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THE RELATIONSHIP BETWEEN TEACHING PRACTICES, CAPABILITIES AND RESOURCES WITH THE DEVELOPMENT OF CORE COMPETENCIES AMONG LIBYAN ACCOUNTING STUDENTS



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UNIVERSITI PENDIDIKAN SULTAN IDRIS

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FOR THE DEGREE OF DOCTOR OF PHILOSOPHY

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DECLARATION OF ORIGINAL WORK

I hereby certify that this work is based on my own investigation except for quotations and citations, which have been duly acknowledged. I also declare that it has not been previously or concurrently submitted for any other degree than that of Doctor of Philosophy of the UPSI.



MOHAMED MOFTAH ALFATIEMY

Date: 21-03-2013





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DECLARATION OF THESIS FORM



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DEDICATION

IN THE NAME OF ALLAH, MOST GRACIOUS, MOST MERCIFUL

To the soul of my mother, Fatima Suwan

To the soul of my Father, Moftah Alfatiemy

Who taught me how to deal in this life. Even though they passed away several years ago, but their wisdom, love, kindness, concern, and dedication are still the main elements of my success.

Dear Wife, Fauzia Al-Ghazali



For her continuous bear, patient and love

Honey Children

Fatima, Salma, Abdulkariem, Hawa, Abdulmajeed and Abdullatief

Hoping to be a candle that lights their future

Beloved Sisters, Brothers and their Families

For their encouragement, incessant support and love





ABSTRACT

The objective of this study was to determine the relationship between teaching practice and teaching ability of lecturers and teaching resources with core competencies development of accounting students at universities in Libya. This study also aimed to determine the effects of teaching practices as a mediator in the relationship between teaching resources, teaching ability, and development of core competencies. A total of 306 questionnaires were answered by accounting undergraduates at six universities and ten students were interviewed. The findings showed that the accounting program in Libya did not adequately develop core competencies in accounting students. However, the findings showed that teaching practices served as mediator in the relationship between teaching resources, teaching capabilities and core competencies. Positive relationships exist between the teaching ability, teaching resources and core competencies with teaching practices. The major implication of the study showed that an initiative needs to be done to increase the lecturers' teaching ability, encourage student-centered teaching practices and enhance the quality of teaching resources at universities in Libya to ensure the positive development of core competencies of accounting students.





HUBUNGAN ANTARA AMALAN, KEUPAYAAN DAN SUMBER PENGAJARAN DENGAN PERKEMBANGAN KOMPETENSI TERAS DALAM KALANGAN PELAJAR PERAKAUNAN DI LIBYA

ABSTRAK

Objektif kajian ini adalah untuk menentukan hubungan antara amalan dan keupayaan pengajaran pensyarah serta sumber pengajaran pembelajaran dengan pembangunan kompetensi teras dalam kalangan pelajar perakaunan di universiti-universiti di Libya. Kajian ini juga bertujuan untuk menentukan kesan pengantara amalan pengajaran dalam hubungan antara sumber pengajaran, keupayaan pengajaran, dan pembangunan kompetensi teras. Sebanyak 306 soal selidik telah dijawab oleh pelajar sarjana muda perakaunan di enam buah universiti dan sepuluh orang pelajar telah ditemu bual. Dapatan kajian menunjukkan bahawa program perakaunan di Libya tidak membangunkan kompetensi teras yang secukupnya dalam kalangan pelajar perakaunan. Walau bagaimanapun, dapatan menunjukkan bahawa amalan pengajaran berfungsi sebagai pengantara dalam hubungan antara sumber pengajaran, keupayaan pengajaran dan kompetensi teras. Hubungan positif wujud antara keupayaan dan sumber pengajaran serta kompetensi teras dengan amalan pengajaran. Implikasi utama kajian menunjukkan bahawa satu inisiatif perlu dilakukan untuk meningkatkan keupayaan pengajaran pensyarah, menggalakkan amalan pengajaran yang berpusatkan pelajar dan meningkatkan kualiti sumber pengajaran di universiti-universiti di Libya bagi memastikan perkembangan positif kompetensi teras pelajar perakaunan.



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CHAPTER ONE

INTRODUCTION



1.1 Introduction

This chapter includes background of research problem, problem statement, objectives of the study, research questions associated with the study, hypotheses, the conceptual framework in which the study was grounded, significance of the study, definition of terms pertinent to the study and limitations of the study.

1.2 Background of study

Rapid technological development and the globalization of financial and capital markets present new challenges to accounting discipline. Thus accounting education has been a subject of interest in many countries. These countries realize that





developing and improving accounting education is one of the challenges of the contemporary environment.

Business schools and faculties are under pressure to provide the core competencies accounting graduates and future business managers need. In recent years, the accounting education has been in the spotlight with many issues such as the following being raised: faculty knowledge and ability to offer real-world guidance; the delivery or teaching approach; course content and curricula; students' exposure to technology and its applications in business (De Villiers, 2010). There is a growing consensus among accounting professionals that recent accounting graduates do not adequately meet the high standards set by potential employers (Clovey & Oladipo, 2008).



A debate over the educational preparation being provided to accounting students 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 the complex business world (Burnett, Friedman, & Yang, 2008; 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, 2012; De Villiers, 2010; Elaokali, 2012; Jackling & De Lange, 2009; Paisey & Paisey, 2010), 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; Kitot, Ahmad, & Seman, 2010; Veselinovska, Gudeva, & Djokic, 2011).





In Libya, Elaokali (2012) indicated that there is an absence of a way to learn job related skills such as: job commitment skill, competitiveness skill, desire for excellence skill and teamwork and problem-solving skill in the Libyan university curriculum. This may be because: there is not enough practical training, there are insufficient libraries and laboratories, the curriculum do not contain programs that can help students acquire these skills. The Libyan universities have unclear aims, and similar curriculum, books and teachers with similar academic background and with the same methods of teaching and learning.

