



The Impact of Teaching Resources on the Use of Different Teaching Methods: Libyan Accounting Graduates' Perceptions

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Abstract

This study aims to investigate the perceptions of Libyan accounting graduates regarding the teaching methods that Libyan accounting educators practiced in their classrooms, the adequacy of teaching and learning resources at Libyan universities, and to test whether or not there is any relationship between adequacy of teaching and learning resources at Libyan universities and the teaching methods used by Libyan accounting educators. Quantitative data was collected from fifty four Libyan postgraduate students. Findings revealed that accounting graduates reported a high level application of teacher-centered methods than learner-centered methods at Libyan universities. Furthermore, accounting graduates in this study indicated the inadequacy of vital teaching resources. While, no one of the teaching resources indicated a significant relationship with the teacher-centered teaching methods, the learner-centered teaching methods showed positive and significant relationship with most of these teaching resources. As these teaching methods need some special resources such as laptops, internet, computers, and so on, indeed, lack of these resources will hinder the use of such teaching methods. This study helps readers better understand the teaching effectiveness in the Libyan context and provides data for future comparative studies regarding the teaching strategies in accounting.

Keywords: Libya, teaching methods, teaching resources, accounting education.

1. Introduction

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/or collaborative activities, whereas passive learning is content-centered instruction involves situations where material is delivered to students by a lecture-based format (Halonon et al., 2002). Akman & Mungan (2010) argue that, in learner-centered instruction students not just listen to the lecture, but they are interested in the topic as well, the development of students skills is more important than the capture of course content, the students use higher-order thinking levels such as analysis, synthesis, and evaluation, and the students are active throughout the lecture either by discussing, reading or writing. 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 methods however, requires additional administration and clerical support than faculty require for using lectures. 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. In Libya, Many studies (Ahmad & Gao, 2004; Aldarweesh et al., 2007; Alddali, 2003; Alhanoun, 2004; Buzied, 1998; Khalat, et al., 2007; Khorwatt, 2006; Kilani, 2000; Massly, 2010; Musa & Almagouri, 2007) confirm that Libyan accounting education suffers from many shortcomings and it is in need of significant changes. According to Ahmad & Gao (2004) the traditional teaching approach to accounting education is still predominant in this country. 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 is still one-way direction, and does not cultivate in students the needed skills. 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 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 methods. The current study which attempts to increase knowledge in such area in Libya has three objectives. The first one aims to identify the teaching methods that Libyan accounting educators practiced in their classrooms. The second aim is to investigate the adequacy of teaching and learning resources at Libyan universities. The third objective is to test whether or not there is any relationship between adequacy of teaching and learning resources at Libyan universities and the teaching methods used by Libyan accounting educators. To achieve this, the questionnaire was sent to fifty four Libyan postgraduate students currently studying master degree in accounting at Malaysian universities. The participants came from different cities and studied at different universities in Libya.

2. Literature review

2.1 Teaching Methods

Accounting has long been taught through conventional teaching methods: teacher-centered and involving lectures and problem-solving by the educator. Course content, materials and performance assessment tools to be used are determined by the educator and transferred to students, mostly by lectures. On the other hand, learner-centered instruction requires students to be engaged actively in the learning process (Dubin-Bryant, 2004). Basically, teaching is transmitting of knowledge from educator's materials to students' notebooks.

However, latest developments in accounting such as increased use of technology, the change in the role of accountants in organizations, and complex accounting practices have encouraged a change in teaching methods.

Traditional education plays an important role in the educational setting, and this kind of instruction is teacher-centered, which focuses on students' rote learning and memorization. The primary methodology and instruction are straightforward: the teachers provide the information and facts, and the students strive to integrate the information into their knowledge base (Patterson & Luft, 2002).

Teacher-centered teaching methods, such as lecture, are commonly inadequate for achieving the goals of promoting critical thinking or teaching professional values, or other positive student-learning outcomes (Bligh, 2000; Einarson, 2001; Haynes, 1999). However, it remains the instructional method used by most of the undergraduate faculty (Braxton, 2008; Einarson, 2001). On the other side, learner-centered instruction requires students to be engaged actively in the learning process and involve in higher order thinking skills such as the ability to analyze, synthesize and evaluate information (Dubin-Bryant, 2004). The traditional accounting teaching model of lecturing, memorization, and exam for content approach needs to be replaced by active-learning activities aimed at enabling students to develop their critical thinking skills as well as written and oral communication skills.

