed during their studying at accounting education programmes to be ready for the employment	QUES	437 students Australia	Students thought that AEPs helped them to improve generic abilities, differences in perceptions were highlighted between different groups of students, and educational practices aspects were not developed in AEPs which would help integrating generic skills in the curriculum in a way that maximises the opportunities for culturally-diverse student cohorts to improve their employment competencies by the graduation.
Chaker and Abdullah (2011)	What accountancy skills are acquired at college?	To assess the accountancy skills of KIMEP accounting graduates developed while they study at the college	QUES	77 graduates UAE	Sets of knowledge and skills were developed in KIMEP accounting graduates, and they include professional ethics (organisational and business management skills), interpersonal and communication skills, auditing skills and information development and technical and functional skills.

Crawford et al. (2011)	Generic Skills in Audit Education	To determine which competencies are necessary for students to acquire, and to identify which skills are taught in the UK universities by audit academics	QUES	146 academics 371 Accountants The UK	Academics believed that analytical, written communication and oral communication skills are important for both students and employers, whereas they thought that teaching oral communication skills is not as high as teaching of analytical and written communication skills, employers gave high ranking for presentation skills more than academics did, and academics respondents don't support the idea of including basic IT skills and numeracy in accounting curricula
Baxter and Thibodeau (2011)	Does the use of intelligent learning and assessment software enhance the acquisition of financial accounting knowledge?	To examine the use of intelligent learning and assessment (ILA) software to improve such cognition	QUES	Control group (64 students), Experimental group (30 students) The USA	Students who used ILA did better than those who did not use this software in the exam regarding the financial accounting material. Well-course management was noted by the educators in relation to the use of ILA
Freeman and Hancock (2011)	A Brave New World: Australian Learning Outcomes in Accounting Education	To highlight the changes that took a place in higher education to emphasise the development that can be continuously obtained by adopting AOL.	N/G	Australia,	Although, the adoption of AOL process can be seen beneficial concerns about the learning goals and the clarity of these goals can be raised. Further, the cost/benefit and time that required for this process vs the usefulness of the adoption of such process in AEPs has perceived a problem.
Smith et al. (2012)	Accounting faculty perceptions of the influence of educational and work experiences on their performance as educators	To identify the skills that faculty members should have for their teaching job.	QUES	1,200 doctoral-qualified accounting faculty members The USA	A good background of business and ethical attitudes, teaching accounting topics, and high emphasising for life-long-learning were the key abilities they thought they should have.
Boritz, Borthick, and Presslee (2012)	The effect of business process representation type on assessment of business and control risks: Diagrams versus narratives	To evaluate using of diagrams instead of narrative in internal control processes in AIS course	Multiple-choice, 24-question assignment	144 students The USA	Students given textual representation exhibited higher efficiency and greater weighted-average of performance than their counterparts of the diagrammatic representation. Whereas the method of representation was not associated with accuracy, academic achievement highly associated with accuracy and minor efficiency. Self-efficacy was negatively linked to weighted-average.

Thibodeau et al. (2012)	A supplementary evening program for students in the introductory financial accounting course	To describe an evening programme of a study to supplement the introductory accounting course	QUES	343 students 16 practitioners The USA	Indicated that the course was beneficial regarding obtaining important accounting concepts and competencies including the conceptual framework, the consequences of unethical behaviour, the broad business, functional and personal competencies, and career opportunities that exist in the post-Sarbanes financial reporting environment.
Behn et al. (2012)	The Pathways Commission on Accounting Higher Education: Charting a national strategy for the next generation of accountants	To study the future structure of higher education for the accounting profession and develop recommendations for educational pathways to engage and retain the strongest possible community of students, academics, practitioners, and other knowledgeable leaders in the practice and study of accounting	N/G	Input from a variety of stakeholders The USA	Several obstacles inhibited accounting education development and they are: lack of flexibility in tenure processes, and more focus on research productivity; lack of reward structures promotion that consider students and syllabus innovation; the slow process of curriculum changes; lack of teaching staff for the necessary knowledge, experience, and chances to incorporate effective practices in teaching methods; and the absence the sound pedagogy that relevant to professional aspects
Yücel et al. (2012)	Accounting Education in Turkey and Professional Accountant Candidates Expectations from Accounting Education: Uludag University Application	To investigate the present state of AEPs with respect to required competencies as expected from graduates	QUES	245 students Turkey	AEPs are still traditional and not keep up pace with dramatic changes in Turkish business environment. No role for accounting profession in improving AEPs, and problems solving and communication skills are considered required in these programmes
Yisau and Rashidat (2012)	Accounting Education in Nigeria: A Need for Synergy	To examine the Nigerian AEPs in higher institutions and professional level and to investigate the issues that face educators.	QUES	451 academics Nigeria	The highlighted challenges; poor quality of lecturers, low payment for lectures, collaborating between the academia and profession does not exist, lack of fund for good educational environment, low quality of students.

Tempone et al. (2012)	Desirable generic attributes for accounting graduates into the twenty-first century (The views of employers)	To determine the required generic attributes for accounting graduates as perceived by different stakeholders	INTER& Focus group & QUES	Three professional associations and 29 employers, 23 academics Australia	The most important skills in the three areas of recruitment, training and on-going employment are generic skills (e.g. communication, team work and self-management), and the demands on universities are to provide employers with the well-equipped graduates are different between the surveyed stakeholders.
DeBerg and Chapman (2012)	The first course in accounting: an assessment program based on student learning outcomes and alternative pedagogies	To describe a college's assessment of learning experience in the principles of financial accounting course	Exams scores	453, 305, 445, 393 Students (different academic years) The USA	The results provided valuable assessment feedback that validated teaching strategies for some instructors and raised questions about pedagogical approaches for others. The findings also motivated conversations among instructors to share effective practices at least for one instructor, students performed as well (and in some cases better) when using free, web-based content rather than a traditional financial accounting text
Adler (2012)	The state of accounting education scholarship in New Zealand	To investigate the agendas in accounting education research	Theoretical review & INTR	83 articles in accounting education(1991- 2010) New Zealand	Enlightening teaching and learning activities were to a large extent served by accounting education research. However, the study concluded that accounting education research is becoming undervalued.
Milliron (2012)	CPAs explore a pre-certification pathway to excellence	To examine the opinions of CPAs regarding the gaps in core competency development in an undergraduate degree	QUES	CPAs The USA	Communication and analytical thinking should have more emphasise over even the technical knowledge. However, accounting education programmes should be balanced to highly focus on accounting-specific subjects and give strong emphasis for the quality of courses vs. quantity.
Suwardy et al. (2013)	Using digital storytelling to engage student learning	To describe the experiment of using digital storytelling approach as a pedagogy method in introductory financial accounting course	QUES & experiment	12 episodes-story (each one lasted 20 minutes)& 34 students Singapore	Students were befitted from the digital stories as an effective pedagogy to contextualise accounting and its critical role in facilitating the management task to make decisions.

Einig (2013)	Supporting students' learning: The use of formative online assessments	To examine multiple choice questions (MCQ) and its efficacy on the level of students learning at one University	Analysis an exam scores,	74 students 2008. 96 students 2009 The UK	The previous accounting knowledge and the country of origin were also correlated to the student performance in the exam. Moreover, the students who widely had used MCQ achieved high scores as shown by the additional test. Also, through a post-analysis questionnaire, MCQ modules was indicated by the students as a critical tool for developing their learning
Mattar and El Khoury (2013)	Identical instructor, different teaching methodologies: Contrasting outcomes	To examine the students' views regarding their learning, performance and trends in the case of using both traditional and multimedia methods in producing financial accounting II programmes	QUES	PowerPoint group =40 Traditional group=70 students Lebanon	Students perceived more interested about the use of multimedia (PowerPoint) method and they considered it more organized than the traditional approaches. But, this latter method was perceived as more effective about the studied theories, improving problem-solving, allowing more interaction between students and lecturers
Klibi and Oussii (2013)	Skills and Attributes Needed for Success in Accounting Career: Do Employers' Expectations Fit with Students' Perceptions? Evidence from Tunisia	To examine Tunisian students' and employers' perceptions and expectations of the importance of competencies for securing entry-level employment in accounting.	QUES	81 students & 48 practitioners. Tunisia	Employers preferred graduates with a various range of non-technical skills (interpersonal, personal and intellectual skills, physical qualities and IT skills), and students valued the technical knowledge as the most important area for their future career. The expectation gap between students and employers caused by lack of connection between university and accounting profession
Nassar et al. (2013)	Accounting Education and Accountancy Profession in Jordan: The Current Status and the Processes of Improvement	To identify the issues that obstruct Jordan accounting education and the accounting development, and to suggest strategies and techniques that can effectively improve the both fields	QUES	56 accounting instructors Jordan	The main issues include the lack of qualified accounting lecturers The shortage of local accounting textbooks The lack of research in regard the relevant needs of the country's environment and needs
Yu, Churyk, and Chang (2013)	Are students ready for their future accounting careers? Insights from	To discover and evaluate employers' perceptions of how well an undergraduate accounting programmes were	QUES	464 interns, 428 employers &	A perception gap between students' self-assessment and employer assessment of skill sets exists at the intern stage.

	observed perception gaps among employers, interns, and alumni	developing career-related capabilities, and to examines perceptions of alumni regarding skill sets taught in the curriculum one-year after graduation,		156 Alumni. The USA	Accounting educators and the students are not adequately aware of employers' expectations and needs.
Cull and Davis (2013)	Students' Perceptions of a Scaffolded Approach to Learning Financial Planning: An Empirical Study	To examine students in financial planning in regard to the advantage of a scaffolded learning approach	QUES	649 students Australia	Students perceived the scaffolded tasks to be valuable learning experiences which increased their appreciation of the skills and knowledge required by financial advisers. Although students may bring different frames of reference to their learning, and the positiveness of perceived value of scaffolded instruction may vary between different demographic groupings, scaffolding techniques are shown to provide strong potential to assist university educators and their students in financial planning.
Daff (2013)	to show how interpersonal skills can be incorporate into the accounting curriculum	Accounting students' reflections on a course to enhance their interpersonal skills	Action research	N/G Australia	<p>The study result showed that students exhibited apprehension and concern while they practised interpersonal skills.</p> <p>After more practice, the students' confidence increased and their communication and attitudes were evident.</p> <p>Students expressed that learning journals were considered as an effective tool for evaluating the development of such skills.</p> <p>The session of guest lecturers were highly appreciated by the students since it helped them to obtain valuable notion of the workforce.</p>
Watty et al. (2013)	Developing a Global Model of Accounting Education and Examining IES Compliance in Australia, Japan, and Sri Lanka	To investigate how IES are perceived and value by member bodies. To examine levels of awareness of IES; drivers of compliance and convergence and non-compliance and non-convergence with IES; and key factors influencing IES adoption	QUES& INTR	503 IFAC member bodies, academics in Australia, Japan and Sri Lanka.	<p>There was a difference in language/translation, culture/learning approaches and the recognition of the difference between countries regarding the education systems.</p> <p>It is also important for IAESB to consultate with key groups of stakeholders to develop communications strategy targeted at accounting academics in order to develop their awareness and understanding of IESs.</p> <p>The importance of making the academics aware of these standards is because the standards give a global view for the quality curriculum design and assessment. The standards are as relevant to educating future accounting professionals in higher education as they are in professional programmes offered by IFAC member bodies. The IAESB is recommended to consider how</p>

					<p>it might better to communicate IESs to IFAC member bodies in countries that English is a second language and accounting education is underdeveloped.</p> <p>A suite of designed resources should use to enhance the understanding and interpretation of IES for these professional bodies.</p>
Lynn (2013)	The impact of diversity on approaches to learning and assessment preferences of intermediate accounting Students	To examine different accounting students in relation to approaches to learning, assessment preferences, and the relationship between these two aspects	QUES	366 students The USA	There were differences in terms of approaches to learning and assessment preferences between the investigated subgroups of students. Female students and US-students tended to prefer assessment that includes teacher-guided test preparation. In contrast, assessment involving higher-order thinking test were the preferences of male students, minority of students, international students, and non-traditional students.
Margaret Healy et al. (2014)	Student Views on assessment activities: perspectives from their experience on an undergraduate programme	To investigate the students' perceptions in relation to assessment tasks they had in their courses	QUES	100 students Ireland	<p>Assessment tasks were perceived as stimulated activity, rather than being mere passive recipients of grading.</p> <p>Students tended to be more responsive to assessment that they think is more relevant to their future career.</p>
Harry et al. (2014)	Accounting curriculum and market needs	To determine knowledge and skills that Greek businesses demand from accounting education programmes and to addresses any gaps between the employers' needs and the academic accounting/business curriculum.	QUES	166 students, 25 lecturers/professors and 155 companies. Greece	<p>General culture, oral communication skills, written communication skills, public speaking skills, ability to think critically, ability to work under pressure and personal fit with the company's image are considered as the main areas that accounting programmes must focus on</p> <p>Connections between accounting education programmes and market's requirements are needed in particular in the last year of the studies. E.g. employers could speak to the students.</p> <p>AEPs should emphasise the advanced and accounting subjects as they are fundamental requirements of job performance</p>
Abayadeera and Watty (2014)	The expectation-performance gap in generic skills in accounting	To investigate the important generic skills for the career success of accounting graduates.	QUES	19 educators & 31 graduates Sri Lanka	However, university educators are aware of the employer expectations of graduate accountants regarding generic skills.

	graduates: Evidence from Sri Lanka				The main cause of the expectation-performance gap, as identified in the analysis, is educators' low confidence in teaching the required generic skills for career success
Chen (2014)	A comparative study of what accounting employers in the United States and Hong Kong expect: implications for curriculum and pedagogical design	To compare the employer's expectations in the USA and Hong Kong on what accounting graduates level of the required knowledge and skills, and to investigate what accounting employers wanted and what was perceived as	QUES and interview	Seven educators two accountants 3 professional Hong Kong	Oral and written communication, understanding the business environment and various forms of management are the important areas for students. Written and oral communication, understanding the business environment and management advisory services were not developed in students. The Hong Kong Institute of Certified Public thought that tax accounting, tax research, use of accounting software and management of accounting graduates were weak
Al Sawalqa and Obaidat (2014)	Bridging the Gap in Undergraduate Accounting Education Programs in Jordanian Universities: A Call for Action	To investigate the current status of AEPs and to identify the necessary actions to improve these programmes	QUES	264 students Jordan	Accounting students are to some extent satisfied with the current accounting education model. Lack of the necessary fieldwork and training programmes. Accounting departments should add all the necessary courses including generic skills to their plans. Consequently, accounting departments in Jordanian universities must give more emphasis to the fieldwork and training programs. Accounting departments must also offer relevant accounting software programs along with scientific research methods in accounting to their students
Jones (2014)	Bridging the Gap: Engaging in scholarship with accountancy employers to enhance understanding of skills development and employability	To report experiences of the author of working with accountancy employers to improve a deeper grasp of skills development and employability in the accounting profession.	Emails, telephone conversations, meetings with Employers	8 Employers the UK	Accountancy employers pursue to employ graduates who have the abilities to enhance the professional credibility amongst colleagues and clients through their competencies
Howieson et al. (2014)	Who should teach what? Australian	To address the roles and the responsibilities of universities	INTER	3 professionals	Some believed that it is not the responsibility of the universities to provide the business with the ready to work graduates. In contrast, other are still insist that

	perceptions of the roles of universities and practice in the education of professional accountants	and practitioners in developing accounting students.		29employers, & 15 graduates and students Australia	improving the students technical and non-technical competencies is the main task for the universities. This, in turn, leads to high employers' and professionals' expectations of accounting graduates regarding their abilities.
Yap et al. (2014)	Challenges facing professional accounting education in a commercialised education sector	To address the gap between the theory and the practice in AEPs which has been gradually widening	QUES, content analysis	Students Australia	Courses were not integrated, and there was no harmony between them, the overcrowded syllabus and the lack of focus on content instead of improving students' competencies were key issues that influence professional accounting education, and besides, the absence of key components in education processes such as leadership and staff training and incentive systems have affected these programmes negatively. A discussion among educators regarding chances and constraints to develop AEPs in the light of market' needs would highly help such development.
Coetzee, Schmulian, and Kotze (2014)	Communication apprehension of South African accounting students: The effect of culture and language	To investigate communication apprehension of the students and its relationship with two factors; culture and language	QUES	337 students South Africa	The participated culture groups showed high differences in relation to the communication apprehension. Students coming from poor societies exhibited higher communication apprehension. Also, students who were given instruction in the business language tended to exhibited less communication apprehension
Seow et al. (2014)	Revisiting the Determinants of Students ' Performance in an Undergraduate Accountancy Degree Programme in Singapore	To examine academic performance of accounting students and elements that influence this performance	QUES &Final grade point average (GPA) at graduation	823 students Singapore	There was a positive relationship between academic performance and number of elements including the students' previous academic achievement, the interview used for the admission, critical thinking, mathematical aptitude and gender
Romanus and Arowoshegb e (2014)	The Challenges of Accounting Education: The Nigerian Experience	To investigate the challenges confronting AEPs in Nigeria	Literature review	N/G	The Nigerian accounting profession regulations were inherited from the colonial master-the UK and the accountants were trained by the foreign institutions and bodies (e.g. ICAEW) in the countries or abroad. Later on the establishment of a number of local professional bodies ICAN, and ANAN contributed to some extent to the localization of accounting education.