According to Ahmed and Gao (2004), accounting practice and accounting education in Libya remain under-developed. They also highlighted other problematic areas of Libya's accounting education, including the unsuitability of the syllabuses to the needs of the economy, the shortage of qualified accounting academics and educators, the unsuitable marriage of academic teaching and professional training in the accounting curriculum, and the inadequate accounting research. Musa and Almagouri (2007) conducted a study to explore Libya's accounting education's impact on the professional qualification of accounting graduates, by investigating the extent to which the accounting education meets the economic developments and the contemporary needs of the profession. The study concluded that: there is no correlation between accounting programs and the requirements of the accounting profession, which created a gap between the academic and professional field; accounting curriculum is outdated to cope with the contemporary developments in the business environment; and students lack of professional competencies that accounting graduates should possess. Massly (2010) argues that the pedagogy used by accounting educators at Libyan institutions depends on the conventional methods which often



rely more on memorization than creativity, and the curriculum does not develop logical thinking and critical analysis skills in students.

The current education model is rules-based, relies on memorization, tests for content, and teaches to certifying exams. It is inefficient and, more importantly, does not prepare students for the ambiguous business world they will encounter upon graduation. The pedagogy often lacks creativity, depends too much on lectures and textbooks, and does not equip future accountants adequately for later working life. There is too much focus on content at the expense of skill development-skills students need in order to be successful professionals (Jackson & Durkee, 2008; Paisey & Paisey, 2010).



Albrecht and Sack (2000) reported that if accounting graduates are to meet future challenges of the profession, they must develop the knowledge, skills, and competencies necessary to become independent and life-long learners. These skills should be incorporated into accounting curriculum. The authors stated that existing curriculum and 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. Many employers declare that university graduates know the details of the accounting. However, they lack appropriate advanced communication skills, good teamwork skills, and leadership skills required in today business environment (Clovey & Oladipo, 2008; Ewell, 2003).

Significant attention has lately been given to the active learning. It is a teaching technique promoted by learner-centered, where students are likely to be





active in the learning process by participating in discussion and collaborative activities, whereas passive learning is content-centered instruction involves situations where material is delivered to students by a lecture-based format (Halonen, Brown-Anderson, & McKeachie, 2002). Main (2009) recommends some strategies that support active learning and should be employed by educators in the accounting classroom, some of which are as follows: debates, business simulations, unstructured problem solving, the case studies, collaborative learning, specific real-world business events, technology such as tutorials, visuals (slides, multi-media, video), and computer-based instruction, and fieldwork such as service learning and accounting internships.

Generally, the results of studies regarding the effectiveness of teaching practices support active learning methods. Researchers as Bozkurt and Ilik (2010) point out that the courses with interactive simulations have a positive effect on students' beliefs about physics and physics achievement, because they found that students who studied with simulations are more successful than students who studied with traditional methods. Further, group-oriented discussion method has shown that team learning and group-student discussions lead to positive student performance outcomes, encourage participation, self-confidence and leadership skills (Perkins & Saris, 2001; Yoder & Hochevar, 2005). Cabrera, Colbeck, and Terenzini (2001) investigated the relationship between instructional practices (Instructor Interaction and Feedback, Collaborative Learning, and Organization and Clarity) and students' self-reported development of professional competencies (problem solving skills, group skills, and understanding of engineering as an occupation). They found that instructional practices were significantly and positively associated with the





development in all three professional competencies. Hunt, Haidet, Coverdale, and Richards (2003), found positive learning outcomes related to team learning methods, as compared to traditional lecture-based methods. Arquero, Cardoso and Joyce (2004), investigated the effect of two different case-teaching methods (decision-oriented and complex cases) to improve nontechnical skills (communication and problem-solving skills) in a financial statement analysis class. They concluded that the case-teaching methods were useful for improving nontechnical skills.

Colbeck, Cabrera, and Marine (2002) found a positive relationship between capability beliefs (teaching capabilities) and the use of learner-centered education such as group and design projects, and the activities that require helping students to improve their own skills to effectively relate with team members. They also found that lack of confidence in capability to define, identify, and solve ill-defined problems was related with the use of traditional teaching methods such as lecture and textbook problem sets. According to Einarson (2001), the use of learner-centered education has specially been promoted in undergraduate education and faculty members are promoted to utilize learner-centered teaching methods. Learner-centered instruction is well-suited with Chickering and Gamson (1987) seven principles for good practice in undergraduate education that state; good teaching practice: 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 the task; 6) communicates high expectations; and 7) respects diverse talents and ways of learning.





Many faculty developers affirm that most faculty members get little formal preparation in teaching, as an alternative they depend on informal training gained by discussing with colleagues, reading about teaching, observing their own professors, or occasional formal instructional workshops (Colbeck et al., 2002). Albrecht and Sack (2000) argued that universities cannot expect faculty members who possess dated knowledge and skills to make the changes desired nowadays. Accounting faculty members were educated in ways that are no longer relevant. It is vital that faculty be given the resources to keep on up to date. This means that they must develop globally, technologically, and have recent and broad business and accounting knowledge. Albrecht and Sack (2000) argued that universities that do not devote enough resources for faculty development will find that their faculty members are incapable to make the changes desired these days.



