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Examining Students' Perceptions of Accounting Education in Libya

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الملخص:

في الآونة الأخيرة، تم استخدام اراء الطلاب كأداة لتحسين طريقة التعليم وفهم الطلاب. هدفت هذه الدراسة إلى التعرف على اراء الطلاب اتجاه التعليم المحاسبة في ليبيا. وتتكون البيانات المجمعة عن التعليم المحاسبي من أداء اعضاء هيئة التدريس وجودة المقررات ونظام التقييم لعينة عشوائية من الطلاب في جامعات ليبيا وتم تحليل هذه البيانات باستخدام الإحصاء الوصفي وANOVA أحادي الاتجاه. أظهرت نتائج الدراسة رضا الطلاب عن أداء المدرسين وجودة المقررات ونظام التقويم.

الكلمات المفتاحية:

التعليم المحاسبي، الأداء المحاسبي، الجامعات الليبية.

Abstract

Students' perceptions have recently been used as a tool to improve education methods and to understand students. This study aimed to explore students' perceptions regarding accounting courses in Libya. Using a combined data set consisting of information on accounting education (the instructors' performance, the quality of the courses and the grading system). The data was collected from a random sample of students in Libyan universities and this data was analyzed by using descriptive statistics and one-way ANOVA. The study results showed that the students were satisfied with the instructors' performance, the quality of the courses and the grading system.

Keywords: accounting education, accounting curricula, performance.

1. INTRODUCTION

Accounting education is one of the most important topics that has been discussed lately by academics, governments and practitioners. It is considered as one of the influential ways to improve an economy. Conducting accounting courses would supply students with the necessary skills, knowledge and would improve their characteristics and traits.

Many universities around the world provide accounting courses with the necessary knowledge as well as teaching specific skills such as computer use. The main goal of these universities is to improve the students' skills, prepare them for the business field and help them to face the rising global challenges (Ali, Kamarudin, Suriani, Zati and Afandi, 2015). Moreover, teaching accounting would prepare the future employees with beneficial techniques and skills that can help a country to increase its wealth. Therefore, an adequate accounting education system is highly needed as a development mechanism in order to have a better future. A sufficient accounting education builds a strong foundation to handle all financial issues and to be utilized as a national strategy.

The increasing number of financial issues, in turn, led to increasing concern about the current accounting education and its capability for preparing adequate employees to fulfill their expected roles in society. Thus, future accounting students are expected to play a significant role in improving the economy and solving financial issues.

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Nowadays, student perception is considered to be a new approach that has been used by academics to improve their curriculum and classroom material. In addition, accounting instructors need to understand student expectations and their preconceptions of the implication of different subjects. Moreover, this way is used to investigate instructor performance, course quality, and grading procedures (Hall, Pierce, Tunnell and Walther, 2014).

The purpose of this study is to investigate students' perceptions toward the importance of courses and their satisfaction with the instructor's performance, the course quality, and the grading.

2. LITERATURE REVIEW

2.1 Accounting Education

There are debates about the credibility of financial reporting, which has gotten significant attention from practitioners and academics. This issue created a degree of concern about accounting education in different countries and caused increasing calls by practitioners and academics about accounting literature (Murphy and O'Connell, 2017). That led to thinking about improving the quality of accounting courses and making sure that they have all the necessary knowledge and skills in financial accounting, auditing and investigative skills to resolve business issues. In addition, it is expected for accountants to possess the adequate skills and training to be competitive in global challenges.

The accounting profession has a very important role in economic development. In addition, it can help in measuring

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and reporting information about both micro and macro-economic issues.

Accounting education can be seen from two aspects based on student perspectives. Firstly, a curriculum is designed in a way that is beneficial for future accountants. Secondly, it is important to increase the knowledge and develop the judgement of ones who have become accountant prevention. (Romanus and Arowoshegbe, 2014)

2.2 Student Perceptions

Student perceptions have become the new way of determining the quality of education and satisfaction of students (Kember & Ginns, 2012). Moreover, student perceptions have been used to monitor the satisfaction of students and use the feedback to innovate new teaching techniques and provide a better curriculum. Green and Wang (2012) found that 97% of accounting departments have used student evaluation to improve educators' understanding of learning and teaching factors and to help them achieve and maintain quality curricula.