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/or collaborative activities, whereas passive learning is content-centered instruction involves situations where material is delivered to students by a lecture-based format (Halonon et al., 2002). Akman & Mungan (2010) argue that, in learner-centered instruction students not just listen to the lecture, but they are interested in the topic as well, the development of students skills is more important than the capture of course content, the students use higher-order thinking levels such as analysis, synthesis, and evaluation, and the students are active throughout the lecture either by discussing, reading or writing. 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, 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. As computers offer many opportunities to facilitate lectures in classrooms, one of the significant use areas of computer is the education and training process run by simulations (Zacharia & Anderson, 2003). Bozkurt & 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.

Generally, the results of recent studies regarding the efficacy of teaching methods support active learning methods. Researchers de Caprariis et al. (2001) argue that lectures lead to the ability to remember facts, whereas discussions produce higher level comprehension. Further, group-oriented discussion methods 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). Hunt et al. (2003) found positive learning outcomes related to team learning methods, as compared to traditional lecture-based methods. Braun & Simpson (2004) studied the impact of the pause method of stimulating learning in the auditing course. This technique is the process of taking pauses at suitable lecture points to engage students in oral or written communication activities). The authors examined the impact of the pause method on student assessments and exam performance. They concluded that students' exam performance was greater when the pause activity was students' choice (oral versus written), and they suggest that learning outcomes improve when the active learning environment is consistent with the students' preference.

McCoskey & Warren (2003) argue that implementing of a service-learning project into accounting classes benefits students, university, community, and accounting profession as a whole. Anderson & 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. Lindquist (1995) states that cooperative learning enhances better conceptual understanding and better achievement. Cooperative learning is an instructional technique that requires students to work together in small groups on a planned task. It is a teaching method in which the lecturer determines the organization and content of the lessons, but the interaction between students is a significant part of such a lecture (Ravenscroft et al., 1999). A central characteristic of cooperative learning is the cooperation between the team students, while each student takes personal responsibility for her/his academic performance, the student can achieve the highest benefit from cooperative learning if he/she actively participates in the group work (Lancaster & Strand, 2001). Peek et al. (1995) state that the learning environment of accounting students can be extended by cooperative learning and such an environment develops the learning of basic accounting concepts through increased interaction and also improves skills for professional success. In a major Hong Kong university Hwang et al. (2005) studied whether the learning outcome of students in a passive learning environment can be improved using cooperative learning. They found that students who were taught by traditional teaching methods were significantly outperformed by their colleagues who were taught using cooperative teaching methods. The recent study by Akman & Mungan (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. Arquero et al. (2004) investigated the effect of two different case-teaching methods (decision-oriented complex cases) to improve non-technical skills (communication and problem-solving skills) in a financial statement analysis class. They concluded that the case-teaching methods were useful for improving non-technical skills.

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 & Gamson (1987) seven principles that state

that good practice 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. As the demand to show accountability in the delivery of accounting services continues to grow, accounting education should become more responsible by demonstrating the effectiveness of teaching and showing the link between teaching and the preparation of accounting graduates. As a result, learner-centered methods are more likely to facilitate students' ability to internalize the values of the accounting profession and the use of these methods should be promoted.

2.2 Teaching resources

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 task performance" (Martin et al., 1989). Both educators and students are likely to be motivated by adequate resources of the teaching and learning process (Kadhim et al., 2012).

Everything from university administration and management structures, through the infrastructure such as computer labs, libraries and adequate classrooms, will contribute to or prevent motivating educators and students. When students perceive the inadequacy of institutional resources as barriers, they become more frustrated, less motivated to learn, and reduce their efforts because they do not think that extra efforts will be translated into improved performance. So students are less likely to strive for an outcome (Mathieu et al., 1992). The opposite effect is when students perceive the adequacy of institutional resources as enablers, they become more motivated to learn, and they believe that their efforts will be facilitated rather than hindered, and they also believe that additional efforts will be translated into improved performance, and developed skills (Lent et al., 2000). According to Renc-Roe (2006) one participant at a workshop on innovative teaching methods argued that how can the teacher remain motivated to apply innovative teaching techniques, methods etc. in the position when: the entire atmosphere of the faculty/department is not very encouraging for a creative approach, and when our teaching isn't supported by necessary teaching resources. Another lecturer wrote: "a particular challenge is engaging students in meaningful discussions and motivating them to study in an environment that is not conducive to learning (a failed educational system) and where no connection exists between education/degree and future jobs".