Even if a person has essential skills, it might be difficult to accomplish her/his goals if the environmental context is not helpful, supportive or has insufficient resources. Resources are material factors that can facilitate or impede task performance (Popoola & Haliso, 2009). Students are likely to be motivated by adequate resources of the teaching and learning process. Everything from university administration and management structures, through the infrastructure such as computer labs, libraries and adequate classrooms, will contribute to or prevent motivating students. However, the most keen students will not be motivated if they usually met with unhelpful librarians and administrators, lack of student support services, and uneasy access to essential resources such as computer labs, libraries, internet, audio/visual equipments, and so on (Ahmad & Gao, 2004; Colbeck et al., 2002; Massly, 2010). Students' perceptions of the accessibility, quantity, and quality





of facilities, and teaching and learning resources are likely to influence their opportunities to gain knowledge and develop core competencies.

Although the accounting education has received attention of many countries, especially those that are convinced that the world is living in an era of technology, and many studies and research has been conducted which aimed to develop and reform accounting education systems and to enable accounting graduates to keep pace and cope with business and professional developments, the studies and research conducted concerning accounting education in Libya is still very limited, and the existing ones had not been allocated directly to study the relationship between accounting teaching process and student competency-development (Ahmad & Gao, 2004; Khalat, Almagouri, & Almashat, 2007; Massly, 2010).



1.3 Problem Statement

Due to the lack of coordination between Libyan universities and Libyan labor market, the university system has failed to provide needed skills to develop the national workforce, and the higher education in Libya offers a traditional education which is not directly related to work requirements (Elaokali, 2012). According to Al-Badri (2007), the fundamental problems facing higher education in the Arab world lie in the weak relationship between higher education and society. In addition, Al-Badri in his study about higher education problems in Libya argues that higher education has no clear policies and scenarios, which has made a lot of problems in the higher education programs.





A great many studies have been directed towards accounting education and how it might be enhanced in developed nations, however, the research on accounting education in developing countries is still far behind (Al-Twaijry, 2010). In Libya, in spite of the efforts that have been made in order to improve the education in Libya, the accounting education has been slow in introducing and/or revamping programs that can significantly affect change in graduates and provide them with the core competencies to succeed in the business environment (Ahmad & Gao, 2004; Khalat et al., 2007; Massly, 2010; Musa & Almagouri, 2007). According to Ahmad and Gao (2004), accounting curriculum in Libya does not offer a foundation for lifelong learning, which elsewhere is now considered a fundamental objective of accounting education. The traditional teaching approach to accounting education is still predominant in this country, with the emphasis on the transfer of knowledge. There is no evidence of sufficient attention being given to general skills and professional values as defined by (IFAC) (1996). They also noted that the Libyan accounting education uses syllabuses that are inappropriate to the needs of the economy, 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.

Khalat et al. (2007), sought to ascertain the graduates' satisfaction with their undergraduate programs. They concluded that the current accounting curriculum is no longer appropriate to the requirements of the job market in light of the openness of the Libyan economy towards globalization and developments in information technology. They also indicated that the curriculum did not develop logical thinking and critical analysis of students because it was relying on traditional teaching methods. There is





no focus on teaching communication and report writing skills, which weakens the ability of graduates to deliver accounting information to users. The researchers suggested that an empirical study should be conducted to investigate how accounting education fulfills the market demands and stakeholders needs in the Libyan business environment.

Musa and Almagouri (2007) conducted a study to disclose the actuality of Libyan accounting education and its impact on the professional qualification of accounting graduates, by recognizing the extent to which the accounting education meets the economic developments and the contemporary needs of the profession. They concluded that there is no association between accounting programs and the requirements of the accounting profession, which created a gap between the academic and professional field. This happens because the accounting curriculum is outdated and fails to cope with the contemporary developments in the business environment, the traditional teaching approach was used to transmit classroom material to students, and most of Libyan universities lack the necessary modern teaching resources, such as computers, data shows, the Internet, e-libraries, and appropriate classrooms equipped with the necessary tools for the educational process. As sequence, students lack of core competencies that accounting graduates should possess.

Massly (2010) argues that the pedagogy used by accounting educators at Libyan institutions depends on the conventional methods which often rely more on memorization than creativity, and the curriculum does not develop logical thinking and critical analysis skills in students, and accounting colleges in Libya lack adequate institutional resources that support learning and teaching process, such as; labs, e-





libraries, internet, and other facilities which could encourage faculty members to use innovative teaching practices.

With the challenges facing accounting graduates in a changing business environment, students need all the competencies development they can acquire in the undergraduate degree to prepare them for professional life in this new century. Research in accounting education discourse has identified what competencies are required of an accounting graduates, yet very little research (overseas) and no one (in Libya) has been undertaken on how competencies are perceived to be developed from vital stakeholders in accounting education, and the extent to which such development is affected by teaching process (Clovey & Oladipo, 2008; Kerby & Romine, 2010; Main, 2009; Massly, 2010; Norwani & Yusof, 2011; Paisey & Paisey, 2010). As students are key stakeholders within any teaching and learning process, it is important that efforts to investigate this issue encapsulate their perceptions. This study is motivated by the desire to examine the perceptions of Libyan undergraduate accounting students regarding their development of core competencies required by accounting profession, and the extent to which such development was affected by teaching process.

1.4 Objectives of Study

This study aims to examine to what extent specific core competencies are perceived to be developed by undergraduate accounting students, and to determine the mediating effect of teaching practices on the relationships between teaching resources, teaching





capabilities, and the development of these core competencies. To achieve these aims, the research has the following objectives:

1. To investigate to what extent Libyan institutions' programs are developing in accounting students the core competencies needed to be successful in the accounting profession.
2. To investigate the teaching practices that Libyan accounting educators practiced more frequently in their classrooms.
3. To investigate to what extent teaching resources are adequate at Libyan universities as perceived by Libyan accounting students.
4. To investigate to what extent Libyan accounting educators are equipped with teaching capabilities as perceived by Libyan accounting students.
5. To determine the relationship between teaching resources and the teaching practices used by Libyan accounting educators as perceived by Libyan accounting students.
6. To determine the relationship between teaching capabilities of Libyan accounting educators and their use of teaching practices as perceived by Libyan accounting students.
7. To determine the relationship between teaching practices used by Libyan accounting educators as perceived by Libyan accounting students and the students' self-reported development of core competencies.
8. To determine the relationship between teaching resources at Libyan universities as perceived by Libyan accounting students and the students' self-reported development of core competencies.