					The need of accounting education in the country was linked to the economy growth which necessitated that Nigerian accountants should be trained as the same of their counterparts in the global context. The significant constraints were insufficient of research equipment, and the outdated curricula materials such as books and accounting journals.
Majzoub and Aga (2015)	Characterizing the Gap between Accounting Education and Practice: Evidence from Lebanon	To analyse the views of five main groups of stakeholders and compare these perspectives about the competencies of accounting graduates, and to investigate the reasons beyond the gap between those groups of stakeholders regarding their perceptions	QUES	223 graduating students, 50 professors, 25 department heads, 67 professionals, 85 employees Lebanon	<p>The accounting curriculum incorporates the competencies stipulated by the IAES, in practice.</p> <p>There is a large gap in how the various stakeholders assess the proficiencies of fresh accounting graduates in these competencies.</p> <p>Alarming, employers believe that accounting graduates lack the required technical competencies for the job market, while professors, department heads, and students believe that fresh graduates have acquired the required competencies by the time of graduation.</p>
Spraakman et al. (2015)	Employers' Perceptions of Information Technology Competency Requirements for Management Accounting Graduates	To investigate perceptions of management accounting graduates employers about the IT knowledge and skills they require in the graduates	Exploratory field research	39 Chief financial officers New Zealand	<p>The respondents highlighted intermediate proficiency, and awareness of Microsoft tools including Excel, Word, PowerPoint, and Outlook as essential for graduates.</p> <p>Further, students should have sufficient familiarity with the structure and navigation of an enterprise resource planning system to process transactions such as accounts receivable.</p> <p>The most important aspect of Excel is its use for analysis process in accounting.</p>
Siriwardane et al. (2015)	Making entry-level accountants better communicators: A Singapore-based study of communication tasks, skills, and attributes	To fill some of the gaps of communication skills.	QUES	53 Practitioners and members of the Chartered Institute of Management Accountants (CIMA) based in country	<p>In accounting, the communication is more done in written form rather than oral, listening is the most important skill.</p> <p>The study provided an implications to develop an important communication skills in curricula.</p> <p>For example, instead of asking the students to provide a formal presentation, they should use visual aids, role playing to improve their communication skills.</p>

				were surveyed.	
Webb and Chaffer (2016)	The expectation-performance gap in accounting education: a review of generic skills development in UK accounting degrees	To examine the graduates' views regarding the extent to which chances are available for developing their generic skills in accounting degrees.	QUES	Accounting graduates The UK	Oral communication skills, the ability to take a comprehensive and global vision of an organisation, resilience and ethical awareness are amongst the competencies that can be developed in the graduates. The priority was given to develop the skills that desired by The QAA and less attention was paid to the competencies that required by employers. The relatively poor level of some skills was attributed to: Lack of understanding desired and required competencies by employers and insufficient cover for knowledge attributes (e.g. ethics) in the courses
Abdullah et al. (2016)	Pedagogical Training in Ph. D. Programs: How Does Accounting Compare to Similar Disciplines?	To assess the used teaching and training methods	QUES	755 Ph.D. students The USA,	The results showed great information in terms of teaching training, and teaching responsibilities and teaching feedback. Furthermore, regarding the participated accounting doctoral students, they believed that they were more prepared for their job of teaching. Also, according to the author, lessons for improving teaching preparation can be learnt from the study
Wynn-Williams, Beatson, and Anderson (2016)	The impact of unstructured case studies on surface learners: a study of second-year accounting students	To examine accounting students' perspectives of the impact of the unstructured cases on deep and surface learning	QUES	264 students New Zealand	There was no significant change in the deep learning style throughout the semester. In contrast, the scores of the surface learning were improved. Further, these results suggested that students emphasised what is being required
Hill (2016)	Do accounting students believe in self-assessment?	To examine self-assessment strategy via surveying the students in the final year regarding the efficiency of self-assessment strategy at a	Teaching intervention & QUES	282 student South Africa	Unless these students were encouraged to do self-assessment, they would not do so. Also, after this experience they thought that using such a tool was seen beneficial and would improve their overall academic performance.
Khan et al. (2016)	Use of social media by university accounting students and its impact on learning outcomes	To investigate the use of these social media applications by accounting students to underpin the academic performance in an informal environment and how	QUES	126 student Australia	Social media applications were used by the students for academics purposes. The use of this tool was to share notes, previous exam question, practice exams answers, and completing assignments with their classmates.

		this use effects student learning outcomes.			There was a significant correlation between GPA and the use of social media for an academic purpose.
Davis Davis et al. (2016)	Remote Proctoring: The Effect of Proctoring on Grades	To study online learning as a mean of technology integration in AEPs and in particular the integrity of testing in the online material of the course in	Exam grades	261 students the USA	The use of technology (proctoring services) in online courses is presumed to enhance the academic honesty of such courses by decreasing the chance of comment an academic dishonest in exams
Naqi and Camillo (2016)	Accounting Professors' Perceptions of Academic Dishonesty	To survey accounting faculty members' views of academic dishonesty and its relation to using technology in	QUES	388 faculty members in The USA & 57 faculty members in Canada	Dishonesty increased over the last decade and technology advance was perceived amongst the factors led to the increase of academic dishonesty incidences. These incidences included plagiarism rather than cheating (e.g. students used unauthorised material on an exam, and previous students' assignments). Universities have not updated their policies to deal with the new adopted technology challenges.
Watty et al. (2016)	Innovators or inhibitors? Accounting faculty resistance to new educational technologies in higher education	To discuss this challenge and investigated whether there was resistance from the faculty members to the adoption of new educational technologies	INTER	13 academics Australia	Faculty members were resistant to the adoption of technologies. The ability of the accounting faculty members was the main reason that led them to be resistant for the adoption of technologies in the 21st century.
Boulianne (2016)	How should information technology be covered in the accounting program?	To identify information technology (IT) competencies that should be developed in AEPs to provide skilled professional accountants	Content analysis	Different sources of data Canada	IT had lost ground in the CPA education programmes which reflected the students' levels negatively. This due to some (e.g. larger coverage in finance, strategy, and governance topics; challenges to promote and teach IT in terms of course development; and a lack of recognition of and incentives for academic work on IT skills)
Sayed and Lento (2016)	Accounting professors' perceptions of academic dishonesty: motivations,	To investigate accounting views of academic dishonesty and its relation to the use of technology	QUES	388 Faculty members' The USA and Canada	The faculty members believed that dishonesty increased over the last decade and technology advance was perceived as one of the related factors Students used unauthorised material on an exam, and previous students' assignments.

	controls and the impact of technology				Universities have not updated their policies to deal with the new adopted technology challenges. One of the elements that can be used to mitigate academic dishonesty included using paid Turnitin software to check plagiarism and changing the structure of the exam and the assignment annually.
Steenkamp and Roberts (2016)	Unethical practices in response to poor student quality: An Australian perspective	To ascertain the quality of accounting students and the programmes and how this quality and its requirement may affect accounting faculty and their teaching reducing the academic rigour	QUES	39 accounting academics Australia	There was a decline in the quality of accounting programmes and the student academic level due to the rise of the frustration, disillusionment, and difficulties with the workload. The experience of the institutional pressures of the academics to treat students as clients and consider their institutions' reputation led them to inflate the student grades or make the assessments easier.
Ellington (2017)	The impediments to the change to UK university accounting education, a comparison to the USA pathways commission.	TO compared the accounting education in the UK to the suggestions that were set out in the Pathways Commission.	Author sought the answer of the research questions through the literature.	N/G	The absence of professional accounting body coordinated engagement was highlighted. The institutional inertia in AEPs were the main impediments of change in these programmes. Nevertheless, accreditation system was perceived vital (e.g. for the assurance of learning), this system which covers curriculum, pedagogy, and assessment, was seen limiting the development and change that educators may wish to undertake in AEPs.

Appendix B: interview questions

Stakeholders Research Qs	Interview questions for the Educators	Interview questions for the Practitioners	Interview questions for the Professionals
General questions to explore the current state of accounting programmes at Libyan universities?	1- Tell me about what you know about accounting education at Libyan university?	1-Tell me about what you know about accounting education at Libyan university?	1-Tell me about what you know about accounting education at Libyan university?
	2-Can you tell me how subjects (topics) are being taught to students? What are the issues influence the designing and preparing the used textbooks memos? What facilities used and? Do you think that effective? How and why do you think that?	2-Can you tell me how subjects (topics) are being taught to students? What are the issues influence the designing and preparing the used textbooks memos? What facilities used and? Do you think that effective? How and why do you think that?	2-Can you tell me how subjects (topics) are being taught to students? What are the issues influence the designing and preparing the used textbooks memos? What facilities used and do you think that effective? How and why do you think so?
	3-How do you assess students understanding in relation to the goals of accounting education programmes at your universities?	3-How students' understanding is being assessed in relation to the goals of accounting education programmes at your universities and the requirement of the workplace?	3-How students' understanding is being assessed in relation to the goals of accounting education programmes at your universities and the requirement of the workplace?
	4-How accounting students are being chosen to be enrolled in the university level? Are there any considerations for their general characteristics (e.g. skills, and grads and levels in high school)?	4-How accounting students are being chosen at university level? Are there any considerations for their general characteristics (e.g. skills, and grads and levels in high school)?	4-How accounting students are being chosen at university level? Are there any considerations for their general characteristics (e.g. skills, and grads and levels in high school)?

	5-Do you think is accounting education changed from the past-over period of time? How is it changed? What influences it? Is it better than before or worst? How do you think accounting education programmes is arrived where it is today?	5-Do you think is accounting education changed from the past-over period of time? How is it changed? What influences it? Is it better than before or worst? How do you think accounting education programmes is arrived where it is today?	5-Do you think is accounting education changed from the past-over period of time? How is it changed? What influences it? Is it better than before or worst? How do you think accounting education programmes is arrived where it is today?
RQ2: What knowledge and skills should accounting graduates possess in relation to the work place requirements?	6- Given what you know about accounting education, How do you compare the skills that you offer in your university in relation to the needs of the industry (business community Expectations? Do you think that accounting graduates are prepared in sufficient way in according to what is required at work place	6-Given what you know about accounting education, Can you tell me the sort of skills current employees have in accounting? Do you believe that accounting graduates from universities are adequately prepared for the demands of the workplace on their knowledge? What would you like them to do ---- to do not do? And why that might be occurred?	6-Given what you know about accounting education, Can you tell me the sort of skills current graduates have? Do you believe that accounting graduates from universities are adequately prepared for the demands of the workplace on their knowledge? What would you like them to do ---- to do not do? And why that might be occurred?
	7- How would you describe the quality issues in accounting curriculum? Do you think that important? Why (why not)? If there is a body for controlling and supervising the quality, how such a body effect accounting education programmes at the universities?	7- How would you describe the quality issues in accounting curriculum? Do you think that important? Why (why not)? If there is a body for controlling and supervising the quality, how such a body effect accounting education programmes at the universities?	7- How would you describe the quality issues in accounting curriculum? Do you think that important? Why (why not)? If there is a body for controlling and supervising the quality, how such a body effect accounting education programmes at the universities?
	8-How do you perceive moral or ethical issues in accounting curricula and teaching methods in relation to what is required at work place environment?	8-How do you perceive moral or ethical issues in accounting curricula and teaching methods in relation to what is required at work place environment?	8-How do you perceive moral or ethical issues in accounting curricula and teaching methods in relation to what is required at work place environment?
	9-From you experience, do you believe that accounting work requires skills beyond technical knowledge? What are these skills particular? Why do you think they are	9-From you experience, do you believe that accounting work requires skills beyond technical knowledge? What that skills particular? Why do you think they are	9-From you experience, do you believe that accounting work requires skills beyond technical knowledge? What that skills particular? Why do you think they are important? How do you

	important? How do you perceived the balance in accounting education in terms of course content	important? How do you perceived the balance in accounting education in terms of course content	perceived the balance in accounting education in terms of course content
	10-Do you consider practical issues when you teaching students? If you answer yes how you do that?	10-Do you think that practical issues are being considered when students are taught at universities? If you answer yes how you do that?	10-Do you think that practical issues are being considered when students are taught at universities? If you answer yes how you do that?
	11-Is it considered that accounting students are going to work in modern accounting and auditing environment in their future work place (e.g. computerised system, electronic commerce)? If yes how accounting programmes considered that? If not why that has not been considered?	11-Is it considered that accounting students are going to carry on work in modern accounting and auditing in their future work place (e.g. computerised system)? If yes how accounting programmes considered that? If not why that has not been considered?	11-Is it considered that accounting students are going to carry on work in modern accounting and auditing in their future work place (e.g. computerised system)? If yes how accounting programmes considered that? If not why that has not been considered?
RQ3: programmes at Libyan universities?	12-Tell me about accounting profession in Libya? Is it related to accounting education programmes? Is cooperation between academia and profession important (possible)? How that could be done?	12-Tell me about the requirements of accounting jobs? Do you have any contact with universities in relation to accounting education programmes? Is that important? If this relationship is not existed how do you think it can be established?	12-Tell me about the requirements of accounting jobs? Do you have any contact with universities in relation to accounting education programmes? Is that important? If this relationship is not existed how do you think it can be established?
	13-In your opinion, how accounting education developing is important for the future of the accounting profession in Libya?	13-In your opinion, how the development of accounting education is important for the future of the accounting work (practice) in Libya?	13-In your opinion, how accounting education developing is important for the future of the accounting profession in Libya?
RQ4: How Libyan accounting education	14-How accounting education programmes at Libyan universities are being regulating and which parties manage the process? And How do you perceive government intervention (if there is)?	14-How accounting education programmes at Libyan universities are being regulating and which parties manage the process? And How do you perceive government intervention (if there is)?	14-How accounting education programmes at Libyan universities are being regulating and which parties manage the process? And How do you perceive government intervention (if there is)?

	15-Can you tell me how accounting education programmes at Libyan universities are affected by international influence? How do you think that accounting education programmes included some global topics in accounting such as IASs and IFRS? How it is important (necessary) to include these issues in accounting education programmes at Libyan universities if not?	15-Can you tell me how accounting education programmes at Libyan universities are affected by international influence? How do you think that accounting education programmes included some global topics in accounting such as IASs and IFRS? How it is important (necessary) to include these issues in accounting education programmes at Libyan universities if not?	15-Can you tell me how accounting education programmes at Libyan universities are affected by international influence? How do you think that accounting education programmes included some global topics in accounting such as IASs and IFRS? How it is important (necessary) to include these issues in accounting education programmes at Libyan universities if not?
RQ5: How do different stakeholders perceive the need for change accounting programmes at Libyan universities and by which means?	16-based on your experience how you would like to see development in accounting education programmes (if they are not)? Who you suggest to be involved in this development? Why you think that their involvement is important?	16-based on your experience how you would like to see development in accounting education programmes (if they are not)? Who you suggest to be involved in this development? Why you think that their involvement is important?	16-based on your experience how you would like to see development in accounting education programmes (if they are not)? Who you suggest to be involved in this development? Why you think that their involvement is important?
	Which topics should receive the most coverage in accounting curricula? Why is that important?	Which topics should receive the most coverage in accounting curricula? Why is that important?	Which topics should receive the most coverage in accounting curricula? Why is that important?
	17-Do you have any plans for lecturers training? How do these plans implemented? (What martials included and who organised them)?	17-Can you tell about the training programmes that are run at your institute to upgrade the performance of the accounting employees? Is there any role for the university in these programmes? If these programmes are not existed, can you give the reason depend on your opinion.	17-Can you tell if there are training programmes that are run by accounting professional bodies (e.g. by LUA or SAB)? Is there any role for the university in these programmes? If these programmes are not existed, can you give the reason depend on your opinion.
An open questions	18- Is there anything else that you would like to add or explain in relation to what we have discussed?	18-Is there anything else that you would like to add or explain in relation to what we have discussed?	18-Is there anything else that you would like to add or explain in relation to what we have discussed?

