

THE ACCOUNTING EDUCATION IN LIBYAN UNIVERSITIES  
AFTER LIBYAN REVOLUTION OF 2011  
Case study on Libyan Universities.

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Abstract

The aim of this paper is to explore the accounting education in Libyan universities after Libyan revolution of 2011. This study analyses the influence of recent political regulation on accounting education in Libyan universities. This study uses accounting courses, textbooks and accounting lecturers and teaching method on two Libyan universities as indicators of accounting education. Interviews were conducted with some lecturers from University of Al-Zawiya and University of Al-Asmrya to obtain the required data. The study finds that Libyan accounting education has been reformed after Libyan revolution by current Libyan political system through the issuance of Libyan Education law No. (66) 2011 by the Ministry of Libyan Education. This law cancels any subjects relating to previous Libyan political system such as four courses of political culture. Other findings are: the introduction and implementation, the number of lecturers sent to UK to learn new teaching methods and the number of Libyan lecturers are increasing.

Key words: accounting courses, textbooks and accounting lectures and teaching method.

INTRODUCTION

An accounting education system is similar to any education system which consists of students, academic staff, accounting curriculum, and resources (library, computers, facilities and technology). Additionally, the accounting education system itself is a factor of the wider national education system of the country. The education system is affected by and affects social, economical, political, and cultural environments of the

country. Consequently, accounting education system should be designed to meet national needs. Furthermore, the accounting students need to glean more from their college experience than the knowledge obtained by learning a set of rules. Moreover, accounting students do not need to have more technical knowledge, but rather need to obtain skills which enable them to analyze problems, use resources and technology to solve problems and communicate the solutions orally and in writing. According to Wilkin and Collier (2009), the aim of accounting education is to prepare accounting students to take a broader role in business decision making by providing them with relevant, robust and usable knowledge.

The relevance of accounting education is considered important to the requirements of the labor market as it is needed to achieve the goals of economic and social development at all levels. In addition, it contributes to detect irregularities and to fight financial and administrative corruption. The accounting education is facing a significant challenge, because it is also aimed at educating young people who are going to work in companies and promoting continuous organizational changes which require constant attention and continuous adaptation from both academics and practitioners. The educational organisations in Libya play a prominent role in constructing and developing the accounting practices on every stages of development. The first stage has been before the Libyan revolution of 2011. The second stage started after the revolution.

Accounting education has been recognised as one of elements in political and socioeconomic development. As Yapa (2000) stated, almost all developing countries which have been colonized under powerful Western rulers for a considerable length of time inherited their accounting education from the colonial system. In this respect, many African nations have, since their independence, based their education system on their colonial background within their wider politics, economy, society and culture. The accounting education and practice have been influenced by country's educational system. In addition, Shareia (2006) believed that the deep influence of western accounting (mainly from the UK and the US) has dominated accounting education and accounting practice in Libya.

According to Attir (1980), Buzied (1989) and Nassr (2004), there are several factors affecting accounting systems and practices in Libya such as colonisation, aid agencies and multinational companies externally. However, internally it is affected by the laws and regulations, accounting profession, and accounting education. The previous aspects plays important roles in the evolution and development of accounting in Libya, although the country's laws have contributed significantly, they are expressed in loose and general terms and seem to be highly influenced by historical orientation from previous colonial administrations.

Accordingly, the accounting education system itself is a factor of the national education system in the country and also affected by political system of the country. Consequently, accounting education system

should be designed to meet national needs. Furthermore, Libyan political system had an impact on general education in most curricula and textbooks. During the old political system era, curricula and textbooks were based on the past president's ideas and views (Gaddafi). The textbooks did not relate to Libyan realities and were considered useless for students mostly. Therefore, the current government makes new law to change those curriculum and textbooks to build new curriculum, textbooks and teaching method that can be more useful to students and also is related with Libyan realities (Ministry of Libyan Higher Education, 2012).