9. To determine the relationship between teaching capabilities of Libyan accounting educators as perceived by accounting students and the students' self-reported development of core competencies.

1.5 Research Questions

Based on the research objectives stated, the following research questions are addressed:

RQ1. To what extent are Libyan institutions' programs developing in Libyan accounting students the core competencies needed to be successful in the



RQ2. Which are the teaching practices that Libyan accounting educators used more frequently in their classrooms?

RQ3. To what extent teaching resources are adequate at Libyan universities as perceived by Libyan accounting students?

RQ4. To what extent Libyan accounting educators are equipped with teaching capabilities?

RQ5. Is there a positive relationship between teaching resources at Libyan universities and the teaching practices used by Libyan accounting educators?

RQ6. Is there a positive relationship between teaching capabilities of Libyan accounting educators and their use of teaching practices?



RQ7. Is there a positive relationship between teaching practices used by Libyan accounting educators and the students' self-reported development of core competencies?

RQ8. Do teaching practices used by Libyan accounting educators fully mediate the relationship between teaching resources and the students' self-reported development of core competencies?

RQ9. Do teaching practices used by Libyan accounting educators fully mediate the relationship between teaching capabilities and the students' self-reported development of core competencies?

1.6 Hypotheses Development

In order to address research questions (**RQ5** to **RQ9**) the following hypotheses were developed:

1.6.1 The Effect of Teaching Resources on Teaching Practices

Even if a person has essential skills, it might be difficult to accomplish her/his goals if the environmental context is not helpful, supportive or has insufficient resources. In any institution there are facilities other than classrooms that can make a contribution to teaching and learning process. For teaching and learning process to take place teachers and learners must have access to necessary tangible and intangible teaching and learning resources. Resources are "material factors that can facilitate or impede



task performance” (Martin, Schermerhorn, & Larson, 1989). According to Popoola and Haliso (2009), the teaching and learning resources that should be available at the libraries as those in both printed and electronic formats; such as journals, textbooks, indexes, newspapers and magazines, reports, computers, video tapes/cassettes, computer software, online databases, internet/E-mail, electronic books and e-journals. Alike, teachers and students are likely to be motivated by adequate resources of the teaching and learning process. Everything from university administration and management structures, through the infrastructure such as computer labs, libraries and adequate classrooms, will contribute to or prevent motivating students. However, the most keen students will not be motivated if they usually met with unhelpful librarians and administrators, lack of student support services, and uneasy access to essential resources such as computer labs, libraries, internet, audio/visual equipments, and so on (Adeoye & Popoola, 2011; Colbeck et al., 2002; Massly, 2010).

Using different teaching methods requires different teaching resources than assigning textbook problem sets and delivering lectures. Colbeck et al. (2002) found a positive relationship between perceived adequacy of computer and laboratory support and the use of group and design projects. The authors suggested that laboratory and computer resources that faculty use for their research come in handy when their students are involved in the process of solving ill-defined problems. They also suggested that using different teaching practices however, requires additional administration and clerical support than faculty require for using lectures. The results of Chen (2010) study show that the construct “context” which refers to teachers’ perceptions about the instructional resources (technological equipment, time, and support) available at the school site, had a moderate influence on teachers’ use of





technology in teaching and learning. Hence, as long as adequate resources and support are provided to teachers, technology integration would follow (Chen, 2010). It is somewhat possible that accounting departments can supply specific administrative and clerical resources at a minimum cost to facilitate active and collaborative teaching and learning efforts. Therefore, it is possible to assume teaching practices will be positively related to teaching resources.

Ha1: There is a positive relationship between teaching resources at Libyan universities and the teaching practices used by Libyan accounting educators.

1.6.2 The Effect of Teaching Capabilities on Teaching Practices



The focus on teaching effectiveness depends on the fact that effective learning is closely associated with effective teaching. According to Crawford (2008) effective teaching portrays the extent to which the instructor is capable to encourage and develop students' study skills to promote students' understanding. As stated by Fenstermacher and Richardson (2005), there are three elements of good teaching. They are "the logical acts of teaching" (e.g., activities such as demonstrating, explaining, and correcting), "the psychological acts of teaching" (e.g., motivating, encouraging, rewarding), and "the moral acts of teaching" (e.g., exhibiting and fostering honesty, courage, and fairness). Wechsler and Shields (2008) believe that effective teachers are they who come to the classroom with a rich toolkit of knowledge and skills that they utilize following a set of effective practices, and which lead over time to student learning. According to Aregbeyen (2010), elements of





effective teaching include showing interest and concern in quality of teaching, coming well prepared to class, having an attractive style of presentation, being careful and specific in answering questions, showing respect for students as persons, and discussing recent development in the field. By coming to class well prepared and fully understanding the material to be presented, accounting educators are able to introduce new methods, theories, and philosophies into accounting courses to ensure that students view accounting as an interesting subject in which they will enroll and succeed (Buckhaults & Fisher, 2011).