Appendix C: Information Sheets

Knowledge and Skills, and Issues in Libyan University Accounting Education, Institutional Influence from Stakeholders Perspectives.

INFORMATION SHEET

You are being invited to take part in the study of '*Knowledge and Skills, and Issues in Libyan University Accounting Education, Institutional Influence from Stakeholders Perspectives*'. Before you decide to take part it is important that you understand why the research is being done and what it will involve. Please take time to read the following information carefully and discuss it with me if you wish. Please do not hesitate to ask if there is anything that is not clear or if you would like more information.

The purpose of this study is to evaluate the accounting programmes (focusing on curricula and the delivery methods) at Libyan university with reference to local and global practice and to investigate the views of various stakeholders (educators, practitioners, and professionals) about these accounting programmes.

You have been asked to participate because you are one of the main stakeholders of accounting education programmes at Libyan universities.

It is your decision whether or not you take part. If you decide to take part you should be aware that your participation is voluntary. Also, you will be asked to sign a consent form, and you will be free to withdraw without obligations up to two weeks following the collection of data and without giving a reason. Therefore, your views are essential to the success of this study and will be greatly appreciated. A decision to withdraw, or a decision not to take part, will not affect you.

If you agree to take part in the research, your point of view as a stakeholder in accounting education programmes will be explored throughout the interview and the outcome of the interviews will be used to structure the study's main instrument for data collection, which is a questionnaire. The interview will take a time between one hour to one and a half hours and it will be recorded.

All information disclosed within the interview will be kept confidential, except where legal obligations would necessitate disclosure by the researchers to appropriate personnel.

All information collected from you during this research will be kept secure and any identifying material, such as names, will be removed in order to ensure anonymity. It is anticipated that the research may, at some point, be published in a journal or report. However, should this happen, your anonymity will be ensured, although it may be necessary to use your words in the presentation of the findings and your permission for this is included in the consent form.

If you require any further information about the research, please contact me (contact details attached below).

Thank you for your cooperation in advance

Abdulaziz Mosbah

Ph.D Student

Tel. 00447446702111 (Mobile)

E-mail u1074266@hud.ac.uk

Appendix D: Consent form



CONSENT FORM

Title of Research Project: **Knowledge and Skills, and Issues in Libyan University Accounting Education, Institutional Influence from Stakeholders Perspectives.**

It is important that you read, understand and sign the consent form. Your contribution to this research is entirely voluntary and you are not obliged in any way to participate, if you require any further details please contact your researcher.

I have been fully informed of the nature and aims of this research

I consent to taking part in it

I understand that I have the right to withdraw from the research at any time

I give permission for my words to be quoted (by use of pseudonym)

I understand that the information collected will be kept in secure conditions for a period of five years at the University of Huddersfield

I understand that no person other than the researcher/s and facilitator/s will have access to the information provided.

I understand that my identity will be protected by the use of pseudonym in the report and that no written information that could lead to my being identified will be included in any report.

If you are satisfied that you understand the information and are happy to take part in this project please put a tick in the box aligned to each sentence and print and sign below.

Signature of Participant:

Signature of Researcher:

Print:

Print:

Date:

Date:

(One copy to be retained by Participant / one copy to be retained by Researcher)

Appendix E: Background Information of the interviewees, used software to conduct the interviews and their length

No	Participant	Experience	The University and organisation	Degree	The used software	Length
1	Professor 1	Ex-dean of the faculty of economics, 10 Years	Misurata University	MSc	Skype	01:07
2	Professor2	Member in the quality committee for 2 years in profession, 33 Years	Zawia University	PhD	Viber	01:29
3	Professor3	9 Years	Omar Al-Mukhtar University	PhD	Skype	01:17
4	Professor4	Teaching Assistant from 199 to 2006, 9 Years	Asmarya University	PhD	Viber	01:14
5	Professor5	Ex-head of accounting department, 5 Years	Al-Mergib University	PhD	Viber	01:03
6	Professor6	Teaching Assistant from (1995-1999), financial manager in a company from 2001-2003, 16 Years	Al-Mergib University	PhD	Skype	01:20
7	Professor7	Ex-Dean of Benghazi business school, Member of the quality office at Benghazi university, 15 Years	Benghazi University	PhD	Viber	01:32
8	Professional 1	External auditor, 5 Years	Audit Bureau- Libya.	MSc	Skype	00:41
9	Professional 2	Professional, 9 Years	Owner of accounting firm (accounting office).	MSc	Viber	01:03
10	Practitioner 1	Financial Controller in financial management in different institutions, 17 years	High institute for comprehensive professions (High institute for poly technic-Ajdabiya).	MSc	Viber	01:04
11	Practitioner 2	Accountant in financial management, 7 Years	Great Man Made River project(public company)	Bachelor	Viber	00:50
12	Practitioner 3	Accountant, ex-employee in number of banks in Benghazi since 1990, 13 Years	Al-Wahda bank	MSc	Skype	01:04

Appendix F: Mapping of the questionnaire questions onto the research questions

No	Research questions	Items in the questionnaire	The seminal study of the question(s)
1	Do respondents' characteristics reflect the fact that they are the appropriate people who can give desired information regarding accounting education programmes and the subject under investigation?	Section A: A1, A2, A3, A4, A5, A6, A7, A8, A9, A10, A11, A12.	It is customary practice in most questionnaires.
2	What generic skills do professionals, practitioners and educators perceive as having the highest priority for career success?	Section B: Items from 1-15	(Albrecht & Sack, 2000), (Francisco & Kelly, 2002), (Burnett, 2003), (Hassall et al., 2003) (Kavanagh & Drennan, 2008), (Awayiga et al., 2010), QAA benchmark, IAESB Ethical awareness (number 16) is highlighted in most of the interviews.
3	What technical knowledge attributes do professionals, practitioners and educators perceive as having the highest priority for career success?	Section B: Items from 16-30	(Lin et al., 2005), (Awayiga et al., 2010), QAA benchmark, IAESB Knowledge of financial accounting (number 17) is highlighted in most of the interviews.
4	What IT skills do professionals, practitioners and educators perceive as having the highest priority for career success?	Section B: Items from 31-38	(Awayiga et al., 2010), Electronic accounting systems (number 31) is emphasised by most of the interviewees.
5	How accounting educators perceive the importance-development gap in knowledge and skills in accounting students?	Section B: Items from 1-38 in educators' questionnaire	(Albrecht & Sack, 2000), (Francisco & Kelly, 2002), (Burnett, 2003), (Hassall et al., 2003) (Kavanagh & Drennan, 2008), (Yu et al., 2013), (Lin et al., 2005), (Awayiga et al., 2010). Knowledge and skills 16, 17 and 34 are supported by the outcomes of the interviews.
6	How different professionals and practitioners perceive the importance-development gap in knowledge and skills in their accounting employees?	Section B: Items from 1-38 in professionals' and practitioners' questionnaire	
7	What are the main issues that influence accounting education in Libya?	Section D: statement 1-10&13,14,15,16	(Gonzalez et al., 2009). and supported by the finding from the interviews.
8	How different stakeholders perceive issues related to lecturers impeding accounting education to produce graduates with desired competencies?		
9	How different stakeholders perceive issues related to students impeding accounting education to produce graduates with desired competencies?		
10	How different stakeholders perceive issues related to fund, sources and support impeding accounting education to produce graduates with desired competencies?	Section D: Statement 11,12 Statement 17-26	They are derived from the interviews analysis.
11	How different stakeholders perceive issues related to collaboration with accounting profession and accounting in practise impeding accounting education to produce graduates with desired competencies?		

12	How different stakeholders of accounting education perceive the need for change and development in the accounting curriculum at Libyan universities?	Section D: Statement 1- 6	(May et al., 1996)
13	How different stakeholders of accounting education perceive the need for change and development the in accounting teaching methods at Libyan universities?	Section D: Statement 7-12	(May et al., 1996)
14	How different stakeholders of accounting education perceive the need for change and faculty reward structure at Libyan universities?	Section D: Statement 13-14	(May et al., 1996)
15	To what extent different stakeholders perceive the cooperation among academics, employers, and professionals as a way for development in accounting education in Libya?	Section D: Statement 15-21	(Burnett, 2003)
		Section D: Statement 22-31	They are derived from the interviews analysis as most of the interviewees emphasised those methods and means for change and development.
16	To allow participants to add comments or any recommendations relevant to the topics mentioned in the questionnaire.		

Appendix G: Some examples of respondents' feedback and how and why this feedback was included and not included in the final version of the questionnaire (P: participant)

P3 and P4 gave their views about the questionnaire orally during face to face conversation undertaken between them and the researcher and their comments were written down. P7, P8, and P10 typed their notices on the questionnaire in a word file and sent it via email. The third group raised their notices through telephone conversation which was noted down on a copy of the questionnaire.

- Regarding wording and punctuation issues, most of the participant's commented about some words that need to be replaced by others in the Arabic version in the covering letter. The criterion used here to take or not take the participants comments in consideration is the percentage. Five of them have almost the same notices in terms of wording so the researcher accepted and included these comments in the questionnaire.
- P3, P8, P9, and P10 criticised combining the importance of the skill and knowledge and the level of development in one table "section B" and it was suggested that this section should be divided into two sections. This comment was raised by four out of ten participants so this section was broken down into two tables to ensure clarity and simplicity.
- In demographic information section, some views were given regarding the categories that were mentioned in this section. For instance, within the position question P4, and P10 have suggested that the fourth choice should be changed or removed as the choices in this question should be related to the position and not related to the scientific degree of the participants.
- In required knowledge and skills section P10 added words to the existed skill or knowledge to make it clear for example adding the word "using of in accounting" to "quantitative methods" to be "using of quantitative methods in accounting" such changes were accepted and accommodated in the questionnaire. Others (P2 and P7) added skills and knowledge to the existed list. Since the questionnaire is based on the existed questionnaire from key studies in the area and informed by the interviews adding more skills and knowledge may lead to lengthening of the questionnaire which might decrease the response rate. Therefore, in the additional comments space participant can add any skill they perceived as important.
- In section D "issues in accounting education" and E "suggestions for change and development in accounting education in Libya", P1, P2, P7, and P8 suggested that some phrases should be amended for example in section D they suggested that "students' inertia and their resistance to the changes in the teaching methods" can be modified to be "students' resistance to the changes in the teaching methods" and this was accepted as this modification will help making the sentence more clear for the participants.
- P1, P2, P4, and P5 have recommended some amendments regarding the online survey and technical issues related to pdf and word questionnaire. For example, they asked to translate the phrase 'Please don't select more than one answer (s) per row into Arabic. It is accepted and translated to be understandable for the respondents.

Appendix H1: Professionals and Practitioners Questionnaire



Dear Participant,

I am a Ph.D. student at the University of Huddersfield, UK, currently preparing my doctoral project on the

Knowledge and Skills, and Issues in Libyan University Accounting Education, Institutional Influence from Stakeholders Perspectives.

This study aims to investigate the importance of accounting students' knowledge and skills required in the labour market, and to determine the developmental level of accounting students from accounting education programmes at Libyan universities. Additionally, it aims to identify the issues that affect these programmes and make proposals for their future development from stakeholders' perspectives.

As you are one of the stakeholders of these programmes, your assistance in completing this questionnaire is of great importance in order to achieve the aims of the current research. You are therefore invited to participate in this survey.

Filling in the questionnaire will take around 15 to 20 minutes to answer all the questions. There are no right or wrong answers. We are only interested in your opinions.

In addition, I would like to point out that your participation in this research is entirely voluntary. I assure you that your responses will be treated as strictly confidential. This questionnaire has no any sign that identifies your identity; all answers will be grouped and summarised into one report. No reference will be made either to you or to your organisation in the results obtained from the questionnaire. Neither identity nor a person will be identified revealed in any published work or other presentation of this research. Your individual responses and all information derived from this questionnaire will be kept strictly confidential with us and they will only be used for the purposes of academic research.

The completed questionnaire should be returned back to Abdulaziz Mosbah via the email below.

Any further information, please feel free to contact me at U1074266@hud.ac.uk

Yours faithfully,

Abdulaziz Mosbah
PhD student,
Department of Accountancy and Finance
Huddersfield University
E-mail: u1074266@hud.ac.uk
Tel. 00447446702111

Dr. Julie Drake, FCA
Principal Lecturer – Accountancy and Finance
Huddersfield University
E-mail: J.e.drake@hud.ac.uk

Section A: General Information

For answering the questions from A1 to A8 below, please tick [√] to all relevant answers.

A1. Age: 20-29 [] 30-39 [] 40-49 [] 50-59 [] 60 and over []

A2. Gender: Male [] Female []

A3. could you please specify your highest academic qualification:

- [] High school level:
- [] Intermediate Diploma (please mention subject area):
- [] Bachelor degree (please mention subject area):
- [] Master degree (please mention subject area):
- [] Doctorate (PhD) (please mention subject area):
- [] Other (specified):

A4. Could you please specify which country you got your final education qualification from

- Libya [] Other Arabic country [] UK []
- USA [] Others (specify)

A5. The organisation or company you are currently working in:

A6. Please classify the organisation or company you are working in under one of the options below

- [] Audit Bureau [] Banking and finance sector [] Retail trade
- [] Accounting firm [] Tourism [] Health sector
- [] Oil and Gas [] Transportation [] Education sector
- [] Tax authority [] Industrial sector, please select the type of industry:

Others (please specify):

A7. Could you please specify how many years have you been in this organisation or company :

- Less than 2 years [] 2-5 years [] 6-10 years []
- 11-15 years [] 15 years and over []

A8. what is your position in this organisation or company :

Financial Manager [] Head of the financial department [] Internal Auditor []
 Accountant in the Audit Bureau [] Chartered Accountant Others (please specify).....

A9. How many years have you been in your current position:

Less than 2 years [] 2–5 years [] 6 – 10 years []
 11–15 years [] 15 years and over []

A10. Please provide approximate number of employees in your organisation or company

A11. Please provide approximate number of the employees in the financial department or management

A12 Type of organisation or company ownership:

State-owned company [] Private company []

Section B: The importance of Required Knowledge and Skills

Considering the importance of knowledge or the skills for the accounting profession and the accounting function in financial managements and departments within different institutions (organisations) please circle the number that indicates your view about that knowledge or skill.

Knowledge and Skills		The Importance				
		Not important ---Very important				
		1	2	3	4	5
Generic						
1	Negotiation	1	2	3	4	5
2	Leadership	1	2	3	4	5
3	Foreign languages (e.g., English)	1	2	3	4	5
4	Oral communication	1	2	3	4	5
5	Listening	1	2	3	4	5
6	Reading with understanding	1	2	3	4	5
7	Written communication	1	2	3	4	5
8	Critical thinking	1	2	3	4	5
9	Analytical	1	2	3	4	5

10	Teamwork	1	2	3	4	5
11	Creativity	1	2	3	4	5
12	Decision-making	1	2	3	4	5
13	Financial Resource management	1	2	3	4	5
14	Interpersonal	1	2	3	4	5
15	Flexibility in business environment	1	2	3	4	5
Technical knowledge						
16	Financial accounting	1	2	3	4	5
17	Management accounting	1	2	3	4	5
18	Human resources	1	2	3	4	5
19	Retail trade	1	2	3	4	5
20	Information systems	1	2	3	4	5
21	Economics	1	2	3	4	5
22	Marketing	1	2	3	4	5
23	Global business	1	2	3	4	5
24	Business strategies	1	2	3	4	5
25	Taxation	1	2	3	4	5
26	Auditing	1	2	3	4	5
27	Using of quantitative methods in accounting	1	2	3	4	5
28	Accounting in public sector	1	2	3	4	5
29	Public administration	1	2	3	4	5
30	Awareness of ethical issues in accounting and auditing	1	2	3	4	5
IT skills						
31	Electronic accounting systems(General ledger package)	1	2	3	4	5
32	Spread sheet package (e.g. Excel)	1	2	3	4	5
33	Presentation software (e.g. PowerPoint)	1	2	3	4	5
34	Word-processing package	1	2	3	4	5
35	Communication software – e.g. Outlook mail programme	1	2	3	4	5
36	Electronic commerce	1	2	3	4	5

37	World wide web	1	2	3	4	5
38	Windows software	1	2	3	4	5

Section C: The level of required skills and knowledge development

By using scale of 1 (not developed) to 5 (highly developed), specify development level of skills and knowledge of accounting employees in your organisation or company.