According to Pawlowski's study (2007), educators have to speak frankly with their students to meet their needs and to adequately prepare them for their future careers. Moreover, Crumbley and Fliedner (2002) indicated that student perceptions play an important role in the evaluation of compensation and promotion for faculty. In addition, the feedback helps the educators to formulate their teaching activities (Green and Wang, 2012).

2.3 Previous Studies

In 2016, Ali et al. presented their study on the perceptions of employers and educators to investigate the perception of accounting education. The main source of data was a questionnaire and it was distributed to 127 educators and 95 employers. It was found that all the respondents agreed about the different values of employability, knowledge and skills of accounting graduates. In addition, employers chose the taxation in higher place rather than auditing and other services perceived by educators. Educators believed that there was much reliance on memorization in accounting education.

Murphy and O'Connell (2017) tried to clarify the concept of accounting formalism after drawing parallels between law and accounting. It was argued that accounting formalism reigns supreme in contemporary accounting education. In addition, it was proposed that accountability of accounting could provide the conceptual foundations in social, critical and ethical dimensions of accounting theory and education. Thus, it was agreed that would bring benefits not only for professions and academics but also for stakeholders.

2.4 Methodology and hypotheses

The population of the study included students enrolled in accounting courses in universities in Libya in order to understand the perception of these students about accounting courses and the curriculum of the courses. Some universities were not included in the study due to security issues.

A questionnaire was used to collect the data. The questionnaire consisted of three parts and it was adapted from Hall et al. (2014). The first part was designed to collect information on students' perceptions about the instructors' performance. The second part was designed to collect information on students' perceptions about the quality of the courses. The third part was designed to collect information on students' perceptions about the grading system.

A five Likert scale was used to rate the students' level of agreement or disagreement regarding their perceptions of the forensic accounting course from strongly disagree (1) to strongly agree (5).

For analyzing the data, SPSS IBM (25) for Windows was used to conduct descriptive statistics such as the mean, standard deviations, frequencies and percentages to describe the respondents' background data as well as ratings of perception of accounting education. Moreover, the study used one-way ANOVA to determine the differences in perception between males and females. One-way ANOVA was considered the most appropriate non-parametric ANOVA since it is difficult to achieve all the strict assumptions of parametric tests or T-tests.

3. RESULTS AND ANALYSIS

This section discusses the findings of the study. The following parts discuss and summarize the major findings of the study in order to determine the level of perception of accounting education in Libya and the level of acceptance of the courses. The study adopted a random sample of students from Libya. The overall study sample size was 119 students. Table (1) shows the general information about the respondents.

Table (1) General Information about Respondents

Statement	Percentage
Gender	
1. Male	47.9%
2. Female	52.1%
Field	
1. Accounting	37.8%
2. Management	40.3%
3. Economic	11.8%
4. Other	10.1%
University	
1. University of Benghazi (UOB)	21.8%
2. University of Ajdabia (UOA)	32.8%
3. University of Tripoli (UOT)	23.5%
4. Omar Al-Mukhtar University (OMU)	21.8%

As shown in table (1), the number of males and females were almost equal. The majority of the respondents were in the field of management, then in the field of accounting. The number of students from UOA was the highest at 32.8% of the respondents, followed by students from UOT at 23.5%. UOB and OMU had the same percentage at 21.8%.