Accounting textbooks, accounting lecturers and accounting curriculum among universities are mostly similar, since accounting lecturers at both levels (higher institutes and universities) have the same accounting education background. However, the accounting on the higher institutes is a three-year programme, whereas at the universities is a four-year one. The lower level of accounting education is taught at primary school education which prepares students to be accounting clerks and book-keepers. It is a four-year programme. The intermediate level is also a four-year programme which is a preparatory school education. Its purpose is to prepare students for clerical, commercial, book-keeping jobs and some degrees of financial statements. The National Institute of Public Administration in Tripoli and its two branches in Benghazi and Sebha provide this level of education (Al-Jalily, 2010 and Alfatiemy, 2012).

Accordingly, accounting education in Libya operates at three levels: the preparatory level that includes the Commercial Institute, the secondary or intermediate level that includes the National Institute of Public Administration and the Secondary Commercial Institute, and finally, the higher level that includes the Faculty of Economics at University of Garyounis, the Department of Accounting at El-Fateh University, the Faculty of Accounting in Gharyan and the Higher Institute of Financial and Banking Studies.

## LITERATURE REVIEWS

The first university established in Libya was University of Libya in 1955 and Libyan government changed the name of this university in 1973 to University of Benghazi. In 1976, the name of this university changed from University of Benghazi to University of Garyounis. After Libyan revolution of 2011, the government returned the name of this university to University of Benghazi. This university started in Libya in order to graduate qualified elements in the field of accounting, economic, administrative and political science. The significant expansion that happened in accounting education in Libya was influenced by UK and US accounting education. A numbers of sections of accounting in some Libyan universities were opened. But numbers of previous studies were considered weak in the practice of professional accounting reflected on quality the time duration to provide in information for users.

Previous studies addressed the Libyan accounting education and its needs has been conducted in a quite number, for example, the study by Samhod (2013) which identifies the most important current and future accounting requirements in the labor market. This study tries to determine the significance difficulties by potential development of accounting education. Questionnaire is used to collect survey data from a sample of academics and auditors practicing in the Western Region in Libya. This study identifies the most important aspect of local market need to a quality of accounting services ranging from management accounting, internal audit, financial analysis, accounting services and auditing in accordance with the international standards. The study concluded that the accounting education needs more compatibility with local market requirements. The difficulties faced to achieve this compatibility are the absence of the institutions of accounting education as well as research centres, which means that lack of organizations to pursue those requirements and changes therein to introduction these changes in the curriculum of accounting.

According to Mami and Mira (2013), the role of the accounting curriculum is to develop accounting profession by identifying proportional skills and knowledge in the accounting curriculum with a professional required in rehabilitation. Mami and Mira (2013), use questionnaires to collect the data from members of lecturers and graduates of accounting department at the University of Al-Zawiya. The most important results of this study is that skills and knowledge in the curriculum the graduates of accounting departments are not enough to qualify them as professional accountants. This study recommends that the need to working on the development of accounting curriculum by following accounting education standards recommended by the International Federation of Accountants (IFA). This study also recommends to focus more on providing a set of theoretical knowledge, skills of communication, and skills to deal with e-commerce, including the skill of computer technology and the application of foreign languages.

The study by Mosalla (2010) aimed at analysing the reality of higher accounting education in Libya and the factors that affect the efficiency, the extent of coping with contemporary scientific developments, and needs of the labor market. The researcher uses questionnaire distributed to the lecturers and students in higher accounting education and some other existing groups in the labor market. This study results some important findings about deficiencies in the modernization of scientific methods of accounting, as well as its system of education in universities. The study recommends to focus more on the accounting education in terms of quality, stability and to promote modern technology curriculum. Furthermore, Mosalla (2010) recommends the high Libyan accounting education to build specific plans, standards, and manners that are consistent with the practice requirements with the need to coordination in between educational institutions, professional associations, and the

relevant institutions. This study also recommends the need to amend and develop programs and topics of accounting knowledge in curriculum of accounting education by private process including software for labor market in local environment and skills and knowledge required of accountants.

The importance of this study is to contribute to what reality of accounting education and accountants ability and skills that must be reflected on the financial and administrative performance to develop various economic sectors. This study complements previous studies and recommends to work on the development of accounting education to raise the level of practicality of accounting education. The accounting education programs are unable to train graduates to perform the accounting works (Aldaly, 2003). On other hand, Ashour (2004) stressed in his study on the accounting and auditing profession in Libya through: accounting education program, accounting principles and applicable auditing principles to show clearly shortcomings in the accounting and auditing profession in Libya.

