AN INVESTIGATION OF TEACHING METHODS PRACTICED AT ALJABEL ALGARBY UNIVERSITY (AAU) IN LIBYA

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Abstract
Many researchers have conducted studies exploring teaching practices used by accounting educators. However, a limited number of empirical studies have been conducted in Libya. This study which attempted to increase knowledge in such area in Libya had two objectives. The first one aimed to identify the teaching methods that Libyan accounting educators practiced in their use of teaching methods. To achieve this, questionnaires were administered to collect quantitative data of teaching practices at Aljabel Algarby University (AAU), and then analyses were conducted. Findings revealed that respondents reported a high level application of teacher-centered methods than learner-centered methods, by ranking lecture and in-class discussions as the most dominant teaching methods in their classrooms, only four of the 11 teaching methods showed significant relationship with gender, rank and experience; internet, power-point slides, and overhead projector showed significant association with gender, and computer simulations method was significantly associated with Rank and experience. This study helps reads better understand the teaching effectiveness in the Libyan context and provides data for future comparative studies regarding in teaching strategies in accounting.

Keywords: *Libya, teaching methods, accounting education*

Introduction
In Libya, many studies (Ahmad & Gao, 2004; Aldarweesh, Agnaya, & Shalabi, 2007; Alddali, 2003; Alhanom, 2004; Buzied, 1998; Khalat, Almagouri, & Almashat, 2007; Khorwatt, 2006; Kilani, 2000; Massly, 2010; Musa & Amagouri, 2007) corfirm that Libyan accounting education suffers from many shortcomings and it is in need of significant changes. According to Ahmad and Gao (2004), the tranditional teaching approach to accounting education is still predominant in this country, with the emphasis on the transfer of knowledge. They also noted that the Libyan accounting education does not have sufficient qualified accounting academics and educators, fails to incorporate systematic academic teaching and professional training to accounting students, and lacks accounting research to support effective teaching and learning process. Kilani (2000) noted that the existing pedagogy and accounting curriculum do not contribute to achieving economic and social development needs, the instructional methods used by accounting faculty are still uni-directional not cultivate in students the needed skills. Massly (2010) argues that the pedagogy used by accounting educators at Libyan institutions depends on conventional methods which often rely more on memorization than creativity, and accounting colleges in Libya lack adequate institutional resources that support the learning and teaching process, such as laps, e-libraries, internet, and other facilities which can encourage faculty members to use innovative teaching methods. The current study has two objectives. The first one aims to identify the teaching methods that Libyan

accounting educators are practising in their classrooms. The second objective is to test whether or not there is any relationship between gender, rank, and experience of Libyan accounting educators and their use of teaching methods.

Literature Review

A debate over the educational preparation being provided to accounting to accounting student is an ongoing issue that continues to worry interested parties. Many claims that accounting students are not being prepared adequately for tasks awaiting them in complex business world (Albrecht & Sack, 2000; Bolt-Lee & Foster, 2003; Brown, 2002; R. Burnett, Friedman, &Yang, 2008; S. Burnett, 2003; English, Luckett, &Mladenovic, 2004; Foster & Bolt-Lee, 2002; Gammie & Kirkham, 2008). It has been widely argued that accounting education has been deficient in equipping students with the requisite set of generic competencies (AICPA, 1999; Mohamed & Lashine, 2003), and that instructional methods are too conventional, based merely on knowledge transmission, and heavy reliance on a largely homogeneous set of textbooks, and do not develop students' ability to learn skills (Clovey & Oladipo, 2008; Gary & Jill Ellen, 2003; Sullivan & Benke, 1997; Williams, 1993)

The Accounting Education Change Commission (AECC, 1990) called for more innovative teaching techniques in accounting education. Albrecht and Sack (2000) reported that existing teaching methods implemented in accounting programs are unable to prepare students sufficiently for the changing business environment since they are not exposed to the real accounting profession. They argue that the traditional lecture-style approach will prevent student's ability to learn real work skills. However the combination of conventional teaching methods and student-centered learning approaches will develop leadership skills and team building. This statement was supported by French and Coppage (2003) who believe that prospective accountants should be prepared with knowledge and skills to complete the requirements of a multifaceted business environment. They suggest that the significance of applying innovative instructional methods need full student participation in classes. In addition, as the business environment continues to change rapidly, accounting instructors need to develop a strategic plan to reduce the gap between the skills current students obtain at university and the essential skills needed in the workplace. Hence accounting educators adapt creative learning processes that do not depend on memorization. In should be based on case studies, assign students to real companies, team work, team teaching, oral presentation, involving business professionals in the class rooms, and use of technology.