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3.1 Part One Descriptive Statistics

Table (2) Descriptive Statistics

		N	Mean	Std. Deviation	Std. Error	95% Confidence Lower Bound	95% Confidence Upper Bound	Min.	Max.
I am satisfied with the instructors' overall performance in teaching accounting courses	Male	57	3.23	1.000	.132	2.96	3.49	1	5
	Female	62	3.76	.900	.114	3.53	3.99	1	5
	Total	119	3.50	.982	.090	3.33	3.68	1	5
I am satisfied with the instructors' organization and preparation to teach accounting courses	Male	57	3.88	.683	.090	3.70	4.06	2	5
	Female	62	3.58	.984	.125	3.33	3.83	1	5
	Total	119	3.72	.863	.079	3.57	3.88	1	5
I am satisfied with the instructors' knowledge and expertise regarding the courses subject matter	Male	57	3.84	.862	.114	3.61	4.07	2	5
	Female	62	3.77	.688	.087	3.60	3.95	2	5
	Total	119	3.81	.773	.071	3.67	3.95	2	5
I am satisfied with the overall quality of accounting courses	Male	57	3.61	.881	.117	3.38	3.85	1	5
	Female	62	3.84	.751	.095	3.65	4.03	2	5
	Total	119	3.73	.820	.075	3.58	3.88	1	5
I am satisfied with the educational content of accounting courses	Male	57	3.61	.861	.114	3.39	3.84	1	5
	Female	62	3.77	.711	.090	3.59	3.95	2	5
	Total	119	3.70	.787	.072	3.55	3.84	1	5
I am satisfied with the classroom facilities for accounting courses	Male	57	3.47	.984	.130	3.21	3.73	1	5
	Female	62	3.44	.985	.125	3.19	3.69	1	5
	Total	119	3.45	.981	.090	3.28	3.63	1	5
The peace of this course was appropriate (not too fast or too slow)	Male	57	3.65	1.261	.167	3.31	3.98	1	5
	Female	62	3.32	1.128	.143	3.04	3.61	1	5
	Total	119	3.48	1.199	.110	3.26	3.70	1	5
Learning the content of accounting courses was important to me	Male	57	3.88	.709	.094	3.69	4.07	2	5
	Female	62	3.97	.789	.100	3.77	4.17	2	5
	Total	119	3.92	.750	.069	3.79	4.06	2	5
I expect to benefit by learning the material covered in accounting courses	Male	57	3.70	.731	.097	3.51	3.90	2	5
	Female	62	3.74	.723	.092	3.56	3.93	2	5
	Total	119	3.72	.724	.066	3.59	3.85	2	5
I spent a lot of time studying for accounting courses	Male	57	3.82	.782	.104	3.62	4.03	2	5
	Female	62	3.61	.636	.081	3.45	3.77	3	5
	Total	119	3.71	.715	.066	3.58	3.84	2	5
I believe it is important to learn the material covered in accounting courses	Male	57	4.05	.833	.110	3.83	4.27	3	5
	Female	62	4.05	.838	.106	3.84	4.26	3	5
	Total	119	4.05	.832	.076	3.90	4.20	3	5