According Tantosh (2003), Aldrougy (2004) and Alhanoun (2004), the reason of the poor performance of the accounting profession during the previous years is the monopoly of the government in economic activities and the expansion of the public sector that is slower than the development of accounting education in Libyan universities. The audit quality provided by the auditors within the Libyan environment is not high. The curriculum in Libyan universities is not appropriate to the requirements of the Libyan economic performance.

The last studies are from Eshmeala and Al-Trly (2013) and Larbash and Al-Mugla (2013). The first study focus is to determine the compatibility between the accounting education curriculum in Libyan universities and requirements of the Libyan market from the point of view of some of lecturers and graduates. The questionnaires distributed shows that accounting education curriculum is unable to provide the requirements of the labor market. It shows the absence of some elements of the curriculum that may increase the space to accommodate requirements of accounting education methods and requirements of the market. Furthermore, there are no partnership between universities and enterprises, the lack computer systems, and practical training in the curriculum. The second study aim is to assess the reality of accounting education in Libyan universities and the possibility of development commensurate with the aspirations of Libyan students in Libyan universities. Based on this study, it is clear that accounting education in Libya does not meet the aspirations of Libyan students in Libyan universities although there are some of positive factors to study the accounting such as the student's desire in his/her choice to study accounting. The student also belief that accounting will provides job opportunities in the future.

In Libya, many studies confirm that Libyan accounting education suffers from many shortcomings which requires significant changes. The

traditional teaching approach in accounting education is still predominant in Libyan universities with the emphasis on the transfer of knowledge. They also noted that Libyan accounting education does not have any sufficient and qualified accounting academics and educators as well as fails to incorporate systematic academic teaching and professional training to accounting students. In addition, the lack of accounting research to support effective teaching and learning process. The current pedagogy and accounting curriculum do not contribute to achieve economic and social development needs. The instructional methods that is used in accounting faculties are still in one direction. The teaching methods used by accounting educators in Libyan institutions depends on the conventional methods that often rely more on memorization than creativity. The accounting colleges in Libya are lack of adequate institutional resources that support learning and teaching process such as e-libraries, internet, and other facilities that could encourage faculty members to use innovative teaching methods. On the other hand, Libyan political system does not support the Libyan universities to develop curriculum, textbooks and Libyan libraries from a long time. Several years ago the Libyan accounting education was influenced by the Libyan government, for example, the accounting education system in Libya changed from UK oriented to US oriented, a result of political differences. Moreover, the Libyan government introduced some political culture that does not relate with Libyan reality (Ashour, 2004; Mosalla, 2010; Eshmeala and Al-Trly, 2013; Larbash and Al-Mugla, 2013 and also Samhod, 2013).

In order to achieve the objectives of the study, the required data is collected from two Libyan universities (University of Al-Zawiya and University of Al-Asmrya). These universities are chosen as they have documented the related changes in accounting education and willing to provide respond of questionnaires and do phone interview. Questionnaires and personal interviews are performed to some lecturers on these Libyan universities to acquire the needed data. In addition, the specific formulated research question is as follow:

How are the Accounting Education in Libyan universities after Libyan revolution of 2011?

### The Tools of Accounting Education

The education has tools to transfer the knowledge and skill to students. These tools are basis of communication between those who give the knowledge and skill to those who needs of that knowledge. Those tools as courses, textbooks, lecturers and teaching methods also place of teaching (schools or universities) with its facilities. Today's complex and rapidly changing environments make the development necessity in all walks of life of countries. To develop countries government need to rely on their economy and accounting education is one of the most important pillars to build a strong economy. The accounting education need to be permanently developed so that it meets need for labor market. This

study focused to show the changes in three important and major tools in accounting education, accounting courses, textbooks and accounting lecturers and teaching methods on two Libyan universities as indicators on accounting education.