Significant attention has lately been given to active learning. It is a teaching technique promoted by leaner-centeredness, where students are likely to be active in the learning process by participating in discussions and/or collaborative activities, whereas passive learning is teacher-centered instruction which involves situations where material is delivered to the students by a lecture-based format (Halonen, *et al.,*2002). Generally, the results of recent studies regarding the efficacy of teaching methods support active learning methods, de Caprariis, Barman, & Magee (2001) argue that lectures lead to the ability to remember facts, whereas discussion methods have shown that term learning and group-student discussions lead to positive student performance outcomes, encourage participant, self confidence and leadership skills (Perkins & Saris, 2001 : Yoder & Hochevar, 2005). Hunt, *et al.,* (2003), found positive learning outcomes related to term learning methods, as compared to term learning methods, as compared to traditional lecture-based methods.

Hwang, Lui, and Tong (2005) sought to investigate the effect of cooperative learning style versus lecture style on student learning outcome at a Hong Kong university. Two faculty members each taught one three-hour session on a single topic in either a cooperative learning format or lecture format. The authors reported that using cooperative learning improved student performance. Arquero, *et al.,* (2004), investigated the effect of two different case-teaching methods (decision-oriented complex eases) to improve nontechnical skills. According to Einarson, (2001), the use of learner-centered education has specially been promoted in undergraduate education: 1) encourages contact between students and faculty; 2) develops reciprocity and cooperation among students; 3)encourages active learning; 4) gives prompt feedback; 5)emphasizes time on task; 6) communicates high expectations; and 7) respects diverse talents and ways of learning.

Responding to the calls for more accountably in indicating the effectiveness of teaching, in accounting education (Ahmad & Ga0, 2004; Albrecht & Sack, 2000; Cable, Healy, & Mathew, 2009; Fessler, 2008; Frank, Ofobike, & Gradisher, 2010; Harb & El-Shaarawi, 2007; IFAC, 2008), a paradigmatic shift is tanking place in which the focus is moving toward the process of teaching and learning outcomes. The major result of this shift is creating learner-centered instruction and helping faculty to see their key role as promoting student learning and competency development (Umbach & Wawrzynski, 2005).

Faculty members' demographics that might affect their use of diverse teaching methods include rank, and gender. Finkelstein, Seal, and Schuster (1998) compared educators with seven years or less of experience with their senior colleagues; they found little difference in the teaching practices used by the two cohorts. Similary, Colbeck *et al.,* (Colbeck, Cabrera, & Marine, 2002) reported that rank significantly associated with educators; use of different teaching methods. They found that senior educators were more likely than junior educators are more likely to use active and collaborative teaching methods than male educators. Experience inside and outside university also may influence the degree to which faculty use alternative teaching methods. Prior research with engineering faculty suggests that those who had prior experience working full-time in industry understand the importance of teamwork in the workplace more than faculty whose primary work is teaching and research (Colbeck, 2002).

Data and Research Methodology

This paper was to identify the teaching methods that Libyan accounting educators were practicing in their classrooms, and to examine if there was any relationship between gender, rank, and experience of Libyan accounting educators and their use of teaching methods. Based on the research objectives stated, the following research questions were addressed:

Q1. Which are the teaching methods that Libyan accounting educators practiced more frequently in their classrooms?

Q2. Is there any relationship between gender, rank, and experience of Libyan accounting educators and their use of teaching methods?

To gather research data, a questionnaire was developed. The instrument consisted of two sections, which asked undergraduate accounting faculty about; (1) the teaching methods they use

in their classrooms, and (2) their demographics and teaching experience. For the first question, 11 items related to the specific teaching methods were adopted from (Smith, 2006). In this paper, a Cronbach's Alpha coefficient of .753 was obtained, and the instrument used was reliable and valid. All the accounting educators at AAU received a hard copy of the survey instrument. Out of 54 questionnaires distributed, 38 were returned and were suitable for data analysis, giving a response rate of 70.3 per cent. The data were then analyzed using Statistical Package for Social Sciences (SPSS).