Knowledge and Skills		Level of Development				
		Not developed ----- Highly developed				
		1	2	3	4	5
Generic						
1	Negotiation	1	2	3	4	5
2	Leadership	1	2	3	4	5
3	Foreign languages (e.g., English)	1	2	3	4	5
4	Oral communication	1	2	3	4	5
5	Listening	1	2	3	4	5
6	Reading with understanding	1	2	3	4	5
7	Written communication	1	2	3	4	5
8	Critical thinking	1	2	3	4	5
9	Analytical	1	2	3	4	5
10	Teamwork	1	2	3	4	5
11	Creativity	1	2	3	4	5
12	Decision-making	1	2	3	4	5
13	Financial Resource management	1	2	3	4	5
14	Interpersonal	1	2	3	4	5
15	Flexibility in business environment	1	2	3	4	5

Technical knowledge						
16	Financial accounting	1	2	3	4	5
17	Management accounting	1	2	3	4	5
18	Human resources	1	2	3	4	5
19	Retail trade	1	2	3	4	5
20	Information systems	1	2	3	4	5
21	Economics	1	2	3	4	5
22	Marketing	1	2	3	4	5
23	Global business	1	2	3	4	5
24	Business strategies	1	2	3	4	5
25	Taxation	1	2	3	4	5
26	Auditing	1	2	3	4	5
27	Using of quantitative methods in accounting	1	2	3	4	5
28	Accounting in public sector	1	2	3	4	5
29	Public administration	1	2	3	4	5
30	Awareness of ethical issues in accounting and auditing	1	2	3	4	5
IT skills						
31	Electronic accounting systems(General ledger package)	1	2	3	4	5
32	Spread sheet package (e.g. Excel)	1	2	3	4	5
33	Presentation software (e.g. PowerPoint)	1	2	3	4	5
34	Word-processing package	1	2	3	4	5
35	Communication software – e.g. Outlook mail programme	1	2	3	4	5
36	Electronic commerce	1	2	3	4	5
37	World wide web	1	2	3	4	5

38	Windows software	1	2	3	4	5
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Section D: Issues are relevant to Libyan Accounting Education:

To what extent do you think that the following issues exist in the accounting education environment in Libya?

To answering this question, use the following response scale and circle the number corresponding to your level of agreement with each statement.

NOTE: If you do not have knowledge or experience of any of the issues below, please choose the scale 3 (uncertain).

Strongly disagree		Disagree		Uncertain		agree		Strongly agree			
1		2		3		4		5			
1	Poor quality lecturers.						1	2	3	4	5
2	Lack of educational development / training programmes for university accounting lecturers.						1	2	3	4	5
3	High teaching loads of lecturers.						1	2	3	4	5
4	Lecturers provide insufficient effort toward their teaching duties as they are engaging in good paid work outside their university contract.						1	2	3	4	5
5	Traditional methods of assessment (lack of ability to simulate real world situations).						1	2	3	4	5
6	Lack of funding for universities.						1	2	3	4	5
7	Staff members do not get a reward for their high quality teaching in the same way as other areas rewarded, such as a research						1	2	3	4	5
8	Lack of effective collaborative partnerships between universities and external organisations.						1	2	3	4	5
9	Students' resistance to the changes in the teaching methods.						1	2	3	4	5
10	The lecturers refuse to change their teaching methods.						1	2	3	4	5
11	Inappropriate (non- serious) students' attitudes towards the learning in general						1	2	3	4	5
12	Lack of students' interest to study the accounting discipline.						1	2	3	4	5
13	Lack of relevant practical accounting experience of lecturers.						1	2	3	4	5
14	The absence of communication between University accounting education and the accounting profession.						1	2	3	4	5
15	Large class sizes						1	2	3	4	5
16	Lack of university's administration interest and support for development and change activities.						1	2	3	4	5
17	Accounting needs (demand for accounting) in the Libyan environment do not constitute a pressure to develop accounting education at university level.						1	2	3	4	5
18	Absence of practical aspects of the accounting education programmes.						1	2	3	4	5

19	The political intervention of the previous regime has hindered accounting education development.	1	2	3	4	5
20	The developments in the Accounting education have been advanced noticeably after the 17 th of February Revolution.	1	2	3	4	5
21	The quality requirements issued by the Quality Assurance Centre of Higher Education Institutions restrict faculty members' freedom and their ambition to improve the curriculum.	1	2	3	4	5
22	Non-adoption of the International Accounting Education Standards issued by International Federation of Accountants in accounting education programmes.	1	2	3	4	5
23	The low level of the admission requirements at university.	1	2	3	4	5
24	The low level of educational achievement of the students at secondary school stage.	1	2	3	4	5
25	Lack of a well-equipped library, textbooks and reference material at university level.	1	2	3	4	5
26	Lack of research within the studied subjects at university level	1	2	3	4	5
Please state any other issues.....		1	2	3	4	5

Section E: Suggestions for change and development in accounting education in Libya

On the following response scale, please indicate your level of agreement on the needed changes as well as the effectiveness of the listed collaborative methods that can bring academics, employers and professionals together to improve accounting education at Libyan universities:

Strongly disagree		Disagree		Uncertain		agree		Strongly agree		
1		2		3		4		5		
1	Fundamental changes are needed in the accounting curriculum.					1	2	3	4	5
2	Changes (but not fundamental changes) are needed in the accounting curriculum.					1	2	3	4	5
3	The overriding objective of accounting education should be to teach students to learn on their own.					1	2	3	4	5
4	Students should be able to identify and solve unstructured problems that require multiple information sources.					1	2	3	4	5
5	Students should be thoroughly familiar with professional accounting and auditing standards.					1	2	3	4	5
6	New ways should be developed to provide accounting lecturers with significant, continuing sources of information about the realities of the practice environment.					1	2	3	4	5
7	Fundamental changes are needed in the teaching methods.					1	2	3	4	5
8	Changes (but not fundamental changes) are needed in the accounting teaching methods.					1	2	3	4	5
9	A team (or group of students) approach should be extensively used in the classroom.					1	2	3	4	5
10	The case study as a teaching method should be extensively used in the classroom.					1	2	3	4	5

11	Written assignments should be important, accepted, and known in most of the modules of the accounting courses.	1	2	3	4	5
12	Accounting faculty members should be trained in various teaching methods.	1	2	3	4	5
13	The focus of higher education in accounting should be redirected in order to give the priority to the teaching and curriculum development.	1	2	3	4	5
14	The faculty should pay attention to the materials and innovative programmes and consider them as an important scholarly activity in the accounting education.	1	2	3	4	5
15	Business professionals and accountants should work on advisory bodies to serve accounting education programmes.	1	2	3	4	5
16	Academics should consult with business organisations about the requirements of accounting profession and accounting in practise.	1	2	3	4	5
17	Academics should visit the accounting firms in order for them to become familiar with the wok in the accounting environment and/or with finance professionals.	1	2	3	4	5
18	Business professionals should offer introductory presentations to the Accountancy students.	1	2	3	4	5
19	Business professionals should work as “in-residence visiting lecturer” at academic institutions.	1	2	3	4	5
20	Academics should undertake an internship or training at professional organisations.	1	2	3	4	5
21	Academics should work as active participants in the professional organisations such as Libyan Union of Accountants & Auditors.	1	2	3	4	5
22	Offering twinning programmes with other universities (e.g. with advanced universities in western countries).	1	2	3	4	5
23	There should be laboratories to teach practical aspect of accounting.	1	2	3	4	5
24	Accounting education development should be based on the needs of the Libyan labour market.	1	2	3	4	5
25	Accountancy students must have background knowledge of the practical perspectives by visiting workplaces (companies, banks, and organisations).	1	2	3	4	5
26	Students should be encouraged to carry out a research.	1	2	3	4	5
27	There should be collaboration between academics at universities, professional and accountants in different companies and institution.	1	2	3	4	5
28	The government should be involved in accounting education development.	1	2	3	4	5
29	Increase of entry requirements at the accounting education programmes.	1	2	3	4	5
30	The number of the students entering accounting education programmes should be reduced.	1	2	3	4	5
31	International Accounting Education Standards should be adopted in accounting education in Libya.	1	2	3	4	5

Additional comments (you may use the space below or a separate sheet)

.....
.....



عزيزي المشارك:

أنا طالب دكتوراه بجامعة هادرسفيلد ببريطانيا، أعد حالياً مشروع دكتوراه بعنوان:

متطلبات برامج التعليم المحاسبي بالجامعات الليبية: وجهات نظر أصحاب المصلحة

هذه الدراسة تهدف إلى التعرف على مدى أهمية اكتساب طلبية المحاسبة لمجموعة من المعارف والمهارات المطلوبة بسوق العمل وأيضاً لتحديد مستوى تطورهم ببرامج التعليم المحاسبي بالجامعات الليبية. بالإضافة إلى إن هذه الدراسة تهتم بتحديد القضايا التي تؤثر على هذه البرامج، وكذلك المقترحات المستقبلية لتطويرها وذلك من وجهة نظر أصحاب المصلحة.

وحيث أنك تعتبر من ضمن المعنيين بهذه البرامج، فإن مساهمتك في تعبئة هذا الاستبيان تعتبر من الأهمية بمكان لتحقيق أهداف البحث الحالي، وعليه أنت مدعو للمشاركة في هذا الاستبيان.

إن تعبئة هذا الاستبيان تستغرق ما بين 15 إلى 20 دقيقة للإجابة على جميع الأسئلة، وليس هناك إجابات صحيحة أو خاطئة، وإننا مهتمين فقط بأرائكم.

كما أحب أن انوه إلى أن مشاركتكم في هذا البحث هي مشاركة تطوعية بالكامل، وأؤكد لكم أن إجاباتكم سوف تعامل بسرية تامة، فهذا الاستبيان لا يتضمن أي علامة تحدد هويتكم، وكل الإجابات سوف يتم تجميعها وتلخيصها في تقرير واحد، كما لن يكون هناك إشارة لشخصيتكم أو مؤسستكم ضمن النتائج المتحصل عليها من الاستبيان، كذلك لن يتم كشف هوية أي شخص ضمن أي عمل منشور أو عمل معروض من هذا البحث. إن إجاباتك الشخصية وكل المعلومات المستمدة من هذا الاستبيان سوف يتم الاحتفاظ بها معنا في سرية تامة، وسوف تستخدم فقط لأغراض البحث العلمي.

الاستبيان المعبأ يرسل إلى عبد العزيز يوسف شعيب، ولأي معلومات إضافية، يمكنكم التواصل مع الباحث عبر الأيميل

u1074266@hud.ac.uk

د.جولي دريك

عبد العزيز يوسف شعيب مصباح

أستاذ محاضر بقسم المحاسبة والدراسات المالية

طالب دكتوراه

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رقم الهاتف النقال: 00447446702111

رقم الفاكس: 00447446702111

الجزء أ: معلومات عامة

للإجابة عن الأسئلة من 1 إلى 12 الرجاء ضع علامة [√] أمام الإجابات الملائمة

أ1- العمر 29-20 [] 39-30 [] 49-40 [] 59-50 [] 60 فأكثر []

أ2- الجنس ذكر [] أنثى []

3أ من فضلك حدد ما هو أعلى مؤهل علمي حصلت عليه:

شهادة ثانوية []
 معهد متوسط []
 بكالوريس []
 ماجستير من فضلك حدد []
 دكتوراه []
 اخرى (الرجاء حدد)..... []

4أ من فضلك حدد ما هو البلد الذي حصلت منه على آخر مؤهل علمي:

ليبيا [] بلد عربي اخر []
 أمريكا [] بريطانيا []
 بلد اخر (الرجاء حدد)..... []

5أ المؤسسة أو الشركة التي تعمل بها حالياً :

6أ من فضلك صنف المؤسسة أو المنظمة التي تعمل بها ضمن واحد من الخيارات أدناه :

ديوان المحاسبة [] قطاع المواصلات []
 شركة- مكتب محاسبة [] القطاع التجاري []
 قطاع النفط والغاز [] القطاع الصحي []
 قطاع المصارف والتمويل [] قطاع التعليم []
 قطاع الفنادق والسياحة [] مصلحة الضرائب []
 القطاع الصناعي من فضلك حدد نوع الصناعة..... []
 أخري من فضلك حدد..... []

7أ من فضلك حدد عدد السنوات التي عملتها في هذه المؤسسة أو المنظمة :

أقل من سنتين [] 2-5 سنوات [] أكثر من 15 سنة []
 6-10 سنوات [] 11-15 سنة []

8 ما هو مركزك الوظيفي في هذه المؤسسة أو المنظمة: [] مدير مالي [] رئيس القسم المالي [] مراجع داخلي [] محاسب قانوني [] محاسب بالديوان [] اخرى (الرجاء حدد)..... []

9 ما هي عدد سنوات خبرتك في مركزك الوظيفي الحالي: [] أقل من سنتين [] 2-5 سنوات [] 6-10 سنوات [] 11-15 سنة [] أكثر من 15 سنة []

10 ما هو عدد الموظفين في مؤسستكم أو شركتكم
11 ما هو عدد الموظفين بالقسم المالي أو الإدارة المالية
12 نوع ملكية الشركة أو المؤسسة: [] ملكية عامة [] ملكية خاصة []

الجزء ب: أهمية المهارات والمعارف المطلوبة

أخذاً بعين الاعتبار أهمية المعارف والمهارات اللازمة لمهنة المحاسبة ووظيفة المحاسبة في الإدارات والأقسام المالية بالمؤسسات المختلفة، من فضلك ضع دائرة حول الرقم الذي يمثل وجهة نظركم حول أهمية تلك المهارة أو المعرفة.

الأهمية

ليست مهمة على الإطلاق إلى مهمة بدرجة كبيرة

						1	2	3	4	5
أولاً: المهارات العامة										
1	مهارة التفاوض	1	2	3	4	5				
2	المهارات القيادية	1	2	3	4	5				
3	اللغات الأجنبية (مثلاً الانجليزية)	1	2	3	4	5				
4	مهارة التواصل الشفهي	1	2	3	4	5				
5	مهارة الاستماع	1	2	3	4	5				
6	مهارات القراءة مع الفهم	1	2	3	4	5				
7	مهارة التواصل من خلال الكتابة	1	2	3	4	5				
8	التفكير الانتقادي	1	2	3	4	5				
9	المهارة التحليلية	1	2	3	4	5				
10	مهارة العمل بروح الجماعة	1	2	3	4	5				
11	مهارة الابتكار	1	2	3	4	5				
12	مهارة اتخاذ القرار	1	2	3	4	5				
13	إدارة الموارد المالية	1	2	3	4	5				

5	4	3	2	1	مهارات التعامل والتواصل مع الآخرين في العموم	14	
5	4	3	2	1	مهارة المرونة في بيئة العمل	15	
ثانياً: المعارف الفنية							
5	4	3	2	1	المحاسبة المالية	16	
5	4	3	2	1	المحاسبة الإدارية	17	
5	4	3	2	1	الموارد البشرية	18	
5	4	3	2	1	تجارة البيع بالتجزئة	19	
5	4	3	2	1	نظم المعلومات	20	
5	4	3	2	1	علم الاقتصاد	21	
5	4	3	2	1	التسويق	22	
5	4	3	2	1	بيئة الأعمال العالمية	23	
5	4	3	2	1	استراتيجيات الأعمال	24	
5	4	3	2	1	المحاسبة الضريبية	25	
5	4	3	2	1	المراجعة	26	
5	4	3	2	1	استخدام الأساليب الكمية في المحاسبة	27	
5	4	3	2	1	المحاسبة في القطاع العام	28	
5	4	3	2	1	الإدارة العامة	29	
5	4	3	2	1	الوعي بالمسائل الأخلاقية في المحاسبة والمراجعة	30	
ثالثاً: المهارات التقنية (المتعلقة بالتكنولوجيا):							
5	4	3	2	1	الأنظمة المحاسبية الالكترونية (برامج دفتر الأستاذ العام على الكمبيوتر)	31	
5	4	3	2	1	حزم الجداول الالكترونية مثل أكسل Excel	32	
5	4	3	2	1	نظم العرض الالكتروني مثل البوربوينت PowerPoint	33	
5	4	3	2	1	نظام الكتابة على الكمبيوتر وورد word	34	
الأهمية							
ليست مهمة على الإطلاق----- إلى مهمة بدرجة كبيرة							
5		4		3		2	1
5	4	3	2	1	أنظمة التواصل الالكترونية مثل برامج أوت لوك Outlook الخاص بالايميلات	35	
5	4	3	2	1	التجارة الالكترونية	36	
5	4	3	2	1	شبكة الانترنت	37	
5	4	3	2	1	نظام التشغيل وندوز Windows	38	

الجزء ج: مستوى تطور المهارات والمعارف المطلوبة

بأستخدام مقياس من 1 لـ (ليست متطورة على الإطلاق) إلى 5 لـ (متطورة إلى درجة كبيرة) حدد مستوى تطور مهارات ومعارف موظفي المحاسبة في مؤسستكم.