These tools had been changed after Libyan revolution by current Libyan political system that issued the law of the Ministry of Libyan Education No. (66) 2011. This law cancelled any subjects, materials, curriculum and courses relating to previous Libyan political system as a political culture. Even though this law did not directly related to accounting, but it gave permission to rectors and lecturers in Libyan universities to develop the accounting education. The rectors and lecturers of Libyan universities started to develop and change some tools that were considered useless to students. These tools have been influenced many times by political system in Libya. This study tries to identify the changes on these tools of Libyan accounting education, 2011-2014 (post-revolution).

## RESEARCH METHODOLOGY

This research focuses on the changes of accounting education system in Libyan universities. A qualitative approach is adopted to investigate and to achieve the aim of this study. Research design is the sequence that connects the data to the research's questions and conclusions. In other words, research design is a logical plan for getting questions to be answered and a sets of conclusions answering those questions including data collection and data analysis. To achieve such objectives, this study has adopted a case study approach where open questions are raised to informants to collect data of accounting education in Libyan universities.

This thesis is based on research conducted in Libyan universities after the Libyan revolution from 2011-2014. Two Libyan universities are used to evaluate the changes that happened after the revolution on Libyan accounting education. This study focuses on three important tools in accounting education (accounting courses, textbooks and also accounting lecturers and teaching methods). The questions indicating each tool in accounting education are sent by Email and uses phone to interview the lecturers in those universities. The researcher uses the event technology of internet due to the current situation in Libya. The responses from lecturers than became useful information that to be analysed.

The unit of analysis is the accounting education in university of Al-Zawiya and university of Al-Asmrya. Phone interviews, email, facebook chatting, and mail questionnaires are utilized as medium to collect data indicating the changes on accounting education in Libya. This study uses both primary and secondary qualitative data. The primary data are collected through phone interviews, email, mailed questionnaires, and facebook chatting. Some relevant documents are obtained through documentary research, specifically by downloading from relevant Libyan government agency's formal websites.

## FINDINGS & ANALYSIS

Recently, Libyan universities are influenced by Libyan revolution in 2011. There is a radical change on the Libyan political system that suddenly changes all walks of life in Libya (politically, economically and socially). These changes happen on Libyan education, especially on accounting education in Libyan universities following the Libyan revolution. However, The open questions sent to lecturers from University of Al-Zawiya and University of Al-Asmrya show that there are changes to the better in the courses and curriculum, for example, the introduce of an important and modern curriculum at the university that cancels unrelated curriculum in the accounting. Among of these changes happened recently are seminars and conferences which are held to study how to develop accounting education.

Khalid- (UZ)

The changes in accounting courses and curriculum were to the best, as also introduced some of new accounting courses as well as cancelled the political culture those related to Libyan system.

Khalid is lecturers in University of Al-Zawiya. He mentioned that the changes on accounting courses in this university is positive and to the best to develop the accounting courses in Libyan universities. In addition, the cancellations the courses of political culture is from a law of the Ministry of Higher Libyan Education.

Mohammed- (UA)

There are changes and these changes happened after radical change on Libyan political system and those changes to the best as introduced some new accounting courses. As well as cancelled the political culture those did not related to accounting courses.

In the same line, Mohammed, a lecturer in University of Al-Asmrya, said that the limited changes happened on accounting courses is positive. Furthermore, the courses of political culture is removed from the Ministry of Higher Libyan Education due its irrelevancy to accounting courses.

Khalid- (UZ)

These changes were not enough to develop the accounting courses. However, these changes happened from some of conferences and seminars that discussed many problems in Libyan accounting education.

Khalid said that a number of conferences and seminars that is held after Libyan revolution can help the accounting courses to develop. In addition, the conferences and seminars after Libyan revolution dis-

cussed how to develop Libyan accounting education as whole.

Adil- (UA)

The changes happened from conferences and seminars that discussed how to develop Libyan accounting education.

The changes are only from lecturers and heads of Libyan universities. In addition, the Libyan revolution influences on the accounting courses and curriculum. However, the changes on accounting education are different from university to another. For example, at University of Al-Zawiya introduces a new and modern curriculum (International Accounting, Islamic accounting, internal audit and accounting ethics), but University of Al-Asmrya introduces only Islamic accounting. Moreover, both University of Al-Zawiya and University of Al-Asmrya cancel Libyan political culture courses.