Empirical Results

Data was analyzed through descriptive statistical methods with frequencies, means and standard deviation. Table 1 contains profile of the respondents of the study. From the table, it was obvious that majority of the respondents of the study. From the table, it was obvious that majority of the respondents with 26%. The table also shows that the majority of faculty in the sample was Lecturers (36.8%). Assistant Lecturer comprised 26.3% of the sample, followed by assistant professors, and associate professors at 21.2%, 10.5% respectively. Only 5.3% of the faculty in the sample was ranked at the full professor level. More than 50 percent (52.6%) of the respondents had ten years or less of teaching experience and 47.4% of the respondents had more than ten years of teaching experience.

Table 1: Respondents' Profile

Variables	Frequency	Percent
Gender		
Male	28	73.7%
Female	10	26.3%
Rank		
Assistant Lecturer	10	26.3%
Lecturer	14	26.8%
Assistant professor	8	21.1%
Associate professor	4	10.5%
Full professor	2	5.3%
Teaching experience		
1-5 years	8	21.1%
6-10 years	12	31.5%
11-20 years	10	26.3%
More than 20 years	8	21.1%

Table 2 provides the percentages, means, and standard deviations related to the accounting faculty's perceptions of their use of teaching practices. Referring to Table 2, the entire sample (100%) of faculty responded they always or frequently or sometimes used lecturing and in class discussion. About 85.5% indicated that they always, frequently or sometimes used in-class experimental exercises, and 10.5% rarely used this teaching method. More than three-fourth of the sample (78%) always, frequently, or sometimes used casework in class and independent research projects. While, 31.5% of the sample responded they frequently or sometimes used computer simulations, 68.5% indicated they rarely or never used teaching methods. Although 36.9% indicated they sometimes or frequently used cooperative learning, 63.1% indicated they rarely or

never used the internet as a teaching technique. Almost four-fifth (78.9%) of faculty responded they rarely or never used the internet as a teaching method. The majority (84.2%) of the respondents indicated they rarely or never used power-point slides and the overhead projector. Finally the entire sample responded they rarely or never used audio and video tapes in teaching accounting.

Table 2: Teaching Methods by Percent and Means

Teaching method used	Always %	Frequently %	Sometimes %	Rarely %	Never %	Mean	Std. D
Lecture	21.1	78.9	0.0	0.0	0.0	4.21	0.42
In-class discussions	21.1	78.9	0.0	0.0	0.0	4.21	0.42
In-class experimental exercises	26.3	31.6	31.6	10.5	0.0	3.74	0.99
Casework in class	5.3	52.6	26.3	10.5	5.3	3.42	0.96
Computer simulations	0.0	5.3	26.2	21.1	47.4	1.89	0.99
Independent research project	5.3	31.6	21.1	36.7	5.3	2.95	1.08
Cooperative learning	0.0	5.3	31.6	21.1	42.0	2.00	1.00
Internet	0.0	0.0	15.8	10.5	68.4	1.58	0.96
Power-point slides	0.0	0.0	15.8	10.5	73.7	1.42	0.77
Overhead projector	0.0	0.0	15.8	10.5	73.7	1.42	0.77
Audio & Video tapes	0.0	0.0	0.0	21.1	78.9	1.21	0.42

From Table 2, it could be concluded that majority of Libyan accounting faculty in this study used lecture and in-class discussions as the main teaching methodologies with a mean of 4.21, followed by in-class experimental exercises, casework in class, and independent research projects with means of 3.74, 3.42, 2.95 respectively. As can be seen from Table 2, the teaching techniques least used by the accounting faculty in this study were the audio and video tapes with a mean of 1.21, followed by power point slides, overhead projector, internet, and computer simulations with means of 1.42, 1.42, 1.58, and 1.89 respectively.

To examine if there was any relationships between gender, rank, and experience of accounting educators and their use of teaching methods, Chi-square tests were performed and the findings are presented in Table 3. For the chi-square tests, responses about teaching methods; 1 and 2 ("never" and "rarely") were consolidated into a single "low use" category, and responses of 4 and 5 ("Frequently" and "always") were combined into a single "high use" category. Responses

about faculty rank; 1 and 2 ("Assistant Lecturer" and "Lecturers") were consolidated into a single "Lecturers" category, and responses of 3, 4, and 5 ("Assistant Professor", "Associate Professor", and "Full Professor") were combined into a single "Professor" category. And responses about faculty experience; 1 and 2 ("1-5 years" and "6-10 years") were consolidated into a single "ten years or less" category, while responses of 3 and 4 ("11-20 years" and "more than 20years") were combined into a single "more than 10 years" category. The purpose of this consolidating was to obtain cell sizes with expected values high enough to ensure a valid analysis.