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 methods however, requires additional administration and clerical support than faculty require for using lectures. 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.

3. Research methodology

This paper has three main objectives; the first is to identify the teaching methods that Libyan accounting educators practiced in their classrooms. The second is to investigate the adequacy of teaching and learning resources at Libyan universities. The third objective is to test whether or not there is any relationship between adequacy of teaching and learning resources at Libyan universities and the teaching methods used by Libyan accounting educators.

To gather research data, a questionnaire was developed. The instrument consisted of two sections, which asked accounting graduates about; (1) the teaching methods used by Libyan accounting educators in their classrooms, and (2) the adequacy of teaching and learning resources at Libyan universities. For the first question, 11 items related to the specific teaching methods were adopted from Smith (2006) as shown in Table 1. Respondents were asked to rate accounting faculty use of each method on a scale of (1) – never, to (5) – always. The validity and reliability of this scale have been established through previous research and evaluation of the instrument by an expert panel (Smith, 2006). Cronbach's Alpha coefficient of 0.794 was obtained, and the instrument was validated by two Libyan accounting educators. This indicated that instrument used was reliable and valid.

For the second question, seven types of teaching resources related to perceived adequacy as shown in Table 2 were adopted (Colbeck et al., 2002; Richardson, 2009) and three resources (textbooks, scientific

periodicals, and appropriate classrooms) were added by researchers. Respondents were asked to rate the adequacy of each resource at their college or university on a scale of (1) – Not Available, to (5) –

Outstanding. A Cronbach's alpha coefficient of 0.86 was obtained for this scale and the instrument was validated by two Libyan accounting educators.

All participants received a hard copy of the survey instrument. Out of 54 questionnaires distributed, 51 were returned and were suitable for data analysis, giving a response rate of 94.4 per cent. The data were then analyzed using Statistical Package for Social Sciences (SPSS).

4. Findings

Data was analyzed through descriptive statistical methods with frequencies, means and standard deviation. Table 3 contained profile of the respondents of the study. From the table, it was obvious that majority of the respondents were male with approximately 88.2% as compared to female respondents with 11.8%. The table also showed that the participants of the sample graduated from different universities in Libya as follows: 11.8% from Garyounis University, 19.6% from Tripoli University, 15.7% from Misurata University, 9.8% from Zawia University, 17.6% from Sabha University, 11.8% from Alkhoms University, 13.7% from Geryan University.

Table 4 provided the percentages, means, and standard deviations related to Libyan accounting graduates' perceptions of their accounting educators' use of teaching practices. Referring to Table 4, the entire sample (100%) of accounting graduates responded they believe that their accounting educators always or frequently used lecturing. 90.2%, 94.1%, and 70.6% of graduates indicated that their accounting educators always, frequently or occasionally used in-class discussions, in-class experimental exercises, and independent research projects respectively. Almost three-fifth (68.6%, 60.7%) of graduates perceives that accounting educators frequently or occasionally used casework in class and cooperative learning respectively. Although 19.6% indicated that accounting educators used computer simulations in teaching, 80.4% indicated they rarely or never used this teaching technique. 96.1% of the sample reported that their educators rarely or never used internet as teaching method. Finally, the entire sample responded that their accounting educators rarely or never used power-point slides, overhead projector, and audio and video tapes in teaching accounting.

From Table 4, it could be concluded that majority of Libyan accounting graduates in this study believe that their accounting educators used lecture, as main teaching method with mean 4.69, followed by in-class experimental exercises, in-class discussions, and independent research projects with means 3.61, 3.45, and 3.00 respectively. On the other hand, as can be seen from Table 4, the teaching techniques least used by those accounting faculty were the audio and video tapes with mean 1.29, followed by power-point slides, internet, overhead projector, computer simulations, cooperative learning, and casework in class with means 1.41, 1.47, 1.49, 1.69, 2.78 and 2.94 respectively.