Amara- (UZ)

The changes on accounting education is limited to introduce new accounting courses and cancels the political culture. And the other courses still as the past and did not develop from long time.

The changes that happened in University of Al-Zawiya are not enough. The changes are limited in introducing some new and modern courses, but other courses are still same to the past. In addition, these changes are only from rectors and lecturers of this university, although it cancels the courses of political culture from Ministry of Higher Libyan Education.

Eshmeala- (UA)

The changes in University of Al-Asmrya was limited on introducing Islamic accounting and cancelled the political culture. But the other courses still same to the past and did not develop from long time. Also did not have related to Libyan reality.

The lecturer in university of Al-Asmrya said that changes happened in this university are introducing only Islamic accounting and cancels the courses of political culture. From another side, the student does not get enough benefit from the accounting courses in Libyan universities. It because these courses is not developed from long time. Also, Libyan accounting education depends on UK and US accounting system which does not related to Libyan reality. In addition, Libyan accounting education depends on financial accounting and ignores International Accounting, Islamic accounting, internal audit and accounting ethics. Libyan universities are limited only on these courses that are given to students in classrooms and Libyan students does not get any training courses. Furthermore, Libyan universities does not involve other organizations or companies (local or international). Therefore, the students

receive some special courses to improve themselves or they will get some courses from the organization or the company that use the graduations.

Amara- (UZ)

No radical changes happened on accounting courses or curriculum. Also, the stability of the political system was not apparent yet.

The radical change on Libyan political system does not make radical change on accounting education. The lack of security and stability add the difficulties to develop the accounting courses. However, that changes happened only from lecturers and heads of Libyan universities.

Eshmeala- (UA)

No radical changes happened on accounting courses or curriculum, such as the radical change occurred in the political system.

Mohammed- (UA)

There are no significant change in the accounting courses and curriculum until now, and also need more time to change and no stability of the country have a negative impact on the developments.

Those changes on accounting courses are from rectors and lecturers of Libyan universities (Ministry of Higher Libyan Education 2012). In addition, the changes are different and depend on rector and lecturers of the university. Furthermore, Libyan universities hold number of conferences and seminars discussing how to develop the accounting education as a whole. As well as, the absence of security, stability in Libya may lead to increase the difficulties to develop the accounting courses development.

Naturally, in Libyan accounting education does not happen a radical changes in short time because it needs time to develop in right way and the biggest obstacle in Libya is the absence of security and stability.

### Textbooks

Libyan universities are influenced by Libyan revolution 2011. Furthermore, the emergence and encouragement to develop the accounting textbooks are from some lecturers (personally or collectively). While, some heads of Libyan universities are still not enough with the absence of Libyan political system to support the textbooks designing. Textbooks represent a very serious problem area in Libyan education and Libyan accounting education. One of the critical problems is their scarcity and the difficulty to create new books. On other hand, Libyan universities textbooks are unrelated to Libyan reality as well as very old which is developed from long time. Moreover, most of these textbooks are foreign books.

The lecturers in university of Al-Zawiya mentioned that the textbooks in library of the university has not changed from long time and the previous Libyan political system did not support the professors to create new textbooks. In addition, the current Libyan political system did not provide enough time to make plans on how to bring or create new and modern textbooks.

Khalid- (UZ)

The existing textbooks in the Libyan university has not changed from a long time ago and the change of the books needs long time.

The lecturer in university of Al-Zawiya said that the library of this university remains the same to the past and does not develop and is difficult to be developed in short time.

Adil- UA

There are no changes happened on the books in libraries and it needs more time to be developed properly.

In addition, some challenges made the libraries cannot solve the issues are similar to the past. One of these challenges is the absence of the government support and the absence of plan to bring or develop Libyan universities. In addition, the government did not support the writers to create new books financially or morally. Moreover, the absence of security and stability in Libya until end of 2014 increase of difficulties to develop the libraries.

Ahmed- (UZ)

Stability of the political system did not happen until end of 2014 which increases of the difficulties to develop the university libraries.