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Accounting courses were offered at a convenient days and times	**Male**	**57**	**2.75**	**.689**	**.091**	**2.57**	**2.94**	**1**	**4**
	Female	**62**	**3.02**	**.713**	**.091**	**2.84**	**3.20**	**2**	**4**
	Total	**119**	**2.89**	**.711**	**.065**	**2.76**	**3.02**	**1**	**4**
I would recommend accounting courses to other students	**Male**	**57**	**3.72**	**.978**	**.129**	**3.46**	**3.98**	**1**	**5**
	Female	**62**	**3.65**	**.870**	**.111**	**3.42**	**3.87**	**1**	**5**
	Total	**119**	**3.68**	**.920**	**.084**	**3.51**	**3.85**	**1**	**5**
Accounting courses are an important part of my college education	**Male**	**57**	**3.14**	**1.093**	**.145**	**2.85**	**3.43**	**1**	**5**
	Female	**62**	**3.08**	**1.135**	**.144**	**2.79**	**3.37**	**1**	**5**
	Total	**119**	**3.11**	**1.111**	**.102**	**2.91**	**3.31**	**1**	**5**
One of the reasons I enrolled in accounting courses was to meet a degree program requirement	**Male**	**57**	**3.49**	**.601**	**.080**	**3.33**	**3.65**	**3**	**5**
	Female	**62**	**3.52**	**.620**	**.079**	**3.36**	**3.67**	**3**	**5**
	Total	**119**	**3.50**	**.609**	**.056**	**3.39**	**3.61**	**3**	**5**
One of the reasons I enrolled in accounting courses was to improve my knowledge in this subject area	**Male**	**57**	**3.75**	**1.074**	**.142**	**3.47**	**4.04**	**1**	**5**
	Female	**62**	**3.81**	**.827**	**.105**	**3.60**	**4.02**	**2**	**5**
	Total	**119**	**3.78**	**.949**	**.087**	**3.61**	**3.95**	**1**	**5**
One of the reasons I enrolled in accounting courses was to improve my job skills or prospects for securing a job	**Male**	**57**	**4.02**	**.767**	**.102**	**3.81**	**4.22**	**3**	**5**
	Female	**62**	**4.08**	**.775**	**.098**	**3.88**	**4.28**	**3**	**5**
	Total	**119**	**4.05**	**.769**	**.070**	**3.91**	**4.19**	**3**	**5**
I am satisfied with the grading procedures used in accounting courses	**Male**	**57**	**3.37**	**1.063**	**.141**	**3.09**	**3.65**	**1**	**5**
	Female	**62**	**3.34**	**1.086**	**.138**	**3.06**	**3.61**	**1**	**5**
	Total	**119**	**3.35**	**1.070**	**.098**	**3.16**	**3.55**	**1**	**5**
I would be satisfied with The lowest course grade	**Male**	**57**	**3.82**	**.504**	**.067**	**3.69**	**3.96**	**3**	**5**
	Female	**62**	**3.97**	**.600**	**.076**	**3.82**	**4.12**	**3**	**5**
	Total	**119**	**3.90**	**.558**	**.051**	**3.80**	**4.00**	**3**	**5**
I expect to make the following high grade in the accounting courses	**Male**	**57**	**4.12**	**.537**	**.071**	**3.98**	**4.27**	**3**	**5**
	Female	**62**	**4.26**	**.571**	**.072**	**4.11**	**4.40**	**3**	**5**
	Total	**119**	**4.19**	**.557**	**.051**	**4.09**	**4.29**	**3**	**5**

The descriptive analysis in table (2) shows that there was no statistically significant difference between the perceptions of males and females regarding all dimensions of accounting education in Libya, except that the male students were dissatisfied that accounting courses were offered at inconvenient days and times.

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3.2 Part Two One-Way ANOVA

Table (3) ANOVA

		Sum of Squares	df	Mean Square	F	Sig.	Remarks
I am satisfied with the instructors' overall performance in teaching accounting courses	Between Groups	8.342	1	8.342	9.259	.003	difference
	Within Groups	105.406	117	.901			
	Total	113.748	118				
I am satisfied with the instructors' organization and preparation to teach accounting courses	Between Groups	2.612	1	2.612	3.585	.061	No difference
	Within Groups	85.237	117	.729			
	Total	87.849	118				
I am satisfied with the instructors' knowledge and expertise regarding the courses subject matter	Between Groups	.137	1	.137	.228	.634	No difference
	Within Groups	70.418	117	.602			
	Total	70.555	118				
I am satisfied with the overall quality of accounting courses	Between Groups	1.499	1	1.499	2.252	.136	No difference
	Within Groups	77.896	117	.666			
	Total	79.395	118				
I am satisfied with the educational content of accounting courses	Between Groups	.762	1	.762	1.232	.269	No difference
	Within Groups	72.347	117	.618			
	Total	73.109	118				
I am satisfied with the classroom facilities for accounting courses	Between Groups	.043	1	.043	.045	.833	No difference
	Within Groups	113.452	117	.970			
	Total	113.496	118				
The peace of this course was appropriate (not too fast or too slow)	Between Groups	3.167	1	3.167	2.225	.139	No difference
	Within Groups	166.531	117	1.423			
	Total	169.697	118				
Learning the content of accounting courses was important to me	Between Groups	.243	1	.243	.431	.513	No difference
	Within Groups	66.076	117	.565			
	Total	66.319	118				
I expect to benefit by learning the material covered in accounting courses	Between Groups	.048	1	.048	.091	.764	No difference
	Within Groups	61.801	117	.528			
	Total	61.849	118				
I spent a lot of time studying for accounting courses	Between Groups	1.330	1	1.330	2.640	.107	No difference
	Within Groups	58.955	117	.504			