مستوى تطور المهارة أو المعرفة عند الطلبة

ليست متطورة على الإطلاق-----إلى متطورة بدرجة كبيرة

					5	4	3	2	1		
أولاً: المهارات العامة											
5	4	3	2	1						1	مهارة التفاوض
5	4	3	2	1						2	المهارات القيادية
5	4	3	2	1						3	اللغات الأجنبية (مثلأ الانجليزية)
5	4	3	2	1						4	مهارة التواصل الشفهي
5	4	3	2	1						5	مهارة الاستماع
5	4	3	2	1						6	مهارات القراءة مع الفهم
5	4	3	2	1						7	مهارة التواصل من خلال الكتابة
5	4	3	2	1						8	التفكير الانتقادي
5	4	3	2	1						9	المهارة التحليلية
5	4	3	2	1						10	مهارة العمل بروح الجماعة
5	4	3	2	1						11	مهارة الابتكار
5	4	3	2	1						12	مهارة اتخاذ القرار
5	4	3	2	1						13	إدارة الموارد المالية
5	4	3	2	1						14	مهارات التعامل والتواصل مع الآخرين في العموم
5	4	3	2	1						15	مهارة المرونة في بيئة العمل
ثانياً: المعارف الفنية											
5	4	3	2	1						16	المحاسبة المالية
5	4	3	2	1						17	المحاسبة الإدارية
5	4	3	2	1						18	الموارد البشرية
5	4	3	2	1						19	تجارة البيع بالتجزئة
5	4	3	2	1						20	نظم المعلومات
5	4	3	2	1						21	علم الاقتصاد
5	4	3	2	1						22	التسويق
5	4	3	2	1						23	بيئة الأعمال العالمية
5	4	3	2	1						24	استراتيجيات الأعمال

5	4	3	2	1	المحاسبة الضريبية	25			
5	4	3	2	1	المراجعة	26			
5	4	3	2	1	استخدام الأساليب الكمية في المحاسبة	27			
5	4	3	2	1	المحاسبة في القطاع العام	28			
مستوى تطور المهارة أو المعرفة عند الطلبة									
ليست متطورة على الإطلاق-----إلى متطورة بدرجة كبيرة									
5		4		3		2		1	
5	4	3	2	1	الإدارة العامة	29			
5	4	3	2	1	الوعي بالمسائل الأخلاقية في المحاسبة والمراجعة	30			
ثالثاً: المهارات التقنية (المتعلقة بالتكنولوجيا):									
5	4	3	2	1	الأنظمة المحاسبية الالكترونية (برامج دفتر الأستاذ العام على الكمبيوتر)	31			
5	4	3	2	1	حزم الجداول الالكترونية مثل أكسل Excel	32			
5	4	3	2	1	نظم العرض الالكتروني مثل البوربوينت PowerPoint	33			
5	4	3	2	1	نظام الكتابة على الكمبيوتر وورد word	34			
5	4	3	2	1	أنظمة التواصل الالكترونية مثل برامج أوت لوك Outlook الخاص بالايملات	35			
5	4	3	2	1	التجارة الالكترونية	36			
5	4	3	2	1	شبكة الانترنت	37			
5	4	3	2	1	نظام التشغيل وندوز Windows	38			

الجزء د :قضايا متعلقة ببرامج التعليم المحاسبي اللببية:

إلى أي مدى تعتقد أن القضايا الآتية موجودة ببيئة التعليم المحاسبي في ليبيا؟ للإجابة عن هذا السؤال استخدم مقياس الاستجابة التالي بوضع دائرة حول الرقم الذي يعبر عن درجة موافقتك عن كل فقرة.

ملاحظة: إذا لم يكن لديك معرفة أو خبرة عن أي قضية من القضايا أدناه ، فأرجو أن تختار المقياس 3 (محايد).

ت	القضايا ببرامج التعليم المحاسبي اللببية	غير موافق بشدة	غير موافق	محايد	موافق	موافق بشدة
1	ضعف مستوى المحاضرين	5	4	3	2	1
2	قلة برامج التدريب والتطوير للمحاضرين بقسم المحاسبة بالمستوى الجامعي	5	4	3	2	1
3	ارتفاع العبء التدريسي للمحاضرين	5	4	3	2	1
4	المحاضرين لا يبذلون الرعاية الكافية تجاه واجباتهم التدريسية نتيجة لتأثرهم بأنشطة خارجية مجزية ليست ضمن عقدهم مع الجامعة	5	4	3	2	1
5	الطرق التقليدية للتقييم (عدم القدرة على محاكاة العالم الواقعي)	5	4	3	2	1
6	نقص التمويل للجامعات	5	4	3	2	1

7	لا يتم مكافأة أعضاء هيئة التدريس عن جودة التدريس العالية بنفس الكيفية للأنشطة الأخرى (مثل البحوث)	1	2	3	4	5
8	عدم وجود علاقة شراكة فعالة بين الجامعات والمنظمات الخارجية	1	2	3	4	5
9	مقاومة الطلبة للتغيير في طرق التدريس	1	2	3	4	5
10	ممانعة المحاضرين في تغيير أساليب تدريسيهم	1	2	3	4	5
11	اتجاهات (مواقف) الطلبة غير الجادة تجاه التعلم بشكل عام	1	2	3	4	5
12	عدم اهتمام الطلبة بالدراسة بتخصص المحاسبة	1	2	3	4	5
13	قلة خبرة المحاضرين بالجانب العملي للمحاسبة	1	2	3	4	5
14	غياب التواصل بين التعليم المحاسبي على مستوى الجامعة ومهنة المحاسبة	1	2	3	4	5
15	العدد الكبير من الطلبة في القاعات الدراسية	1	2	3	4	5
16	الاحتياجات المحاسبية (الطلب على المحاسبة) في البيئة الليبية لا تشكل ضغطاً لتطوير التعليم المحاسبي بالمستوى الجامعي	1	2	3	4	5
ت	القضايا ببرامج التعليم المحاسبي الليبية	غير موافق بشدة	غير موافق	محايد	موافق	موافق بشدة
17	قلة دعم واهتمام إدارة الجامعة بأنشطة التطوير والتغيير	1	2	3	4	5
18	غياب الجانب العملي في برامج التعليم المحاسبي	1	2	3	4	5
19	التدخل السياسي من النظام السابق أعاق تطوير التعليم المحاسبي	1	2	3	4	5
20	أحرز التعليم المحاسبي تقدماً ملحوظاً في مرحلة ما بعد ثورة السابع عشر من فبراير	1	2	3	4	5
21	متطلبات الجودة الصادرة عن مركز ضمان الجودة واعتماد مؤسسات التعليم العالي تحد من حرية وطموح أعضاء هيئة التدريس لتطوير المناهج	1	2	3	4	5
22	عدم اعتماد (استخدام) معايير التعليم المحاسبي الدولية التي صدرت عن الاتحاد الدولي للمحاسبين ببرامج التعليم المحاسبي في ليبيا	1	2	3	4	5
23	تدني متطلبات قبول الطلبة في الجامعات	1	2	3	4	5
24	تدني مستوى التحصيل التعليمي للطلبة بمرحلة الدراسة الثانوية	1	2	3	4	5
25	الافتقار إلى المكتبات المجهزة، الكتب، والمصادر على المستوى الجامعي	1	2	3	4	5
26	الافتقار إلى البحث ضمن المواضيع المدروسة (المقررة) بالمستويات الجامعية	1	2	3	4	5
	من فضلك حدد أي قضايا أخرى	1	2	3	4	5

الجزء هـ: سبل التغيير والتطوير المقترحة في التعليم المحاسبي في ليبيا

على مقياس الاستجابة التالي، من فضلك حدد درجة موافقتك على التغييرات المطلوبة وكذلك فاعلية طرق التعاون التي من الممكن أن تسهم في أن يعمل الأكاديميين، أصحاب العمل، والمهنيين جنب إلى جنب لتطوير التعليم المحاسبي بالجامعات الليبية.

ت	سبل التغيير والتطوير المقترحة	غير موافق بشدة	غير موافق	محايد	موافق	موافق بشدة
---	--------------------------------------	----------------	-----------	-------	-------	------------

5	4	3	2	1	هناك حاجة لتغييرات جوهرية في المناهج المحاسبية	1
5	4	3	2	1	هناك حاجة لتغييرات (ولكن ليست جوهرية) في المناهج المحاسبية	2
5	4	3	2	1	ينبغي أن يكون الهدف الأساسي للتعليم المحاسبي هو صقل وتطوير مهارات التعلم الذاتي لدى الطلبة (التعلم بالاعتماد على أنفسهم).	3
5	4	3	2	1	يجب أن يكون الطلبة قادرين على تحديد وحل المشاكل غير المنظمة والتي تتطلب مصادر متنوعة من المعلومات	4
5	4	3	2	1	يجب أن يكون الطلبة على دراية كاملة بمعايير المحاسبه والمراجع المهنيه	5
5	4	3	2	1	ينبغي أن يتم تطوير طرق جديدة لتوفر لأعضاء هيئة التدريس مصادر المعلومات المهمة والمتواصلة حول واقع بيئة الممارسة المحاسبية	6
5	4	3	2	1	هناك حاجة لتغييرات جوهرية في طرق التدريس	7
5	4	3	2	1	هناك حاجة لتغييرات (ولكن ليست جوهرية) في طرق التدريس المحاسبية	8
5	4	3	2	1	أسلوب الفريق في التدريس (مجموعات الطلبة) يجب أن يستخدم على نطاق واسع في الفصول الدراسية	9
5	4	3	2	1	أسلوب دراسة الحالة كأسلوب تدريسي يجب أن يستخدم على نطاق واسع في الفصول الدراسية	10
5	4	3	2	1	الواجبات (المهمات) المكتوبة يجب أن تكون جزء متعارف عليه ومهم ومقبول في معظم المقررات الدراسية بقسم المحاسبة	11
5	4	3	2	1	أعضاء هيئة التدريس بقسم المحاسبة يجب أن يتم تدريبهم على طرق تدريس متنوعة	12
5	4	3	2	1	يجب إعادة توجيه تركيز (اهتمام) التعليم المحاسبي الجامعي ليعطي الأولوية للتدريس وتطوير المناهج	13
5	4	3	2	1	يجب الاهتمام من قبل الكلية بالمواد والبرامج التطويرية (الابتكارية) كتنشيط معرفي مهم ضمن التعليم المحاسبي	14
موافق بشدة	موافق	محايد	غير موافق	غير موافق بشدة	سبل التغيير والتطوير المقترحة	ت
5	4	3	2	1	يجب أن يعمل رجال الأعمال والمحاسبين في شكل هيئات استشارية لخدمة برامج التعليم المحاسبي	15
5	4	3	2	1	يجب على الأكاديميين التشاور مع المنظمات بالبيئة التجارية حول متطلبات مهنة المحاسبة والممارسة المحاسبية.	16
5	4	3	2	1	يجب إن يكون هناك زيارة للأكاديميين لمكاتب العمل المحاسبي حتى يكونوا على دراية بالعمل بالبيئة المحاسبية أو مع المهنيين الماليين	17
5	4	3	2	1	يجب على المهنيين مجال الأعمال (المحاسبة) أن يلقوا محاضرات تقييميه لطلبة المحاسبة	18
5	4	3	2	1	المهنيين مجال الأعمال يجب أن يخدموا المعاهد الأكاديمية كمحاضرين زائرين	19
5	4	3	2	1	الأكاديميين يجب أن يعملوا بالتدريب أو الانتداب في المؤسسات المهنية	20
5	4	3	2	1	الأكاديميين يجب أن يعملوا كمشاركين نشطين في المنظمات المهنية مثل نقابة المحاسبين والمرجعيين الليبية	21
5	4	3	2	1	إيجاد برامج توأمة مع جامعات أخرى (جامعات من دول غربية متطورة)	22
5	4	3	2	1	يجب أن تتوفر معامل لتدريس الجوانب العملية من المحاسبة	23

5	4	3	2	1	التطوير في التعليم المحاسبي يجب أن يُبنى على احتياجات سوق العمل في ليبيا	24
5	4	3	2	1	طلبة المحاسبة يجب أن يكون لديهم حصيلة عن الجوانب العملية عن طريق زيارة أماكن عمل (شركات، مصارف، ومنظمات)	25
5	4	3	2	1	يجب أن يتم تشجيع الطلبة على البحث	26
5	4	3	2	1	يجب أن يكون هناك تعاون بين الاكاديميين الجامعات والمحاسبين سواء بالمهنة أو بالاقسام والإدارات المالية بالمؤسسات والشركات المختلفة.	27
5	4	3	2	1	ينبغي على الحكومة أن تشارك في تطوير التعليم المحاسبي	28
5	4	3	2	1	يجب رفع متطلبات قبول الطلبة في برامج التعليم المحاسبي	29
5	4	3	2	1	يجب تخفيض عدد الطلبة المقبول (الملتحقين) ببرامج التعليم المحاسبي	30
5	4	3	2	1	ينبغي اعتماد المعايير الدولية للتعليم المحاسبي في التعليم المحاسبي في ليبيا	31

تعليقات إضافية (بإمكانك استخدام الفراغ في الأسفل أو ورقة منفصلة لإضافة أي تعليق)

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Appendix I1: The Educators Questionnaire



Dear Participant,

I am a Ph.D. student at the University of Huddersfield, UK, currently preparing my doctoral project on the

Knowledge and Skills, and Issues in Libyan University Accounting Education, Institutional Influence from Stakeholders Perspectives.

This study aims to investigate the importance of accounting students' knowledge and skills required in the labour market, and to determine the developmental level of accounting students from accounting education programmes at Libyan universities. Additionally, it aims to identify the issues that affect these programmes and make proposals for their future development from stakeholders' perspectives.

As you are one of the stakeholders of these programmes, your assistance in completing this questionnaire is of great importance in order to achieve the aims of the current research. You are therefore invited to participate in this survey.

Filling in the questionnaire will take around 15 to 20 minutes to answer all the questions. There are no right or wrong answers. We are only interested in your opinions.

In addition, I would like to point out that your participation in this research is entirely voluntary. I assure you that your responses will be treated as strictly confidential. This questionnaire has no any sign that identifies your identity; all answers will be grouped and summarised into one report. No reference will be made either to you or to your organisation in the results obtained from the questionnaire. Neither identity nor a person will be identified revealed in any published work or other presentation of this research. Your individual responses and all information derived from this questionnaire will be kept strictly confidential with us and they will only be used for the purposes of academic research.

The completed questionnaire should be returned back to Abdulaziz Mosbah via the email below.

Any further information, please feel free to contact me at U1074266@hud.ac.uk

Yours faithfully,

Abdulaziz Mosbah

PhD student,

Department of Accountancy and Finance

Huddersfield University

E-mail: u1074266@hud.ac.uk

Tel. 00447446702111

Dr. Julie Drake, FCA

Principal Lecturer – Accountancy and Finance

Huddersfield University

E-mail: J.e.drake@hud.ac.uk

Section A: General Information

For answering the questions from A1 to A8 below, please tick [√] to all relevant answers.

A1. Age: 20-29 [] 30-39 [] 40-49 [] 50-59 [] 60 and over []

A2. Gender: Male [] Female []

A3. could you please specify your highest academic qualification: Bachelor degree [] Master of Philosophy (M.Phil.) []
Master degree [] Doctorate (PhD) []
Other (specified):

A4. Could you please specify which country you got your final education qualification from Libya [] Other Arabic country [] UK []
USA [] Others (specify)

A6. Could you please specify how many years have you been working at the university:
Less than 2 years [] 2-5 years [] 6 – 10 years []
11-15 years [] 15 years and over []

A7. what is your academic position at the university: Dean of the faculty [] Head of the department [] Lecturer []
Others (please specify).....