Table 5 provided the percentages, means, and standard deviations related to Libyan accounting graduates' perceptions of the adequacy of teaching resources. The majority of graduates ranked the adequacy of textbooks, appropriate classrooms, and clerical support as satisfactory, good or outstanding. More than fifty percent of graduates ranked the following resources as either inadequate or not available: computer hardware (54.9%), computer software (74.5%), faculty development (60.8%), and professional support (51%). 51% of the sample reported the adequacy of scientific periodicals as either satisfactory or good. Finally, the entire sample of this study ranked both the internet and audio/visual equipment as not available or inadequate. As can be seen from Table 5, the majority of accounting graduates perceived only three of ten types of teaching resources (textbooks, appropriate classrooms, and clerical support) are available as either satisfactory or good with means 3.78, 3.37, and 3.27 respectively. On the other side, the most teaching resources are not available or inadequate as seen by accounting graduates in this study were the

Internet and audio/visual equipment with mean 1.33, and 1.39 followed by computer software, faculty development, and professional support with means 2.10, 2.16, and 2.33 respectively.

In this study, the eleven teaching methods were divided into two groups; Teacher-centered teaching methods and Learner-centered methods. Only the lecture was considered as teacher-centered method, whereas the other ten methods were computed and considered as one variable named learner-centered teaching method. To examine if there was any relationship between adequacy of teaching resources at Libyan universities and the use of teaching methods by Libyan accounting educators in their classrooms,

bivariate correlations were conducted for the teacher-centered teaching methods, learner-centered teaching methods and teaching resources. The findings are presented in Table 6.

Table 6 indicated that none of the teaching resources variables were significantly related to the teacher-centered teaching methods. On the other hand the learner-centered teaching methods variable was positively and significantly correlated with eight of the teaching resources: Computer hardware ($r = .434$, $p=.001$); Computer software ($r = .525$, $p=.000$); Audio/visual equipment ($r = .480$, $p=.000$); Internet ($r = .481$, $p=.000$); Scientific periodicals ($r = .390$, $p=.005$); Appropriate classrooms ($r = .296$, $p=.035$); Faculty development ($r = .514$, $p=.000$); and Professional support ($r = .343$, $p=.014$).

5. Conclusion

This study was conducted to investigate the Libyan accounting graduates' viewpoint about teaching methods used by undergraduate accounting faculty, and the availability of teaching and learning resources at Libyan Universities. Also to investigate if there is significant relationship between the availability of teaching and learning resources and the teaching methods used by accounting faculty. Findings indicated that undergraduate accounting graduates ranked "lecture" as the most teaching method used by their accounting educators, followed by in-class experimental exercises, in-class discussions, and independent research projects. Results also showed that the least used teaching methods by those accounting faculty were the audio and video tapes, followed by power-point slides, internet, overhead projector, computer simulations, cooperative learning, and casework in class. Accordingly, Libyan accounting graduates in this study reported that their accounting educators practiced a high level of use of teacher-centered methods than learner-centered methods. In addition, while the majority of accounting graduates perceived only three of ten types of teaching resources (textbooks, appropriate classrooms, and clerical support) are available as either satisfactory or good, they also reported an inadequacy of essential teaching resources by ranking the internet, audio/visual equipment, computer software, faculty development, and professional support as not available or inadequate. However, these findings point to the need for the universities of additional teaching resources in the form of such as laptops, internet, computers, audio/visual equipment, and so on. Furthermore, although, none of the teaching resources variables were significantly related to the teacher-centered teaching methods, the learner-centered teaching methods showed positive and significant relationship with eight of the teaching resources: computer hardware, computer software, audio/visual equipment, internet, scientific periodicals, appropriate classrooms, faculty development, and professional support. As the learner-centered teaching methods need some special facilities such as laptops, internet, computers, and so on, indeed, lack of these facilities will hinder the use of such teaching methods. Also, because the noticeable lack of teaching resources at Libyan universities, it was expected that accounting educators would utilize high level of teacher-centered teaching methods.

Since this study is only directed to small sample of Libyan accounting graduates, 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 graduates' perceptions of their accounting educators' teaching methodologies. Secondly, it would be useful for the accounting faculty to improve their methods of teaching. The results would benefit the accounting departments to develop better and relevant teaching resources with suitable technology. Finally, there are some limitations to current study. The data used in this study was part of data collected for a pilot study. Although, the participants graduated from different universities in Libya, and as the sample was small ($n=51$), the participants in this study may not be truly representative of the majority of undergraduate accounting graduates in Libya. This may limit the ability to generalize the results.