The chi-square tests showed that 3 of the 11 teaching methods varied significantly by gender; internet (P-value = 0.012 < 0.05), power-point slides (P-value = 0.040 < 0.05), and overhead projector (P-value = 0.014 < 0.05). Specifically, the female faculty members had higher ratings for the internet, power-point slides, and overhead projector variables with means of 1.70, 1.20 and 1.40 than male faculty members with means of 1.10, 1.14 and 1.07 respectively. From Table 3, also can be seen that computer simulation varied significantly by rank and teaching experience (P-value = 0.020 < 0.05), (P-value = 0.002 < 0.05) respectively. This indicates that professors had higher ratings for the Computer Simulations variable than lecturers with means of 1.71 and 1.16 respectively, and faculty members who had teaching experience more than ten years or less with means 1.75 and 1.09) respectively.

Table 3: Variation in Use of Technology Methods by Gender, Rank, and Experience

Teaching Methods	Gender			Rank			Experience		
	Value	Df	Sig. (2-sided)	Value	Df	Sig. (2-sided)	Value	Df	Sig. (2-sided)
Lecture	.004	1	.950	.333a	1	.564	.114	1	.735
In-class discussions	1.293	1	.255	.269a	1	.604	.537	1	.464
In-class experimental exercises	3.033	2	.219	4.693a	2	.096	4.685	2	.096
Casework in class	2.556	2	.279	4.244a	2	.120	5.779	2	.056
Computer simulations	4.280	2	.118	7.821	2	.020	12.503	2	.002
Independent research projects	3.235	2	.198	.703a	2	.704	2.398	2	.301
Cooperative learning	5.338	2	.069	3.619a	2	.164	3.814	2	.148
Internet	8.776	2	.012	1.613a	2	.446	2.994	2	.224
Power-point slides	6.450	2	.040	1.344a	2	.511	4.217	2	.121
Overhead projector	5.983	1	.014	2.724a	1	.099	1.763	1	.184

Audio & Video tapes	3.369	1	.066	.702a	1	.402	.010	1	.919

1.Conclusion and Recommendations

This study was conducted to determine the teaching methods used by the accounting faculty at a Libyan university and to investigate if there is a significant relationship between gender, rank, and experience of Libyan accounting educators and their use of teaching methods. The findings indicated that the undergraduate of the accounting faculty ranked lecture and in-class discussions as the most used teaching methods, followed by in-class experimental exercises, casework in class, and independent research. In addition, the results showed that the least used teaching methods by the accounting faculty in this study is the audio and video tapes, followed by power-point slides, overhead projector, internet, and computer simulations. Accordingly, the accounting faculty in this study reported a high level of use of teacher-centered methods than learner-centered methods. This may be attributed to the scarcity of adequate teaching resources.

In addition, only four of the 11 teaching methods showed significant relationships with gender, rank and experience; internet, power-point slides, and overhead projector showed significant associated with gender, and computer simulations method was significantly associated with rank and experience. As these teaching methods need some special facilities such as laps, internet, computers, and so on, indeed, lack of these facilities will hinder the use of such teaching methods. As expected, the accounting faculty in this study reported a high level of use of teacher-centered methods than learner-centered methods. This may be attributed to the scarcity of adequate teaching resources. Further research should be conducted to investigate the barriers of using effective teaching methodologies at Libyan universities.

Since this study was only conducted is one university in Libya, it is suggested that further study should cover more samples from various Libyan universities. This will enhance findings on teaching practices in accounting departments across Libya. It is hoped that the finding of this study would contribute to the literature on the accounting educators' perceptions of their teaching methodologies. Secondly, it would be useful for the accounting faculty to improve their methods of teaching. The results would benefits the accounting departments to develop better and relevant teaching resources with suitable technology. Finally, there are some limitations to the current study. The data used in this study was part of data collected for a pilot study. As the sample was small (n=38), the participants in this study may not be truly representative of the majority of the undergraduates in the accounting faculty in Libya. This may limit the ability to generaliza the results.

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