A8. How many years have you been in your current position: Less than 2 years [] 2-5 years [] 6 – 10 years []
11-15 years [] 15 years and over []

Section B: The importance of Required Knowledge and Skills

Considering the importance of knowledge or the skills for the accounting profession and the accounting function in financial managements and departments within different institutions (organisations) please circle the number that indicates your view about that knowledge or skill.

Knowledge and Skills		The Importance				
		Not important ---Very important				
		1	2	3	4	5
Generic						
1	Negotiation	1	2	3	4	5
2	Leadership	1	2	3	4	5
3	Foreign languages (e.g., English)	1	2	3	4	5
4	Oral communication	1	2	3	4	5
5	Listening	1	2	3	4	5
6	Reading with understanding	1	2	3	4	5
7	Written communication	1	2	3	4	5
8	Critical thinking	1	2	3	4	5
9	Analytical	1	2	3	4	5
10	Teamwork	1	2	3	4	5
11	Creativity	1	2	3	4	5
12	Decision-making	1	2	3	4	5
13	Financial Resource management	1	2	3	4	5
14	Interpersonal	1	2	3	4	5
15	Flexibility in business environment	1	2	3	4	5
Technical knowledge						
16	Financial accounting	1	2	3	4	5
17	Management accounting	1	2	3	4	5
18	Human resources	1	2	3	4	5
19	Retail trade	1	2	3	4	5
20	Information systems	1	2	3	4	5
21	Economics	1	2	3	4	5

22	Marketing	1	2	3	4	5
23	Global business	1	2	3	4	5
24	Business strategies	1	2	3	4	5
25	Taxation	1	2	3	4	5
26	Auditing	1	2	3	4	5
27	Using of quantitative methods in accounting	1	2	3	4	5
28	Accounting in public sector	1	2	3	4	5
29	Public administration	1	2	3	4	5
30	Awareness of ethical issues in accounting and auditing	1	2	3	4	5
IT skills						
31	Electronic accounting systems(General ledger package)	1	2	3	4	5
32	Spread sheet package (e.g. Excel)	1	2	3	4	5
33	Presentation software (e.g. PowerPoint)	1	2	3	4	5
34	Word-processing package	1	2	3	4	5
35	Communication software – e.g. Outlook mail programme	1	2	3	4	5
36	Electronic commerce	1	2	3	4	5
37	World wide web	1	2	3	4	5
38	Windows software	1	2	3	4	5

Section C: The level of required skills and knowledge development

Could you please take in consideration any tasks that were given by tutorials, assignments (or other assessment), seminars, workshops, or lectures? By using scale of 1 (not developed) to 5 (highly developed), specify to what extent you believe that students' skills have been developed during their study at your university.

Knowledge and Skills		Level of Development				
		Not developed -----Highly developed				
		1	2	3	4	5
Generic						
1	Negotiation	1	2	3	4	5
2	Leadership	1	2	3	4	5
3	Foreign languages (e.g., English)	1	2	3	4	5

4	Oral communication	1	2	3	4	5
5	Listening	1	2	3	4	5
6	Reading with understanding	1	2	3	4	5
7	Written communication	1	2	3	4	5
8	Critical thinking	1	2	3	4	5
9	Analytical	1	2	3	4	5
10	Teamwork	1	2	3	4	5
11	Creativity	1	2	3	4	5
12	Decision-making	1	2	3	4	5
13	Financial Resource management	1	2	3	4	5
14	Interpersonal	1	2	3	4	5
15	Flexibility in business environment	1	2	3	4	5
Technical knowledge						
16	Financial accounting	1	2	3	4	5
17	Management accounting	1	2	3	4	5
18	Human resources	1	2	3	4	5
19	Retail trade	1	2	3	4	5
20	Information systems	1	2	3	4	5
21	Economics	1	2	3	4	5
22	Marketing	1	2	3	4	5
23	Global business	1	2	3	4	5
24	Business strategies	1	2	3	4	5
25	Taxation	1	2	3	4	5
26	Auditing	1	2	3	4	5
27	Using of quantitative methods in accounting	1	2	3	4	5
28	Accounting in public sector	1	2	3	4	5
29	Public administration	1	2	3	4	5
30	Awareness of ethical issues in accounting and auditing	1	2	3	4	5
IT skills						
31	Electronic accounting systems(General ledger package)	1	2	3	4	5

32	Spread sheet package (e.g. Excel)	1	2	3	4	5
33	Presentation software (e.g. PowerPoint)	1	2	3	4	5
34	Word-processing package	1	2	3	4	5
35	Communication software – e.g. Outlook mail programme	1	2	3	4	5
36	Electronic commerce	1	2	3	4	5
37	World wide web	1	2	3	4	5
38	Windows software	1	2	3	4	5

Section D: Issues are relevant to Libyan Accounting Education:

To what extent do you think that the following issues exist in the accounting education environment in Libya?

To answering this question, use the following response scale and circle the number corresponding to your level of agreement with each statement.

Strongly disagree		Disagree		Uncertain		agree		Strongly agree			
1		2		3		4		5			
1	Poor quality lecturers.						1	2	3	4	5
2	Lack of educational development / training programmes for university accounting lecturers.						1	2	3	4	5
3	High teaching loads of lecturers.						1	2	3	4	5
4	Lecturers provide insufficient effort toward their teaching duties as they are engaging in good paid work outside their university contract.						1	2	3	4	5
5	Traditional methods of assessment (lack of ability to simulate real world situations).						1	2	3	4	5
6	Lack of funding for universities.						1	2	3	4	5
7	Staff members do not get a reward for their high quality teaching in the same way as other areas rewarded, such as a research						1	2	3	4	5
8	Lack of effective collaborative partnerships between universities and external organisations.						1	2	3	4	5
9	Students' resistance to the changes in the teaching methods.						1	2	3	4	5
10	The lecturers refuse to change their teaching methods.						1	2	3	4	5
11	Inappropriate (non- serious) students' attitudes towards the learning in general						1	2	3	4	5
12	Lack of students' interest to study the accounting discipline.						1	2	3	4	5
13	Lack of relevant practical accounting experience of lecturers.						1	2	3	4	5
14	The absence of communication between University accounting education and the accounting profession.						1	2	3	4	5

15	Large class sizes	1	2	3	4	5
16	Lack of university's administration interest and support for development and change activities.	1	2	3	4	5
17	Accounting needs (demand for accounting) in the Libyan environment do not constitute a pressure to develop accounting education at university level.	1	2	3	4	5
18	Absence of practical aspects of the accounting education programmes.	1	2	3	4	5
19	The political intervention of the previous regime has hindered accounting education development.	1	2	3	4	5
20	The developments in the Accounting education have been advanced noticeably after the 17 th of February Revolution.	1	2	3	4	5
21	The quality requirements issued by the Quality Assurance Centre of Higher Education Institutions restrict faculty members' freedom and their ambition to improve the curriculum.	1	2	3	4	5
22	Non-adoption of the International Accounting Education Standards issued by International Federation of Accountants in accounting education programmes.	1	2	3	4	5
23	The low level of the admission requirements at university.	1	2	3	4	5
24	The low level of educational achievement of the students at secondary school stage.	1	2	3	4	5
25	Lack of a well-equipped library, textbooks and reference material at university level.	1	2	3	4	5
26	Lack of research within the studied subjects at university level	1	2	3	4	5
Please state any other issues.....		1	2	3	4	5

Section E: Suggestions for change and development in accounting education in Libya

On the following response scale, please indicate your level of agreement on the needed changes as well as the effectiveness of the listed collaborative methods that can bring academics, employers and professionals together to improve accounting education at Libyan universities:

Strongly disagree	Disagree	Uncertain	agree	Strongly agree				
1	2	3	4	5				
1	Fundamental changes are needed in the accounting curriculum.			1	2	3	4	5
2	Changes (but not fundamental changes) are needed in the accounting curriculum.			1	2	3	4	5
3	The overriding objective of accounting education should be to teach students to learn on their own.			1	2	3	4	5
4	Students should be able to identify and solve unstructured problems that require multiple information sources.			1	2	3	4	5
5	Students should be thoroughly familiar with professional accounting and auditing standards.			1	2	3	4	5

6	New ways should be developed to provide accounting lecturers with significant, continuing sources of information about the realities of the practice environment.	1	2	3	4	5
7	Fundamental changes are needed in the teaching methods.	1	2	3	4	5
8	Changes (but not fundamental changes) are needed in the accounting teaching methods.	1	2	3	4	5
9	A team (or group of students) approach should be extensively used in the classroom.	1	2	3	4	5
10	The case study as a teaching method should be extensively used in the classroom.	1	2	3	4	5
11	Written assignments should be important, accepted, and known in most of the modules of the accounting courses.	1	2	3	4	5
12	Accounting faculty members should be trained in various teaching methods.	1	2	3	4	5
13	The focus of higher education in accounting should be redirected in order to give the priority to the teaching and curriculum development.	1	2	3	4	5
14	The faculty should pay attention to the materials and innovative programmes and consider them as an important scholarly activity in the accounting education.	1	2	3	4	5
15	Business professionals and accountants should work on advisory bodies to serve accounting education programmes.	1	2	3	4	5
16	Academics should consult with business organisations about the requirements of accounting profession and accounting in practise.	1	2	3	4	5
17	Academics should visit the accounting firms in order for them to become familiar with the work in the accounting environment and/or with finance professionals.	1	2	3	4	5
18	Business professionals should offer introductory presentations to the Accountancy students.	1	2	3	4	5
19	Business professionals should work as “in-residence visiting lecturer” at academic institutions.	1	2	3	4	5
20	Academics should undertake an internship or training at professional organisations.	1	2	3	4	5
21	Academics should work as active participants in the professional organisations such as Libyan Union of Accountants & Auditors.	1	2	3	4	5
22	Offering twinning programmes with other universities (e.g. with advanced universities in western countries).	1	2	3	4	5
23	There should be laboratories to teach practical aspect of accounting.	1	2	3	4	5
24	Accounting education development should be based on the needs of the Libyan labour market.	1	2	3	4	5
25	Accountancy students must have background knowledge of the practical perspectives by visiting workplaces (companies, banks, and organisations).	1	2	3	4	5
26	Students should be encouraged to carry out a research.	1	2	3	4	5
27	There should be collaboration between academics at universities, professional and accountants in different companies and institution.	1	2	3	4	5
28	The government should be involved in accounting education development.	1	2	3	4	5
29	Increase of entry requirements at the accounting education programmes.	1	2	3	4	5

30	The number of the students entering accounting education programmes should be reduced.	1	2	3	4	5
31	International Accounting Education Standards should be adopted in accounting education in Libya.	1	2	3	4	5

Additional comments (you may use the space below or a separate sheet)

.....

.....

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.....

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Appendix I2: Arabic Translation of the Educators Questionnaire



University of
HUDDERSFIELD

The Business school
Department of Accountancy and Finance

عزيزي المشارك:

أنا طالب دكتوراه بجامعة هادرسفيلد ببريطانيا، أعد حالياً مشروع دكتوراه بعنوان:

متطلبات برامج التعليم المحاسبي بالجامعات الليبية: وجهات نظر أصحاب المصلحة

هذه الدراسة تهدف إلى التعرف على مدى أهمية اكتساب طلبة المحاسبة لمجموعة من المعارف والمهارات المطلوبة بسوق العمل وأيضاً لتحديد مستوى تطورهم ببرامج التعليم المحاسبي بالجامعات الليبية. بالإضافة إلى إن هذه الدراسة تهتم بتحديد القضايا التي تؤثر على هذه البرامج، وكذلك المقترحات المستقبلية لتطويرها وذلك من وجهة نظر أصحاب المصلحة.

وحيث أنك تعتبر من ضمن المعنيين بهذه البرامج، فإن مساهمتك في تعبئة هذا الاستبيان تعتبر من الأهمية بمكان لتحقيق أهداف البحث الحالي، وعليه أنت مدعو للمشاركة في هذا الاستبيان.

إن تعبئة هذا الاستبيان تستغرق ما بين 15 إلى 20 دقيقة للإجابة على جميع الأسئلة، وليس هناك إجابات صحيحة أو خاطئة، وإننا مهتمين فقط بأرائكم.

كما أحب أن انوه إلى أن مشاركتكم في هذا البحث هي مشاركة تطوعية بالكامل، وأؤكد لكم أن إجاباتكم سوف تعامل بسرية تامة، فهذا الاستبيان لا يتضمن أي علامة تحدد هويتكم، وكل الإجابات سوف يتم تجميعها وتلخيصها في تقرير واحد، كما لن يكون هناك إشارة لشخصيتكم أو مؤسستكم ضمن النتائج المتحصل عليها من الاستبيان، كذلك لن يتم كشف هوية أي شخص ضمن أي عمل منشور أو عمل معروض من هذا البحث. إن إجاباتك الشخصية وكل المعلومات المستمدة من هذا الاستبيان سوف يتم الاحتفاظ بها معنا في سرية تامة، وسوف تستخدم فقط لأغراض البحث العلمي.

الاستبيان المعبأ يرسل إلى عبد العزيز يوسف شعيب، ولأي معلومات إضافية، يمكنكم التواصل مع الباحث عبر الأيميل

u1074266@hud.ac.uk

د.جولي دريك

عبد العزيز يوسف شعيب مصباح

أستاذ محاضر بقسم المحاسبة والدراسات المالية

طالب دكتوراه

جامعة هادرسفيلد

قسم المحاسبة والدراسات المالية- جامعة هادرسفيلد

أيميل: J.e.drake@hud.ac.uk

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رقم الفاكس: 00447446702111

للإجابة عن الأسئلة من أ1 إلى أ8 الرجاء ضع علامة [√] أمام الإجابات الملائمة

أ1- العمر 29-20 [] 39-30 [] 49-40 [] 59-50 [] 60 فأكثر []

أ2- الجنس ذكر [] أنثى []

أ3- من فضلك حدد ما هو أعلى مؤهل علمي حصلت عليه: [] بكالوريوس [] ماجستير فلسفة (أم فل M-Phil) []

[] ماجستير [] دكتوراه []

أخرى (الرجاء حدد)

أ4- من فضلك حدد ما هو البلد الذي حصلت منه على آخر مؤهل علمي: [] ليبيا [] بلد عربي آخر []

[] أمريكا [] بريطانيا []

بلد آخر (الرجاء حدد)

أ5- الجامعة التي تعمل بها حالياً:

أ6- من فضلك حدد عدد السنوات التي عملتها في هذه الجامعة: [] أقل من سنتين [] 2-5 سنوات []

[] 6-10 سنوات [] 11-15 سنة []

[] أكثر من 15 سنة []

أ7- ما هو مركزك الوظيفي في الجامعة: [] عميد الكلية [] رئيس قسم المحاسبة []

[] محاضر [] أخرى(الرجاء حدد).....

أ8- ما هي عدد سنوات خبرتك في مركزك الوظيفي الحالي: [] أقل من سنتين [] 2-5 سنوات []

[] 6-10 سنوات [] 11-15 سنة []

[] أكثر من 15 سنة []

الجزء ب : أهمية المهارات والمعارف المطلوبة

أخذاً بعين الاعتبار أهمية المعارف والمهارات اللازمة لمهنة المحاسبة ووظيفة المحاسبة في الإدارات والأقسام المالية بالمؤسسات المختلفة، من فضلك ضع دائرة حول الرقم الذي يمثل وجهة نظركم حول أهمية تلك المهارة أو المعرفة.