Mohidin et al. (2009) noted that the educator's capabilities play a significant part in determining the effective teaching particularly in accounting subjects. Colbeck et al. (2002) found a positive relationship between capability beliefs (teaching capabilities) and the use of learner-centered education such as group and design projects, and the activities that require helping students to improve their own skills to effectively relate with team members. They also found that lack of confidence in capability to define, identify, and solve ill-defined problems was related with the use of traditional teaching methods such as lecture and textbook problem sets. Abrantes, Seabra, and Lages (2007) found that students prefer interactive and student-focused teaching methods. Instructors' personal qualities, teaching capabilities and instructional methods strongly influence perceived learning. Moreover, if students have a strong and open interaction with their educators, they will devote more in the learning process and make a more positive opinion about instructors' abilities and their teaching methods. Furthermore, the relationship between teaching capabilities and teaching practices confirms that students benefit from teaching and learning processes that have strong interactions with their educators (Paswan & Young, 2002).





Therefore, it is possible to assume teaching practices will be positively related to teaching capabilities.

Ha2: There is a positive relationship between teaching capabilities of Libyan accounting educators and their use of teaching practices.

1.6.3 The Effect of Teaching Practices on Competencies Development

It has been widely argued that accounting education has been deficient in equipping students with the requisite set of generic competencies (AICPA, 2012; Hutchinson & Fleischman, 2003; 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, Ellen, & Christopher, 2003). The International Educational Standard (IES, 3) Professional Skills and General Education has been issued in 2003 by the International Federation of Accountants (IFAC, 2008). It indicates that individuals seeking to become professional accountants should acquire the following skills: intellectual, technical, personal, interpersonal and communication, and organizational and business management skills. These skills enable them to function throughout their careers as competent professionals in an increasingly complex and demanding environment. Ramsden (2003) noted that effective teaching creates the environment in which effective learning outcomes for students learning are encouraged and motivated. This therefore, implies that achieving





deep learning in these ways requires a learner -centered approach, and it also motivates students to learn through the teaching process.

Significant attention has lately been given to the active learning. It is a teaching technique promoted by learner-centered, where students are likely to be active in the learning process by participating in discussion and collaborative activities, whereas passive learning is content-centered instruction involves situations where material is delivered to students by a lecture-based format (Halonen et al., 2002). Furthermore, Main (2009) recommends some strategies that support active learning and should be employed by educators in the accounting classroom, some of which are as follows: debates, business simulations, unstructured problem solving, the case studies, collaborative learning, group research projects, specific real-world business events, technology such as tutorials, visuals (slides, multi-media, video), and computer-based instruction, and fieldwork such as service learning and accounting internships.

Hunt, Haidet, Coverdale, and Richards (2003), found positive learning outcomes related to team learning methods, as compared to traditional lecture-based methods. Anderson and Bauman (2004) discussed the use of low-income taxpayer clinics (LITC) as a form of service learning at the North Carolina-Greensboro University and the Wisconsin-Milwaukee University. They concluded that the service learning LITC experience improved students' tax-research, social-awareness, problem-solving, and communication skills. 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. The recent study by Akman and Mugan (2010) aimed to explore the effect of cooperative teaching method versus lecture method on the academic performance of students in financial accounting and managerial accounting courses. Although, the results of this study showed no significant difference in the academic performance of the treatment and control group students in either course using both teaching methods, interviews with some students revealed that they prefer cooperative learning, so they like being a part of the lecture instead of just sitting and listening to the lecturer.

Rainsbury and Malcolm (2003) examined students' perception about the impact of the use of a discussion board in an intermediate accounting course in enhancing their learning. They found that discussion board use positively contributed to students' perception of increased learning. Arquero, Cardoso and Joyce (2004), investigated the effect of two different case-teaching methods (decision-oriented complex cases) to improve nontechnical skills (communication and problem-solving skills) in a financial statement analysis class. They concluded that the case-teaching methods were useful for improving nontechnical skills. Cabrera et al. (2001) investigated the relationship between instructional practices (Instructor Interaction and Feedback, Collaborative Learning, and Organization and Clarity) and students' self-reported development of professional competencies (problem solving skills, group skills, and understanding of engineering as an occupation). They found that instructional practices were significantly and positively associated with the development in all three professional competencies. Weil et al. (2004) investigated





student's perceptions of using case studies to develop specific competencies. The findings indicated that students perceived that case studies have a positive impact on developing fifteen core competencies. Bozkurt and Ilik (2010) point out that the courses with interactive simulations have a positive effect on students' beliefs about physics and physics achievement, because they found that students who studied with simulations are more successful than students who studied with traditional methods. Based on these empirical evidences, it is possible to predict competencies development will be positively related to teaching practices.

Ha3: There is a positive relationship between the teaching practices used by Libyan accounting educators and students' self-reported development of core competencies.



1.6.4 Mediating Role of Teaching Practices

The above research hypotheses offer support for the relationships between the independent variables and the mediator on one side, and between the mediator and the dependent variable on the other side. The expected relationships between independent variables (teaching capabilities and teaching resources) and the dependent variable (development of core competencies) are described below.

Regarding to teaching resources, however, the most keen students will not be motivated if they usually met with unhelpful librarians and administrators, lack of student support services, and uneasy access to essential resources such as computer





labs, libraries, internet, audio/visual equipments, and so on (Ahmad & Gao, 2004; Colbeck et al., 2002; Massly, 2010). Students' perceptions of the accessibility, quantity, and quality of facilities, and teaching resources are likely to influence their opportunities to gain knowledge and develop core competencies.

Development of multimedia classrooms brings the internet, computers, audio, and video to the easy reach of the faculty and students. These are factors that faculty and students nowadays consider necessary. Groves and Zemel (2000) found that teachers perceive that technology (as teaching resource) must have a significant impact on instruction and improves learning, for faculty to adopt its use, albeit the technology must be sufficient and available. According to Luna and McKenzie (1997), in some universities where technology was adopted, teachers believe the integration of technology (as teaching resource) into instruction increases learning performance (gains in knowledge, and skills). Therefore, teaching resources are thought to impact development of core competencies through influencing teaching practices.