Unfortunately, the previous Libyan political system does not provide enough support to the Libyan universities. In addition, the textbooks is not developed from long time and Libyan political system depends foreign textbooks. Moreover, the previous Libyan political system ignores to bring annual reports and scientific journals to Libyan universities libraries. The government does not plan to create new textbooks in Libya. All those other challenges increases the difficulties to develop Libyan libraries.

In other hand, some Libyan lecturers started to create new textbooks but by themselves and very limited. As well as the current Libyan political system did not get enough time to provide plans to develop libraries of universities yet. The lecturers said Libyan libraries did not get support from previous or current Libyan political system that led to libraries did not have enough and useful textbooks. In addition, current Libyan political system did not get enough time to make plan to develop libraries.

Libyan universities depend most of its textbooks on a foreign books and for a long time does not develop or get new books, annual reports and scientific journals. Then, the textbooks existing in university libraries are foreign and old that are not related to Libyan reality. Therefore, those textbooks considered useless for students. For example, accounting tax uses foreign laws and old textbooks use old Libyan law which is not updated from long time as Libyan law changed many times. In addition, those textbooks cannot help the students in their researches. All those obstacles made Libyan universities still depend on old textbooks and do not develop Libyan libraries.

Amara- (UZ)

There are no modern books in university libraries. The existing books does not discuss issues or problems about Libyan accounting. These books cannot help students in their studies.

Amara said that university library of Al-Zawiya does not have modern textbooks and still depends on some foreign textbooks. Moreover, the textbooks in library of this university is not related to Libyan reality. So this library missed a lot of textbooks.

Eshmeala- (UA)

In fact, university libraries does not update its collection from a long time ago, also university libraries depend on old books and most of the books is not related to reality of Libyan accounting which cannot help students in their studies.

In same line, Eshmeala said that university library of Al-Asmrya still has old textbooks and cannot develop its library. Without participation of Libyan political or Libyan higher education this condition would not change. In addition, the security instability increases difficulties to develop Libyan universities.

Libyan political system experiences radical change but it is difficult for the accounting education to have radical changes because Libyan accounting education has a lot of obstacles such as what the lecturers said. In addition, the libraries of Libyan universities need enough time to develop it and create new textbooks related to Libyan reality that may be useful for students.

Moreover, the libraries of Libyan universities need support from the current Libyan political system to bring modern international textbooks and Arabic translation in. These needs fulfilment needs plans to support the writers and libraries such as the use the electronic libraries. The biggest reasons for delay to develop libraries of university is the previous Libyan political system that does not develop libraries of universities and it is difficult for the current Libyan political system to make a quick plans to develop the libraries. Furthermore, the absence of security and stability made more difficult to develop those libraries.

Khalid- (UZ)

There is no significant change, as happened on the political system and the absence of security and stability increases difficulty of development.

Eshmeala- (UA)

Radical change has not happened in the university libraries, as happened on the political system. The libraries need more time to develop.

It is known that government support for the state sectors is very necessary, especially on education because it is the basis of the development. This research survey emphasizes that the previous government does not provide enough support for universities to develop textbooks or to write new textbooks that fit to the reality of Libya. In addition, it does not help the libraries to bring international books or annual reports and scientific journals, provide plans for the construction of university libraries or plans to support conferences or seminars on the development of the books or the establishment of international exhibitions and international contributions. This ignorance is still exists in the current government. However, their try to develop a future plan in the lack of stability of Libya.

#### Accounting Lecturers and Teaching Methods

The lecturers and teaching methods are influenced by the Libyan revolution in 2011. The Libyan universities start to depend on the Libyan lecturers. Furthermore, Libyan universities have an enough number of lecturers and have different experiences and competencies, but teaching methods are still similar to previous teaching methods such as preparing students for class examinations through memorization and is not enough on developing critical analysis and reasoning. In addition, before the Libyan revolution, Libyan universities depend on foreign lecturers and foreign lecturers which have different teaching methods than Libyan teaching methods. These make the Libyan universities face difficulty to develop or change fast after Libyan revolution. Moreover, Libyan universities need enough time to develop and change the teaching methods. But after Libyan revolution, the universities depend on Libyan lecturers only.