الأهمية

ليست مهمة على الإطلاق-----إلى مهمة بدرجة كبيرة

					5	4	3	2	1		
أولاً: المهارات العامة											
5	4	3	2	1						1	مهارة التفاوض
5	4	3	2	1						2	المهارات القيادية
5	4	3	2	1						3	اللغات الأجنبية (مثلاً الانجليزية)
5	4	3	2	1						4	مهارة التواصل الشفهي
5	4	3	2	1						5	مهارة الاستماع
5	4	3	2	1						6	مهارات القراءة مع الفهم
5	4	3	2	1						7	مهارة التواصل من خلال الكتابة
5	4	3	2	1						8	التفكير الانتقادي
5	4	3	2	1						9	المهارة التحليلية
5	4	3	2	1						10	مهارة العمل بروح الجماعة
5	4	3	2	1						11	مهارة الابتكار
5	4	3	2	1						12	مهارة اتخاذ القرار
5	4	3	2	1						13	إدارة الموارد المالية
5	4	3	2	1						14	مهارات التعامل والتواصل مع الآخرين في العموم
5	4	3	2	1						15	مهارة المرونة في بيئة العمل
ثانياً: المعارف الفنية											
5	4	3	2	1						16	المحاسبة المالية
5	4	3	2	1						17	المحاسبة الإدارية
5	4	3	2	1						18	الموارد البشرية
5	4	3	2	1						19	تجارة البيع بالتجزئة
5	4	3	2	1						20	نظم المعلومات
5	4	3	2	1						21	علم الاقتصاد
5	4	3	2	1						22	التسويق
5	4	3	2	1						23	بيئة الأعمال العالمية

5	4	3	2	1	استراتيجيات الأعمال	24
5	4	3	2	1	المحاسبة الضريبية	25
5	4	3	2	1	المراجعة	26
5	4	3	2	1	استخدام الأساليب الكمية في المحاسبة	27
5	4	3	2	1	المحاسبة في القطاع العام	28
5	4	3	2	1	الإدارة العامة	29
5	4	3	2	1	الوعي بالمسائل الأخلاقية في المحاسبة والمراجعة	30
ثالثاً: المهارات التقنية (المتعلقة بالتكنولوجيا):						
5	4	3	2	1	الأنظمة المحاسبية الالكترونية (برامج دفتر الأستاذ العام على الكمبيوتر)	31
5	4	3	2	1	حزم الجداول الالكترونية مثل أكسل Excel	32
5	4	3	2	1	نظم العرض الالكتروني مثل البوربوينت PowerPoint	33
5	4	3	2	1	نظام الكتابة على الكمبيوتر وورد word	34
5	4	3	2	1	أنظمة التواصل الالكترونية مثل برامج أوت لوك Outlook الخاص بالايملات	35
الأهمية						
ليست مهمة على الإطلاق ----- إلى مهمة بدرجة كبيرة						
5		4		3		2
5		4		3		2
5	4	3	2	1	التجارة الالكترونية	36
5	4	3	2	1	شبكة الانترنت	37
5	4	3	2	1	نظام التشغيل وندوز Windows	38

الجزء ج: مستوى تطور المهارات والمعارف المطلوبة						
أرجو أن تأخذ بعين الاعتبار أي مهمة سواء أعطيت خلال محاضرات مجاميع مصغرة من الطلبة أو خلال التقييم، ندوات، ورش عمل، أو خلال محاضرات. باستخدام مقياس من 1 لـ 5 (غير متطورة) إلى 5 لـ (متطورة لدرجة عالية) من فضلك حدد إلى أي مدى تعتقد أن مهارات الطلبة المبينة أدناه قد تطورت خلال دراستهم لمقرركم (مقرراتكم الدراسية) بجامعتكم.						
مستوى تطور المهارة أو المعرفة عند الطلبة						
ليست متطورة على الإطلاق ----- إلى متطورة بدرجة كبيرة						
5		4		3		2
5		4		3		2
أولاً: المهارات العامة						
5	4	3	2	1	مهارة التفاوض	1
5	4	3	2	1	المهارات القيادية	2
5	4	3	2	1	اللغات الأجنبية (مثلاً الانجليزية)	3
5	4	3	2	1	مهارة التواصل الشفهي	4

5	4	3	2	1	مهارة الاستماع	5	
5	4	3	2	1	مهارات القراءة مع الفهم	6	
5	4	3	2	1	مهارة التواصل من خلال الكتابة	7	
5	4	3	2	1	التفكير الانتقادي	8	
5	4	3	2	1	المهارة التحليلية	9	
5	4	3	2	1	مهارة العمل بروح الجماعة	10	
5	4	3	2	1	مهارة الابتكار	11	
5	4	3	2	1	مهارة اتخاذ القرار	12	
5	4	3	2	1	إدارة الموارد المالية	13	
5	4	3	2	1	مهارات التعامل والتواصل مع الآخرين في العموم	14	
5	4	3	2	1	مهارة المرونة في بيئة العمل	15	
ثانياً: المعارف الفنية							
5	4	3	2	1	المحاسبة المالية	16	
5	4	3	2	1	المحاسبة الإدارية	17	
5	4	3	2	1	الموارد البشرية	18	
5	4	3	2	1	تجارة البيع بالتجزئة	19	
5	4	3	2	1	نظم المعلومات	20	
5	4	3	2	1	علم الاقتصاد	21	
5	4	3	2	1	التسويق	22	
5	4	3	2	1	بيئة الأعمال العالمية	23	
5	4	3	2	1	استراتيجيات الأعمال	24	
5	4	3	2	1	المحاسبة الضريبية	25	
5	4	3	2	1	المراجعة	26	
5	4	3	2	1	استخدام الأساليب الكمية في المحاسبة	27	
الأهمية							
ليست مهمة على الإطلاق ----- إلى مهمة بدرجة كبيرة							
5		4		3		2	1
5	4	3	2	1	المحاسبة في القطاع العام	28	
5	4	3	2	1	الإدارة العامة	29	
5	4	3	2	1	الوعي بالمسائل الأخلاقية في المحاسبة والمراجعة	30	
ثالثاً: المهارات التقنية (المتعلقة بالتكنولوجيا):							

5	4	3	2	1	المنظومات المحاسبية الالكترونية (برامج دفتر الأستاذ العام على الكمبيوتر)	31
5	4	3	2	1	حزم الجداول الالكترونية مثل أكسل Excel	32
5	4	3	2	1	نظم العرض الالكتروني مثل البوربوينت PowerPoint	33
5	4	3	2	1	نظام الكتابة على الكمبيوتر وورد word	34
5	4	3	2	1	أنظمة التواصل الالكترونية مثل برامج أوت لوك Outlook الخاص بالايملات	35
5	4	3	2	1	التجارة الالكترونية	36
5	4	3	2	1	شبكة الانترنت	37
5	4	3	2	1	نظام التشغيل وندوز Windows	38

الجزء د: قضايا متعلقة ببرامج التعليم المحاسبي اللببية:

إلى أي مدى تعتقد أن القضايا الآتية موجودة ببيئة التعليم المحاسبي في ليبيا؟ للإجابة عن هذا السؤال استخدم مقياس الاستجابة التالي بوضع دائرة حول الرقم الذي يعبر عن درجة موافقتك عن كل فقرة.

ت	قضايا متعلقة ببرامج التعليم المحاسبي اللببية	غير موافق بشدة	غير موافق	محايد	موافق	موافق بشدة
1	ضعف مستوى المحاضرين	5	4	3	2	1
2	قلة برامج التدريب والتطوير للمحاضرين بقسم المحاسبة بالمستوى الجامعي	5	4	3	2	1
3	ارتفاع العبء التدريسي للمحاضرين	5	4	3	2	1
4	المحاضرين لا يبذلون الرعاية الكافية تجاه واجباتهم التدريسية نتيجة لتأثرهم بأنشطة خارجية مجزية ليست ضمن عقدهم مع الجامعة	5	4	3	2	1
5	الطرق التقليدية للتقييم (عدم القدرة على محاكاة العالم الواقعي)	5	4	3	2	1
6	نقص التمويل للجامعات	5	4	3	2	1
7	لا يتم مكافأة أعضاء هيئة التدريس عن جودة التدريس العالية بنفس الكيفية لأنشطة الأخرى (مثل البحوث)	5	4	3	2	1
8	عدم وجود علاقة شراكة فعالة بين الجامعات والمنظمات الخارجية	5	4	3	2	1
9	مقاومة الطلبة للتغيير في طرق التدريس	5	4	3	2	1
10	ممانعة المحاضرين في تغيير أساليب تدريسهم	5	4	3	2	1
11	اتجاهات (موافق) الطلبة غير الجادة تجاه التعلم بشكل عام	5	4	3	2	1
12	عدم اهتمام الطلبة بالدراسة بتخصص المحاسبة	5	4	3	2	1
13	قلة خبرة المحاضرين بالجانب العملي للمحاسبة	5	4	3	2	1
14	غياب التواصل بين التعليم المحاسبي على مستوى الجامعة ومهنة المحاسبة	5	4	3	2	1
15	العدد الكبير من الطلبة في القاعات الدراسية	5	4	3	2	1
16	الاحتياجات المحاسبية (الطلب على المحاسبة) في البيئة اللببية لا تشكل ضغطاً لتطوير التعليم المحاسبي بالمستوى الجامعي	5	4	3	2	1

5	4	3	2	1	قلة دعم واهتمام إدارة الجامعة بأنشطة التطوير والتغيير	17
موافق بشدة	موافق	محايد	غير موافق	غير موافق بشدة	قضايا متعلقة ببرامج التعليم المحاسبي الليبية	ت
5	4	3	2	1	غياب الجانب العملي في برامج التعليم المحاسبي	18
5	4	3	2	1	التدخل السياسي من النظام السابق أعاق تطوير التعليم المحاسبي	19
5	4	3	2	1	أحرز التعليم المحاسبي تقدما ملحوظاً في مرحلة ما بعد ثورة السابع عشر من فبراير	20
5	4	3	2	1	متطلبات الجودة الصادرة عن مركز ضمان الجودة واعتماد مؤسسات التعليم العالي تحدد من حرية وطموح أعضاء هيئة التدريس لتطوير المناهج	21
5	4	3	2	1	عدم اعتماد (استخدام) معايير التعليم المحاسبي الدولية التي صدرت عن الاتحاد الدولي للمحاسبين ببرامج التعليم المحاسبي في ليبيا	22
5	4	3	2	1	تدني متطلبات قبول الطلبة في الجامعات	23
5	4	3	2	1	تدني مستوى التحصيل التعليمي للطلبة بمرحلة الدراسة الثانوية	24
5	4	3	2	1	الافتقار إلى المكتبات المجهزة، الكتب، والمصادر على المستوى الجامعي	25
5	4	3	2	1	الافتقار إلى البحث ضمن المواضيع المدروسة (المقررة) بالمستويات الجامعية	26
5	4	3	2	1	من فضلك حدد أي قضايا أخرى	

الجزء هـ : سبل التغيير والتطوير المقترحة في التعليم المحاسبي في ليبيا

على مقياس الاستجابة التالي، من فضلك حدد درجة موافقتك على التغييرات المطلوبة وكذلك فاعلية طرق التعاون التي من الممكن أن تسهم في أن يعمل الأكاديميين، أصحاب العمل، والمهنيين جنب إلى جنب لتطوير التعليم المحاسبي بالجامعات الليبية.

موافق بشدة	موافق	محايد	غير موافق	غير موافق بشدة	سبل التغيير والتطوير المقترحة	ت
5	4	3	2	1	هناك حاجة لتغييرات جوهرية في المناهج المحاسبية	1
5	4	3	2	1	هناك حاجة لتغييرات (ولكن ليست جوهرية) في المناهج المحاسبية	2
5	4	3	2	1	ينبغي أن يكون الهدف الاساسي للتعليم المحاسبي هو صقل وتطوير مهارات التعلم الذاتي لدى الطلبة (التعلم بالاعتماد على أنفسهم).	3
5	4	3	2	1	يجب أن يكون الطلبة قادرين على تحديد وحل المشاكل غير المنظمة والتي تتطلب مصادر متنوعة من المعلومات	4
5	4	3	2	1	يجب أن يكون الطلبة على دراية كاملة بمعايير المحاسبه والمراجع المهنيه	5
5	4	3	2	1	ينبغي أن يتم تطوير طرق جديدة لتوفر لأعضاء هيئة التدريس مصادر المعلومات المهمة والمتواصلة حول واقع بيئة الممارسة المحاسبية	6
5	4	3	2	1	هناك حاجة لتغييرات جوهرية في طرق التدريس المحاسبية	7
5	4	3	2	1	هناك حاجة لتغييرات (ولكن ليست جوهرية) في طرق التدريس المحاسبية	8
5	4	3	2	1	أسلوب الفريق في التدريس (مجموعات الطلبة) يجب أن يستخدم على نطاق واسع في الفصول الدراسية	9

5	4	3	2	1	أسلوب دراسة الحالة كأسلوب تدريسي يجب أن يستخدم على نطاق واسع في الفصول الدراسية	10
5	4	3	2	1	الواجبات (المهام) المكتوبة يجب أن تكون جزء متعارف عليه ومهم ومقبول في معظم المقررات الدراسية بقسم المحاسبة	11
5	4	3	2	1	أعضاء هيئة التدريس بقسم المحاسبة يجب أن يتم تدريبهم على طرق تدريس متنوعة	12
5	4	3	2	1	يجب إعادة توجيه تركيز (اهتمام) التعليم المحاسبي الجامعي ليعطي الأولوية للتدريس وتطوير المناهج	13
5	4	3	2	1	يجب الاهتمام من قبل الكلية بالمواد والبرامج التطويرية (الابتكارية) كتنشيط معرفي مهم ضمن التعليم المحاسبي	14
موافق بشدة	موافق	محايد	غير موافق	غير موافق بشدة	سبل التغيير والتطوير المقترحة	ت
5	4	3	2	1	يجب أن يعمل رجال الأعمال والمحاسبين في شكل هيئات استشارية لخدمة برامج التعليم المحاسبي	15
5	4	3	2	1	يجب على الأكاديميين التشاور مع المنظمات بالبيئة التجارية حول متطلبات مهنة المحاسبة والممارسة المحاسبية.	16
5	4	3	2	1	يجب إن يكون هناك زيارة للأكاديميين لمكاتب العمل المحاسبي حتى يكونوا على دراية بالعمل بالبيئة المحاسبية أو مع المهنيين الماليين	17
5	4	3	2	1	يجب على المهنيين بمجال الأعمال (المحاسبة) أن يلقوا محاضرات تقييميه لطلبة المحاسبة	18
5	4	3	2	1	المهنيين بمجال الأعمال يجب أن يخدموا المعاهد الأكاديمية كمحاضرين زائرين	19
5	4	3	2	1	الأكاديميين يجب أن يعملوا بالتدريب أو الانتداب في المؤسسات المهنية	20
5	4	3	2	1	الأكاديميين يجب أن يعملوا كمشاركين نشطين في المنظمات المهنية مثل نقابة المحاسبين والمراجعين الليبية	21
5	4	3	2	1	إيجاد برامج توأمه مع جامعات أخرى (جامعات من دول غربية متطورة)	22
5	4	3	2	1	يجب أن تتوفر معامل لتدريس الجوانب العملية من المحاسبة	23
5	4	3	2	1	التطوير في التعليم المحاسبي يجب أن يُبنى على احتياجات سوق العمل في ليبيا	24
5	4	3	2	1	طلبة المحاسبة يجب أن يكون لديهم حصيلة عن الجوانب العملية عن طريق زيارة أماكن عمل (شركات، مصارف، ومنظمات)	25
5	4	3	2	1	يجب أن يتم تشجيع الطلبة على البحث	26
5	4	3	2	1	يجب أن يكون هناك تعاون بين الأكاديميين الجامعات والمحاسبين سواء بالمهنة أو بالاقسام والإدرات المالية بالمؤسسات والشركات المختلفة.	27
5	4	3	2	1	ينبغي على الحكومة أن تشارك في تطوير التعليم المحاسبي	28
5	4	3	2	1	يجب رفع متطلبات قبول الطلبة في برامج التعليم المحاسبي	29
5	4	3	2	1	يجب تخفيض عدد الطلبة المقبولين (المتحقين) ببرامج التعليم المحاسبي	30
5	4	3	2	1	ينبغي اعتماد المعايير الدولية للتعليم المحاسبي في التعليم المحاسبي في ليبيا	31

تعليقات إضافية (بإمكانك استخدام الفراغ في الأسفل أو ورقة منفصلة لإضافة أي تعليق).....

Appendix J1: Ethical Approval (Reviewer one)

THE UNIVERSITY OF HUDDERSFIELD

Business School

Reviewer Proforma.

Project Title:	The Requirements of The Libyan Accounting Education Programmes, the Institutional Influences From, Stakeholders Perspectives
Name of researcher (s):	Abdulaziz Y S Mosbah
Supervisor (where appropriate):	Julie Drake
Reviewer name	
Date sent to reviewer	05/05/15
Target date for review	19/05/15

Issue	Advice / Comments to applicant
Aim / objectives of the study	The Aim is still poorly constructed although this does not relate to the ethics of the research
Research methodology	Clear
Permissions for study?	Stated
Participants	Stated
Access to participants	Stated
How will your data be recorded and stored?	Considered
Confidentiality	Considered
Anonymity	Considered
Could the research induce psychological stress or anxiety, cause harm or negative consequences for the participants (beyond the risks encountered in normal life).	Unlikely
Retrospective applications.	NA
Supporting documents (e.g. questionnaire, interview schedule, letters etc)	Revised Information Sheet and Covering Letter
Other comments	

OVERALL RESPONSE

APPROVE OUTRIGHT	X
APPROVE SUBJECT TO MINOR CONDITIONS [please specify]	
RESUBMISSION REQUIRED (application to be re-examined by Reviewers)	
REJECT	

Reviewer name: [CONCEALED]

Date: 11/05/15

Please send review to alex.thompson@hud.ac.uk.