Ha4: The effect of teaching resources on development of core competencies in Libyan accounting students is fully mediated by teaching practices.

Regarding to teaching capabilities, however, if students have a strong and open interaction with their educators, they will devote more in the learning process and make a more positive opinion about instructors' abilities and their teaching practices (Paswan & Young, 2002). Teacher–Student interaction refers to the opportunity to express ideas, ask questions, and have an open dialogue in class.





Interactions allow students to practice the free expression of ideas, ask questions, improve class discussion, and develop their own skills, (Paswan & Young, 2002). The relationship between teaching capabilities and teaching practices confirms that students benefit from teaching processes that have strong interactions with their educators. Abrantes et al. (2007) found that students prefer interactive and student-focused teaching practices. Instructors' personal qualities, teaching capabilities and instructional methods strongly influence perceived learning (gains in knowledge, and skills). Therefore, teaching capabilities are thought to impact development of core competencies through influencing teaching practices.

Ha5: The effect of teaching capabilities on development of core competencies in Libyan accounting students is fully mediated by teaching practices.



1.7 Conceptual Framework

The theoretical framework that guided this study is the Motivational Systems Theory (MST) (Ford, 1992). The MST is derived from the Living Systems Framework (LSF) (Ford, 1987) a theory of human functioning and development, which deals with all aspects of human-beings as living systems. The LSF integrates biological, environmental and non-motivational psychological and behavioral processes in understanding person's functioning and behavior. In this framework individual's actions are seen as a function of the interaction between the person and his/her environment.





The MST focused on three main elements of motivation. Ford refers to these as personal goals, personal agency beliefs and emotions. Personal goals are identified as beliefs about desired outcomes that person would like to accomplish (Ford, 1992). Personal agency beliefs are person's thoughts which relate desired consequence (a goal) to the anticipated consequence if the goal is pursued. The personal agency beliefs are composed of two types: beliefs about capability and context beliefs. Capability beliefs refer to a person's evaluation of whether one has the ability and skills to accomplish a goal. Context beliefs refer to a one's perceptions of whether their environment will support goal attainment, which will facilitate their acquisition of a particular goal through the provision of resources, social supports and rewards. Context beliefs include one's evaluation of the availability of resources, supports and/or barriers that their environment provides in regard to goal attainment. Goals and personal agency beliefs set the stage for the third component, emotional arousal. Emotions provide insight into a person's interaction with their environment and the extent to which they perceive goals as being achievable (Colbeck et al., 2002; Einarson, 2001; Ford, 1992). Emotions influence decision making, learning, and problem solving and consequently provide insight, though not direct information, into desired goals.

Colbeck et al. (2002) used MST as the theoretical foundation in their study as shown in figure 1.1. They conceptualized teaching practices as (lecturers' use of traditional methods, or their use of groups/design projects). The authors hypothesized that teaching practices would be influenced by lecturers' background, experience, teaching goals, their perception about teaching skills (capability beliefs) and their beliefs about teaching resources and rewards (context beliefs). They found that faculty



members" experience, demographics, and motivational variables (Teaching goals, capability beliefs and context beliefs) were significantly associated with their use of teaching practices.

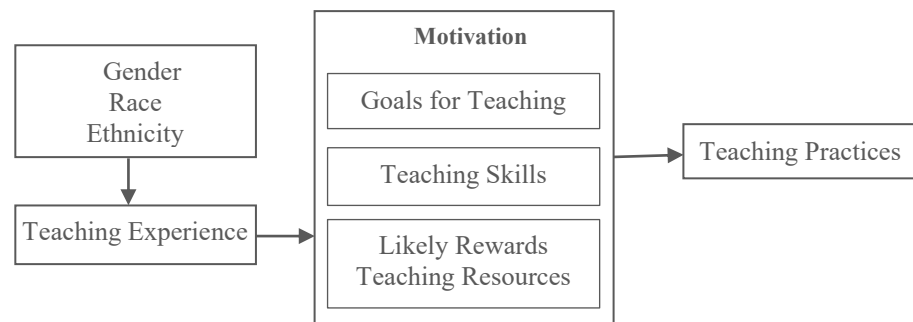


Figure 1.1. Faculty motivation to use alternative teaching practices Model. Adapted from Colbeck et al. (2002).

part of its conceptual framework as shown in figure 1.2. It most closely replicated the Colbeck et al. (2002) study.

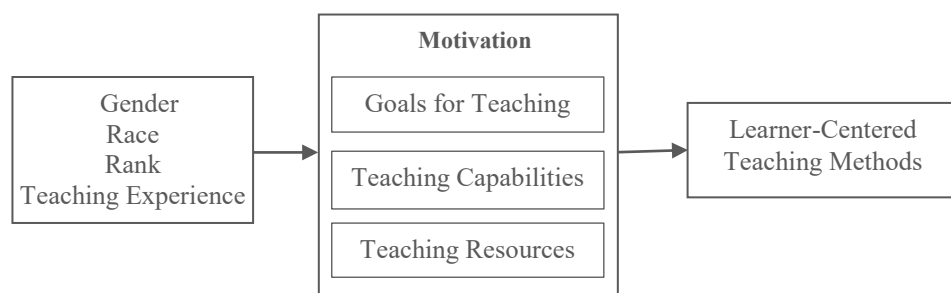


Figure 1.2. Using MST to explore factors that influence teaching strategies. Adapted from Richardson (2009).

The author used the MST to identify how motivational factors; goals for teaching, capability beliefs (Teaching Capabilities) and context beliefs (Teaching

Resources) contributed to the use of learner-centered teaching methods by educators in undergraduate social work programs. The results indicated that Motivational Systems Theory factors influenced the use of learner-centered teaching methods of undergraduate social work faculty participated in his study. Particularly, teaching goals which were the most significant predictors of the use of learner-centered methods.