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Table 1: Teaching Methods

Item	Teaching methods	Item	Teaching methods
1	Lecture	2	In-class discussions
3	In-class experimental exercises	4	Independent research projects
5	Group research projects	6	Computer simulations
7	Case study	8	Cooperative learning
9	Power-point slides	10	Audio & Video tapes
11	seminars		

Table 2: Teaching Resources

Item	Teaching methods	Item	Teaching methods
1	Computer hardware	2	Computer software
3	Audio/visual equipment	4	Internet
5	Textbooks	6	Scientific periodicals
7	Appropriate classrooms	8	Clerical Support
9	Faculty development	10	Professional support

Table 3: Respondents' Profile

Variable	Frequency	Percent
Gender		
Male	45	88.2%
Female	6	11.8%
Total	51	100%
University		
Garyounis	6	11.8%
Tripoli	10	19.6%
Misurata	8	15.7%
Zawia	5	9.8%
Sabha	9	17.6%
Alkhoms	6	11.8%
Geryan	7	13.7%
Total	51	100%

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Table 4: Teaching Methods by Percent and Means

Teaching method used	Always %	Frequently %	Occasionally %	Rarely %	Never %	Mean	Std. D
Lecture	68.6	31.4	0.0	0.0	0.0	4.69	0.47
In-class discussions	9.8	35.3	45.1	9.8	0.0	3.45	0.81
In-class experimental exercises	5.9	54.9	33.3	5.9	0.0	3.61	0.70
Casework in class	0.0	25.5	43.1	31.4	0.0	2.94	0.76
Computer simulations	0.0	0.0	19.6	29.4	51.0	1.69	0.79
Independent research projects	7.8	13.7	49.1	29.4	0.0	3.00	0.87
Cooperative learning	0.0	17.6	43.1	39.3	0.0	2.78	0.73
Internet	0.0	0.0	3.9	39.2	56.9	1.47	0.58
Power-point slides	0.0	0.0	0.0	41.2	58.8	1.41	0.50
Overhead projector	0.0	0.0	0.0	49.0	51.0	1.49	0.50
Audio & Video tapes	0.0	0.0	0.0	29.4	70.6	1.29	0.46

Table 5: Teaching Resources by Percent and Means

Teaching resources	Not Available %	Inadequate %	Satisfactory %	Good %	Outstanding %	Mean	Std. D
Computer hardware	9.8	45.1	29.4	9.8	5.9	2.57	1.01
Computer software	39.2	35.3	9.8	15.7	0.0	2.10	1.07
Audio/visual equipment	60.8	39.2	0.0	0.0	0.0	1.39	0.49
Internet	66.7	33.3	0.0	0.0	0.0	1.33	0.48
Textbooks	2.0	3.9	27.5	47.1	19.6	3.78	0.88
Scientific periodicals	17.6	31.4	43.2	7.8	0.0	2.41	0.86
Appropriate classrooms	5.9	13.7	29.4	39.2	11.8	3.37	1.06
Clerical Support	9.8	19.6	19.6	35.3	15.7	3.27	1.23
Faculty development	29.4	31.4	33.3	5.9	0.0	2.16	0.93
Professional support	25.5	25.5	39.2	9.8	0.0	2.33	0.97

Table 6: Correlation Matrix of the Teacher-centered methods, Learner-centered methods and Teaching Resources

Teaching Methods	Teacher-centered methods		Learner-centered methods	
	r	Sig. (2-sided)	r	Sig. (2-sided)
Teacher-centered methods	1	-	-.233-	.100
Learner-centered methods	-.233-	.100	1	-
Computer hardware	.047	.745	.434	.001
Computer software	-.107-	.453	.525	.000
Audio/visual equipment	.024	.869	.480	.000
Internet	-.060-	.677	.481	.000
Textbooks	-.216-	.128	.271	.054
Scientific periodicals	-.215-	.130	.390	.005
Appropriate classrooms	-.082-	.566	.296	.035
Clerical Support	.014	.925	.256	.070
Faculty development	-.115-	.422	.514	.000
Professional support	.058	.684	.343	.014

** Correlation is significant at the 0.01 level (2-tailed). * Correlation is significant at the 0.05 level (2-tailed).