Appendix J2: Ethical Approval (Reviewer Two)

THE UNIVERSITY OF HUDDERSFIELD

Business School

Reviewer Proforma.

Project Title:	The Requirements of The Libyan Accounting Education Programmes, the Institutional Influences From, Stakeholders Perspectives
Name of researcher (s):	Abdulaziz Y S Mosbah
Supervisor (where appropriate):	Julie Drake
Reviewer name	
Date sent to reviewer	05/05/15
Target date for review	19/05/15
Issue	Advice / Comments to applicant
Aim / objectives of the study	OK
Research methodology	Appropriate
Permissions for study?	OK
Participants	No concerns
Access to participants	No concerns
How will your data be recorded and stored?	OK
Confidentiality	Appropriate
Anonymity	Clear plans
Could the research induce psychological stress or anxiety, cause harm or negative consequences for the participants (beyond the risks encountered in normal life).	No
Retrospective applications.	N/A
Supporting documents (e.g. questionnaire, interview schedule, letters etc)	OK, clear.
Other comments	

OVERALL RESPONSE

APPROVE OUTRIGHT	KS
APPROVE SUBJECT TO MINOR CONDITIONS [please specify]	
RESUBMISSION REQUIRED (application to be re-examined by Reviewers)	
REJECT	

Reviewer name

Date Please send review to alex.thompson@hud.ac.uk.

Appendix K: The first stage of summarising the interview findings

Required knowledge and skills											
Educators							Professionals		Practitioners		
ED1	ED2	ED3	ED4	ED5	ED6	ED7	PROF1	PROF2	EME1	EME2	EMR
Codes and financial law The accounting entry is the basis	Finical planning and analysis Data analysis and accessing the information	Inventory adjustments , preparing and analysing budgets, offering consulting Provide appropriate information in the appropriate time. Low level in preparing financial statements starting The accounting curricula in Libyan universities is old	List budget and Accounts Principles of finical accounting,	Making decision in time, ability of balancing decisions, How to prepare reports	Accounting entry or preparing financial statement		There are companies would like to know their profit and (or) loss Documents to be able to prepare such finical statements	LAB is the institution that is responsible for reviewing the public companies and organisatio ns in addition to private companies Appropriati ons producers and budgeting	How to read finical statements	Skills related to managem-nt.	
Speak fluently about a specific accounting topic The ability of imagination, speaking, and writing		Communic ation skills and a good manner of dealing with others		Skills of presentation Discussing, Listen to other Able to accept		Negotiation and Communic ation skills					

The ability to explain the meaning beyond these numbers and communicate it to the users				others' opinion							
Deep thinking, Critical thinking	Logical thinking and analysis.		To be innovated and have the ability of criticism	Critical reading Ability of deep analysis,	The ability of criticism, ability of research, critical reading and citation Ability of critical thinking To be innovated		Required to be able to analyse the attitudes and summarise the data from the costumers		Research study Analysis experience		
	Basic in English language		English language					English language			
Ethical issues		Professional behaviour in particular in auditing The weak level of teaching ethics in AEPs		Ethical issues	Subject about ethics		Ethics Poor presentation for ethical awareness in AEPs	Ethical issues are considered important in the Bureau work		Ethical issues are important Weak consideration for ethical issues in the curricula	Ethical issues that related to accounting are not taken into consideration
		Statistics means such as regression correlation		SPSS					Maths		

		and time series,									
		Social accounting, economic feasibility studies,									
	Able to use the computer effectively in accounting and auditing		Using of electronic system Computer applications MP3, and search line 5 software Data base.	Electronic systems Knowledge of using the internet in research ICDL computing skills	The needs for computers	The use of computer Electronic systems	Technology developments in present time Electronic accounting system used in the shops and supermarkets Teaching electronic system is missed in AEP	Electronic systems	Using computer is very important Teaching electronic system is missed in AEP	The use of computer Electronic system	Knowledge of computer - Electronic system
			Excel software	Working on Excel software, (how it is used in accounting)				Excel software			
	International auditing standards, International Accounting Standards		There are some points which have been already raised in the world and we do not			Unify the global practises	Possess global required skills	The international accounting standards S/He should have knowledge about			

			know about them up till now					external (global) environment regarding technology			
			Cost accounting and intermediate accounting. Government accounting and tax and banking accounting				Most use of accounting is for taxation purpose Oil industry, and industrial companies Construction sectors Cost accounting in intensive way Some problems in tax aspect The teaching methods are outdated in particular in management accounting and cost accounting		Government accounting		Taxation Student should be prepared as s/he may employed in tax department or in companies, or banks

Issues Influence Accounting Education

Educators							Professionals		Practitioners		
ED1	ED2	ED3	ED4	ED5	ED6	ED7	PROF1	PROF2	EME1	EME2	EMR
Electronic resources for	Lack of libraries	There is a lack of references	Updating most of faculty	When student goes to library	There are no available possibilities						

journals and books have not been set up	I don't think that Libyan universities have participation in a scientific journal There is no access to any university library whether globally	and textbooks	members knowledge was on the last day of their graduation	s/he will discover that the last book library receives 2 or 3 years ago	in the university and this problem is considered ongoing						
	I think there are budgets but financial corruption is happening significantly in Libya whether during previous regime or in the current regime	The university does not provide the necessary facilities	Lack of resources and We face difficulty regarding the lack of classrooms Lack of resources for development , weakness of training programmes -We say there is resource but they are employed in wrong way		The studying rooms were built for secondary schools... these rooms are prepared for a capacity of 30-35	Lack of resources		The lack of possibilities	University should provide the facilities whether to develop educational means or to improve studying tools		
	Some of the level of faculty	The faculty members who are	Faculty members also, are	Lecturer who has never heard	I can raise the issue of faculty	Most of the lecturers at universities	Accounting lecturers are not	Lack of qualified	The university should		The important for the

	<p>members are weak Faculty member has no idea of English language</p> <p>Teaching methods that are used in our universities are based on indoctrination and memorization</p>	<p>teaching at the universities do not meet the characteristics that faculty member should have whether in qualification, experience or the ability to communicate the information to students</p> <p>There is no response for development in quality from the faculty member</p> <p>The lack of faculty member awareness of quality issue</p> <p>Faculty members are not qualified to teach accounting</p>	<p>weak (in terms of qualification)... some of them have spelling errors which reflects their scientific level (low level)</p> <p>Some of the faculty members does not have English language.</p> <p>We can find that faculty member is not able to work on a computer</p>	<p>about ethical issues in accounting, how s/he is able to communicate these issues to student</p> <p>Unfortunately, 80-90% of educators in Libya is not aware or these standards (IAES)</p> <p>You can imagine that there are some of the lecture who has particular(negative) behaviour</p>	<p>members weakness sometimes</p>	<p>have no ideas about triangle of the success</p>	<p>encouraged to provide the students with the enough knowledge</p>	<p>faculty members</p>	<p>qualified lecturers and update them with what happened globally</p>		<p>faculty member is the number of hours s/he should perform</p>
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		by using computer They have no ideas about teaching methods, psychology or dealing with others									
We do not have a body or institution to control the accountin-g education in Libya	There is no control over faculty member	There is no control over accounting education programmes in ordered to be improved	There is no supervisory body inside university its self		There should be a control from the faculty and university over curricula No accountability and responsibility					Here you feel that there is no control over curriculum	
		The emphasising of the memorisation Assessment methods are not sufficient at all							Two exams are the only methods that used for assessment		
		Faculty members are not receiving good wages				Training for faculty members is not existed Resistance for change					

						The faculty members do not agree to take training activities					
						The lack of fund					
The relationship between the profession and accounting programmes may be almost missed. We do not have any relationships with all Libyan organizations.	Accounting curriculum that is being taught now focusing on the theoretical aspect and there is no presence of the practical aspect - This can be considered one of the problems No collaboration	In teaching the focus on the theoretical aspect There is no communication between the accounting department at universities and the requirements of the labour market There is no cooperation between the academics and professionals Accounting is not active whether at the level of	The issue of linking practical aspects with theoretical aspect is a missing link in the reality in Libya	We do not reach point that they (professionals and academics) can be collaborated	But in the reality (what student are studying) is all theoretical from the first year to the last one	There is no feedback from work market	It can be said there is no matching	We did not do any practical aspect at all		There is no focus on the practical aspect in studying	No practical aspect in accounting education

		the profession and at the level of accountants									
No appropriate attention has been paid from the state regarding this aspect (accounting education)	He told me did not you hear Leader (Qadafi) discourse in this regard (student should be admitted in faculty they want regardless their grads and success percentage)	The orientation of the socialist regime which based on the fact that the state is ruler of the economic activities	At that time political regime was very restricted (closed) and it was difficult to access or obtain a book -For example, internet has not been used in Libya up till the end of 1990s..., as the regime was (closed) in a crazy way		The state in general...there is no development before the revelation up till now The main reason (behind the low level of education) is the absence of the state role	-1980s and 1990s were an isolation time for Libyan universities -The state intervenes in accounting education preventing universities to displacement students who have warned As the direction in the past was socialism and this system considers accounting amongst exploitation professions			There is an exemption for students dismissed every year on March the 2nd		
	Any student who has failed in any	-The student admission is	There is no interview (to assess	Student should have knowledge	We accepted students from					The level of those students who	The faculty of economics

	other faculty has the right to move from that faculty to faculty of economics	only general conditions -The faculties of economics in Libya are considered the faculties of last resort for the students	student who want to enrol in university	of using the internet in research..... have research skills, critical reading and citation before he can be accept in the university	different secondary school disciplines					are enrolled in the faculty of economics is considered as one of the lowest level	was a trifle faculty and it is easy to admit in it.
	When you ask those who are administrators to provide resources to bring these tools they comment that these tools are extra and there is no need for them	There are no support and interest from the university administration and faculty administration for the quality issues	As the university administration is a classical administration ... they studied in traditional time the time of the black board and chalk and they still believe that is all can be provided to achieve in the educational process	I have an experience about administration policies in these institutions and how they think (negative way)	If s/he (one of those educated overseas) wants to develop the department s/he will not be encouraged From those who are responsible for sources is that these facilities are extra and there is no need for them	This reflected the bureaucratic management. ..., Nobody likes change everybody resist change We found resistance from those who considered it as paper works and time wasting				An addition to that we can highlight the mismanagement	
		The quality hand book is	We find that quality			The step taken by the					

		considered important as it include the curricula content	handbook is published to be.... guide for all faculties of economics in Libya. -Any university is not able to develop itself because it linked to quality hand book			Ministry of Higher Education in 2010 to unify the accounting curricula is not a step in the right direction					
	There are no accounting standards in Libya	In Libya the labour market is small and this requires that accountant should be qualified with characteristics which they are appropriate for this system. Traditional character of accounting is	Here I would like to say that environmental (accounting) requirements in Libya are considered very simple			The decision (in accounting) is often a political decision and it is often not based on the information (the provided budgets)	There are no significant number of big industrial companies which may need complex details	Work environment is not required studying for 4 years	There are no local accounting standards		

		dominant on the market									
		The number of students in accounting departments at Libyan universities is about thousand	Big numbers of students How this number can take field training in the city (the number is big)	Companies, banks, and other industrial sectors cannot accept this number of students [for training	We have already accepted 400 students and others asked us to accept more Classes(number of students in classes) are considered a tragedy and caused several problems	The issue of quality needs a time to be achieved an addition to other circumstances such as reducing the student number			The student number has been increased and the university capacity can offer extra places		

<p>The students who enrolled in the university are already accustomed with indoctrination</p>			<p>Other factor is the weakness of the student level before her/him entry the university The problem sometimes that the grades of the student shown in his or her secondary school certificate does not reflect the reality.</p>	<p>The level of students' thinking is not upgraded and it is still linked to passing and having the certificate to be employed Students have A or B in their high schools it does not mean that they are capable to study at the University no consideration for other criteria [to accept students in accounting programmes</p>	<p>So those students who are at low level enrolled in the faculty of economics -There is no attention given for the education in general from the primary school to PhD level</p>	<p>Some student who graduated from secondary schools is not able to answer an exercise in principles of accounting nevertheless s/he has studies at secondary school There is a decline in the level of education generally</p>	<p>Unfortunately , the education system from the basic can be considered a weak</p>		<p>We should start from the beginning (scratch) (from first year at primary school)to develop the educational system in Libya</p>		

The suggestions for development

Educators							Professionals		Practitioners		
ED1	ED2	ED3	ED4	ED5	ED6	ED7	PROF1	PROF2	EME1	EME2	EMR
<p>A small electronic system, similar to that is used in Libyan bank can help in teaching the required skills.</p> <p>Accounting students should visit these organisations. a lecture can be presented by a practitioner or a person who has been working</p>	<p>The final year are divided into groups and sent to accounting and auditing firms to work one day during the week and by the end student's attendance</p> <p>There should have a contracts with companies and banks</p> <p>The focus should be on practical aspect in accounting.</p> <p>Sending students to accounting and auditing firms for work.</p>	<p>The practical aspect Contract between bank and universities for guest lecturers</p>		<p>Sending students for training in the workplace. The higher authorities should make coordination between academics and professionals</p>	<p>It is assumed that student should work.....for 3 or 4 months.....in a company It is assumed that it (LUAA) should has a role in accounting education and universities</p>	<p>The role of academics is very important to have some knowledge about the environment of accounting</p>		<p>Participation of student in practical aspect</p> <p>Academics should give lectures for employees</p>		<p>The practical aspect of accounting.</p> <p>Integration of international accounting standards The use of technology in education must be taken into account, students at the university are supposed to be given a real example from an organisation or institution,</p>	<p>There should be a visit (from students) for tax department.</p> <p>When the student finishes his or her study they must take a practical study in a company</p>

	The professionals is important, and ministry.									
	This should be controlled by the state	If there is no political willing and support from the state, efforts for development would not be succeeded		There should be role for the state to organise the communication between the two sides	high ministry of education, Libyan state, by Here the role of the government and ministry of education AEPs	the parties should participate are the Ministry of Education is an important party, the Ministry of Labour and Social Work, research centres, quality assurance and accreditation centre. And professional institutions	These programmes of change should be carried out by the state and not by individuals	The government should have a role		I hope those who are studying abroad will improve accounting when they will come back
An assignment research as a way of assessment								Doing a research would be a good solution for assessing students.		
Teaching in according to international	the improving of the theoretical aspect to be in align with	They should link the topic they are teaching to the international	Updating curricula to be in consistence with what is	Offering twinning programmes with them	Making contracts with advanced universities, training in		The adoption of International Standards of Accounting Education	For example agreements with British universities can be made.....,		

standards of accounting education	latest global advancements ,	accounting standard that covers this topic	existed in the world Agreement with high standards universities and educational companies student should be prepare in to have a knowledge about the global and international standards		companies and banks			Students should be made aware of the global environment in particular, regarding the use of technology in workplace			
Facilities should be available	Participating in scientific journals The internet, libraries, and access to journals and other Facilities (e.g. computer lab)		There is a need for resources. We need to participate in a data base, or strong electronic library Electronic education should be activated electronic library	we can say that (teaching) accounting needs laboratory	There should be a lab contents accounting journals, and ledger to practice the financial operations Resources and Plans Increasing the faculty possibilities in classrooms			Students should be able to have a permission to access electronic Library on the internet. technology should be available for student during their study at university		There should be availability of references and laboratory for studying accounting.	

			Seminars And sending lecturers abroad for even short time, There should be training programmes for faculty member	Lecturers need to have training in how they can deal with students lecturing, plans of organising lecturers, and preparing questions	The state should offer training programmes for the faculty members in teaching or other related areas.	There should focusing on developing of faculty members				Lecture should be able to work on computer and have a good ability of English language	
The candidate of AEPs should be assess before can be enrolled these programmes.			Interview oral exam computer and English abilities ethical attitudes for enrolment	There should be a good criteria for enrolling students in AEPs							