Cabrera et al. (2001) used Teaching for Competence Model as shown in figure 1.3, which presumes teaching practices and classroom climate have unique contributions on student development, to investigate the relationship between instructional practices (Instructor Interaction and Feedback, Collaborative Learning, and Organization and Clarity) and students' self-reported development of professional competencies (problem solving skills, group skills, and understanding of engineering as an occupation). They found that instructional practices were significantly and positively associated with the development in all three professional competencies.

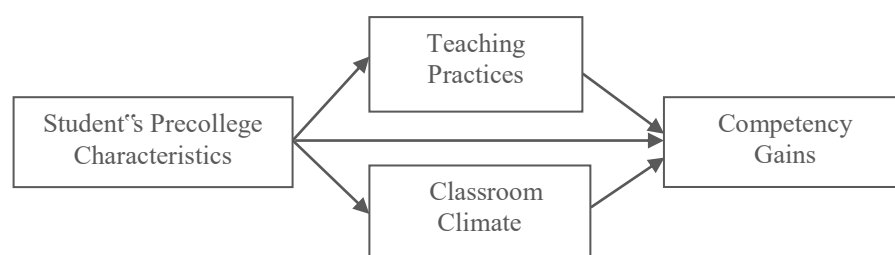


Figure 1.3. Teaching for Competence Model. Adapted from Cabrera et al. (2001)

Based on the three models used in prior research conducted by Richardson (2009), Colbeck et al. (2002) and Cabrera et al. (2001), The conceptual framework for this study was developed and is presented in Figure 1.4. Consistent with these studies

and because the focus of this study is on undergraduate accounting students" development of core competencies required in the accounting profession, and how students perceive that the teaching environment at Libyan universities facilitates, supports and motivates accounting students to develop these competencies during their undergraduate degree. The conceptual framework of this study incorporated only context beliefs (teaching practices, teaching resources, and teaching capabilities). In other words this study aims to determine the relationship between motivational factors (context beliefs) and students" self-reported development of core competencies.

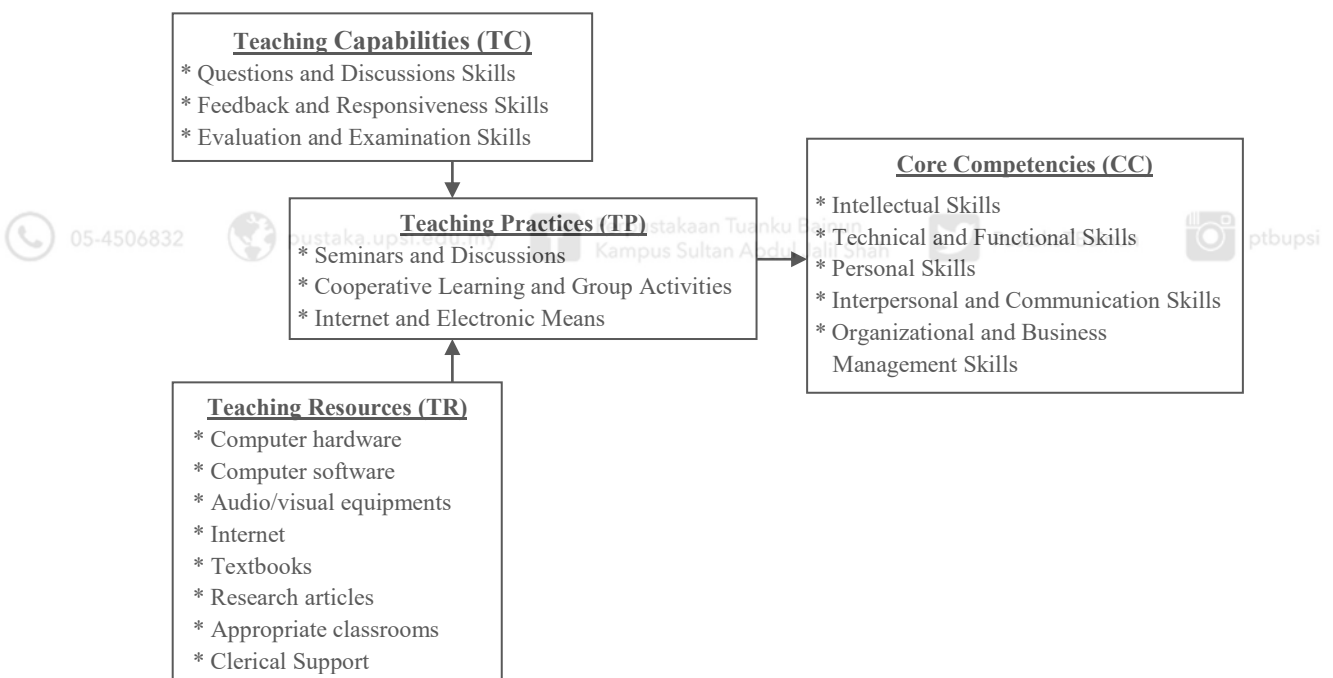


Figure 1.4. Conceptual Framework

For the purpose of this study, it was hypothesized that undergraduate accounting students" development of core competencies would be influenced by their perception about accounting faculty members" teaching capabilities, teaching



practices used by those faculty members, and their beliefs about teaching resources in their universities. Accordingly, as it can be seen from Figure 1.4, the dependent variables were the core competencies (CC), which were defined as the desired goal that should be accomplished or obtained by accounting students. Whereas the independent variables were students' perceptions about teaching capabilities (TC) and teaching resources (TR), and the mediator variables were students' perceptions about teaching practices (TP). Independent and mediator variables were defined as the motivational factors that motivate students to develop (achieve) desired core competencies (desired goal).