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	Total	60.286	118				
I believe it is important to learn the material covered in accounting courses	Between Groups	.001	1	.001	.001	.978	No difference
	Within Groups	81.697	117	.698			
	Total	81.697	118				
Accounting courses were offered at a convenient days and times	Between Groups	2.035	1	2.035	4.137	.044	difference
	Within Groups	57.545	117	.492			
	Total	59.580	118				
I would recommend accounting courses to other students	Between Groups	.163	1	.163	.192	.662	No difference
	Within Groups	99.702	117	.852			
	Total	99.866	118				
Accounting courses are an important part of my college education	Between Groups	.106	1	.106	.085	.771	No difference
	Within Groups	145.474	117	1.243			
	Total	145.580	118				
One of the reasons I enrolled in accounting courses was to meet a degree program requirement	Between Groups	.018	1	.018	.049	.825	No difference
	Within Groups	43.729	117	.374			
	Total	43.748	118				
One of the reasons I enrolled in accounting courses was to improve my knowledge in this subject area	Between Groups	.081	1	.081	.089	.766	No difference
	Within Groups	106.239	117	.908			
	Total	106.319	118				
One of the reasons I enrolled in accounting courses was to improve my job skills or prospects for securing a job	Between Groups	.118	1	.118	.199	.656	No difference
	Within Groups	69.579	117	.595			
	Total	69.697	118				
I am satisfied with the grading procedures used in accounting courses	Between Groups	.026	1	.026	.023	.881	No difference
	Within Groups	135.150	117	1.155			
	Total	135.176	118				
I would be satisfied with The lowest course grade	Between Groups	.609	1	.609	1.969	.163	No difference
	Within Groups	36.181	117	.309			
	Total	36.790	118				
I expect to make the following high grade in the accounting courses	Between Groups	.543	1	.543	1.765	.187	No difference
	Within Groups	36.011	117	.308			
	Total	36.555	118				

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In Table (3), the one-way ANOVA test shows that there was a statistically significant difference between the perceptions of males and females in two areas. First, there is a slight difference regarding satisfaction with the instructors' overall performance in teaching accounting courses F = 9.259, P = 0.003. This implies that females agreed highly with the statement regarding instructors' overall performance in teaching accounting courses more than males. Second, a difference exists regarding the statement that accounting courses were offered at convenient days and times F = 4.137, P = 0.044. This implies that males disagreed with the statement that accounting courses were offered at convenient days and times more than their females. No statistically significant differences were found for the rest of the dimensions of perceptions between males and females.

4. DISCUSSION

The purpose of this paper was to examine the perceptions of accounting education in Libya and whether these perceptions are influenced by gender. The results of this study show that, generally, both males and females have positive perceptions about accounting education.

The highest-rated positive perception of students is about the instructors' performance. This means that students in Libya have high respect for the accounting instructors and have high expectations of what the instructors will offer them in the classroom for both genders.

In addition, the results show that the students were satisfied with the quality of courses that have been provided in the classes. The accounting students show that they benefit from a course that develops an understanding of the role of accounting in business and society and its extensive role in human life. Moreover, the students have a high degree of respect for the grading system in Libyan universities.

5. CONCLUSION

In conclusion, the purpose of this paper was to explore the perceptions of accounting students in Libya about accounting education and whether these perceptions are influenced by gender. It reported the results of an exploratory study regarding the perceptions of students who studied in Libya in spring 2021. Students were satisfied with the instructors' performance, the quality of the courses and the grading system.

The main contribution of this paper was to provide empirical evidence that contributes to the academic debate surrounding the concerns of the future of accounting education and its roles in contemporary accounting education in Libya. Moreover, it provides knowledge to instructors about new areas of career and training systems to positively influence the perception of future accounting professionals in Libya.

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