Amara- (UZ)

Libyan universities start to depend on Libyan lecturers which now have enough of Libyan lecturers.

Eshmeala- (UA)

There are enough numbers of Libyans lecturers in Libyan universities which tend to rely more on Libyan lecturers.

Lecturers of both universities Al-Zawiya and Al-Asmyra mentioned that the Libyan universities have enough of Libyan lecturers and depend

more on Libyan lecturers, after the revolution. In addition, Libyan universities dependency on foreign lecturers is very limited.

Moreover, Libyan lecturers have different experiences and competencies. The most interesting fact is that some of the Libyan lectures should not be lecturer because of having not enough experience or competence. Moreover, Libyan universities does not give any training courses for teaching methods.

Khaled- (UZ)

The lecturers in Libyan universities have different competence and skill and some of them did not have enough competence and skill to be a good lecturer.

Mohammed- (UA)

In fact, some of Libyan lecturers did not have the appropriate skill to be a good lecturer, as well as many of them do not have the practical experience.

On the other hand, Libyan universities and some Libyan organizations and companies organize a number of seminars and conferences attended by lecturers and publishes the researches through some of scientific papers. These seminar and papers discussed some problems of Libyan accounting education and how to develop Libyan accounting education as whole.

In fact, after Libyan revolution there are some differences between Libyan universities in developing the teaching methods. The one of differences between Libyan universities is sending some lecturers from University of Al-Zawiya to Britain to learn modern teaching methods. That plan is from rector and lecturers of University of Al-Zawiya.

Amara- (UZ)

University of Al-Zawiya sent a group of lecturers to be trained in modern teaching methods to UK.

Eshmeala- (UA)

In University of Al-Asmrya did not develop the teaching methods similar to University of Al-Zawiya.

Amara is lecturer in University of Al-Zawiya said, this university does not make any plan to develop teaching methods until the end of 2014. Also, the teaching methods does not change in this university than before. But Eshmeala from University of Al-Asmrya said, this university did not make plan as University of Al-Zawiya to develop its lecturers.

In other hand, lecturers of both universities Al-Zawiya and Al-Asmrya mentioned that Libyan universities did not use modern technology such as computers and projectors, as well as did not make any plan to develop Libyan universities. So it is very difficult to develop the Libyan universities in four years from 2011-2014.

The absence of security and stability in Libya influence negatively on the Libyan universities to develop Libyan accounting education as whole. The absence of security and stability in Libya becomes the biggest difficulties to develop the accounting education in Libya.

## CONCLUSION

### Accounting courses

The accounting courses has changed to the better. There are some changes happened on curriculum, such as the introduction of Islamic accounting and there have been attempts to change more in this area through the holding of a number of conferences and seminars related to the development of accounting courses and curriculum. In addition, Libyan universities still rely on financial and tax accounting, as in the past, but it introduces some of the new curriculum such as the (International Accounting - Islamic Accounting - Internal Audit).

On other hand, there are some experiences and skills but it is not enough to equip the student with the proper qualification from the current curricula and courses. In addition, these curricula are not linked with the Libyan reality.

### Textbooks

Libyan universities still depend on foreign textbooks translated into Arabic, and there are very few of the Libyan textbooks. This cannot be considered as radical change in the accounting textbooks such as what happened to the political change on the state. The books that are used now are the same as existing books in the past. The period of this study from 2011- 2014 is considered a very short period of time to review new textbooks provision, written, and print. Furthermore, some lecturers start to form new accounting books by themselves.

### Accounting Lecturers and Teaching Methods

Libyan universities became depend on Libyan lecturers in Libyan universities. However, the universities accept Libyans lecturers which depend on quantum and do not focus on the competencies. As result, there are many Libyans lecturers who do not have the competence to be a good university lecturer. Also, Libyan universities did not use modern technology until now. Moreover, there is plan only from University of Al-Zawiya to send a group of lecturers to UK to study in modern teaching methods. These lecturers are now brace to give courses to fellow lecturers in teaching methods. Furthermore, the lack of security and stability in Libya has increased the difficulties to develop plans for the development of teaching methods.

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