1.8 Significance of Study



The business environment is rapidly changing and with it the accounting profession. Thus, in order to respond to the current and future challenges of existing profession and stakeholders' demands, the universities should continue to improve their accounting curriculum and instructional methodologies.

It is important for all stakeholders to understand that accounting graduates are provided with accounting programs that enhance their professional skills when they enter the accounting profession. More research in the area of core competency development can be used to help in continuous improvement in existing accounting programs and in programs that are yet to be developed in the future.





While much is written (overseas) about the student competency development and faculty classroom practices, there has been a lack of research on Libyan context relating to student competency development, faculty classroom practices, students' perceptions on teaching and learning, and factors that influence student competency development such as: teaching practices, teaching skill, and teaching and learning resources (Ahmad & Gao, 2004; Massly, 2010). The aim of this study is to fill this gap and contribute to contemporary research and practice by bringing this deserted area to the attention of overseas academics, and reporting about what is known about the Libyan university teaching-learning process and accounting faculty classroom practices. This study contributes to positive change for students and faculty by providing recent data to facilitate informing and promoting administrative vision, support, and policies involving faculty development, and learner-centered programs to increase student engagement and competency development. The findings of this study may also assist accounting educators and accounting department chairs in promoting changes in the teaching of accounting.

This research aims to contribute to the body of knowledge by investigating the relationships between teaching process and the development of specific competencies identified as desirable for an accounting graduate. Furthermore, the results of this study can be compared to results from similar studies to enhance the existing literature on competency development in professional accounting education.





1.9 Operational Definitions

The following definitions are provided to ensure understanding of these terms throughout the study:

1. **Core Competencies (CC):** are a unique combination of human skills, knowledge, and technology that provides value and results to the user (AICPA, 2012; IFAC, 2008). The competencies measured in this study are Intellectual Skills (INTS), Technical and Functional Skills (TFS), Personal Skills (PERS), Interpersonal and Communication skills (ICS), Organizational and Business Management Skills (OBMS).
2. **Teaching Practices (TP):** refer to variables under the control of the instructor, involving the conduct and organization of the course, teaching style, resources used by the instructor in the classroom, assignments required of students, testing techniques, and grading policies (Campbell, 2009; Smith, 2006). The teaching practices measured in this study are lecture, seminars and discussions (SD), cooperative learning and group activities (CLG) and, internet and electronic means (IEM).
3. **Teaching Capabilities (TC):** refer to the abilities to perform specific teaching behaviors related to the specific areas such as: course preparation, instructor behavior, managing course materials, and evaluation (Richardson, 2009). The teaching capabilities measured in this study are related to the following areas: questions and discussions Skills (QDS), feedback and responsiveness skills (FRS) and, evaluation and examination skills (EES).





4. Teaching Resources (TR): refer to the material factors that can facilitate the teaching process. Teaching resources are such as: clerical support, computer hardware and software, library resources, audio/visual equipments, and so on (Colbeck et al., 2002; Richardson, 2009). The teaching resources measured in this study are computer hardware, computer software, audio/visual equipment, internet, textbooks, research articles, appropriate classrooms, and Clerical Support.

1.10 Limitation of Study

As with any study, this study has limitations. A main limitation is that the data was collected from the participants via self-report measures. Breakwell, Hammond, and Fife-Schaw (2006) point out that, participants finishing self-report questionnaires could result in “faking good” or demand effects. Demand effects happen when the participants submit responses that they believe will paint an honest picture of themselves. In addition self-report measures might result in the participants offering information that they think the researcher wishes to collect.

The population of this study consisted of all undergraduate accounting students who were in the final year (seventh and eighth semester) in Libyan universities, and because of the lack of sufficient information related to the names and total number of students registered in the final year (seventh and eighth semester), it has been agreed with the heads of accounting departments that questionnaires will be distributed to students who attained advanced accounting courses, such as advanced cost accounting



or advanced corporate accounting, because students could not register these advanced courses before they pass five to six semesters. As a result, the participants in this study may not be truly representative of the majority of Libyan undergraduate accounting students in the final year. This may limit the ability to generalize the findings.

Another limitation is that, the MST focuses on three main elements of motivation; personal goals, personal agency beliefs and emotions, and the personal agency beliefs are composed of two types beliefs about capability and context beliefs, even though, the focus of this study was only on context beliefs in MST.

Furthermore, the results of this study were limited by the information provided by the participants from the selected universities (students) in Libya at the time the study is conducted.

1.11 Conclusion

Accounting education should promote innovations in teaching approaches to encourage a continuing improvement in the educational process by enhancing a graduate's intellectual and personal ability, in preference to the normal „transfer“ of knowledge. There is significant scope in improving teaching and learning methods in the college environment by adopting innovative instructional methods and by using the classroom more effectively to stimulate discussion and ideas, and to encourage better skills development.



Many researchers argue that accounting education in Libya is in need of significant changes, and accounting students are not being skilled and prepared adequately for tasks awaiting them in the complex business world. Libyan institutions do not have sufficient qualified accounting academics and educators, and the traditional approach to accounting education is still predominant with the emphasis on the transfer of knowledge. Hence accounting educators must adapt their programs to ensure their students are skilled and prepared to meet the challenges that lie ahead. Research in accounting education discourse has identified what competencies are required of accounting graduates, yet very little research (overseas) and no one (in Libya) has been undertaken on how competencies are perceived to be developed from accounting students. These perspectives are important to ascertain competency development, and the extent to which such development is affected by teaching process.



To date, the researcher has not found any study had utilized the MST to examine to what extent specific core competencies are perceived to be developed by undergraduate accounting students. Therefore, this study aims to use Motivational Systems Theory to identify to what extent teaching practices, teaching capabilities and teaching resources contribute to the students' development of core competencies.

