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The Development of Accounting Education in Light of the Information Revolution and its Impact on University Graduates: Applied Study on Graduates of Tripoli University Benghazi (2012-2017)

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Abstract

The objective of this research was to know the role of accounting education in light of the information revolution and its effect on university graduates (applied study on graduates of (University of Tripoli/University of Benghazi 2012-2017). The researchers relied on the statistical analysis program (SPSS) and descriptive analysis. The researchers used arithmetic mean and standard deviation describe the variables and the Cronbach's alpha factor in determining the association of the variables, and use the Pearson correlation coefficient to determine the relationship between the variables of the research. The study found that there is a strong relationship between the independent variables (intellectual skills, practical and technical skills, personal skills, communication skills and communication skills and business skills) and the dependent variable of accounting education. The research concluded that accounting education in the Libyan universities is capable of providing students with skills and the use of statistical methods and the preparation of reports and financial statements and some lack of graduates of accounting ability and experience in project management and decision-making alone in sensitive matters, and recommended the need to develop the ability of students to predict and extract

and the development of their ability to make the necessary decisions, and the addition of new curricula in the Libyan universities for scientific research and urged students to do scientific papers to gain the ability to write and access to the required results and defend.

Keywords: Accounting Education, Information Revolution, University graduates, Tripoli, Benghazi.

Introduction

The current era is characterized by progress in the fields of scientific and technical information, which contributed to the creation and manufacture of many changes in all areas of life, whether economic or educational and many other disciplines, and this led to the continuous increase in the amount of information and data that deal by human, which forced him to search on how to store this huge amount of information and then retrieve it so that it can be invested in the best way (Salhi and Swaiyat, 2014). The education sector faces many challenges posed by the developments in the information revolution as well as the communication technology witnessed in the international arena, which leads to the urgent need for the existence of competencies characterized by creative thinking and the ability to keep up with inventions and developments. So, the universities are obliged to adopt an effective education policy that keeps abreast of the tremendous developments in information technology and to catch up with progress and development (Bin Kalmoush and Makhloufi, 2014). As a result of the increasing volume of challenges imposed by globalization in various fields, especially in the field of economy and trade, this leads to increase the responsibility of the officials of the accounting profession and the educational and academic institutions to carry out their duties about accounting education under this development and the graduation of a generation of professional competence and capable of contributing to the development of society and keeping pace with developed countries (Qutani and Aweys, no date). Almost in all large companies, accounting information is recorded and, as a result, the importance (and complexity) of the project systems and the expansion of the financial and non-financial information provided by them are increased. This shift indicates, "Many of the traditional core skills [professional accountants] are increasing in number and being rapidly developed (AICPA, 1988), consequently, as accountants increasingly use these systems to support business decision-making, they must be educated in the operation of technology-enabled business processes. Accounting graduates are no longer expected to be familiar with their field of study to find jobs and establish a successful career, but they need a wider range of skills (Kavanagh & Drennan, 2008), As a result of the evolution of technology and information, and recent trade scandals and the failure of some companies, universities have been invited to produce graduates from the ethical department who can engage and act in a socially responsible manner (Sikka, Haslam, Kyriacou, & Agrizzi, 2007). In view of all this development in the field of technology and information, it is important for the graduates of the accounting department to be aware and capable of using modern technologies to add value to their fields of work (Dahmash, Daas and Abu Zer, 2004). The universities and educational institutions are now largely responsible for the preparation of graduates and accountants with a high degree of competence and professional skill to be able to practice the profession of accounting and should move from the traditional method and keep pace with the development in this area (Ben Saleh, 2014).

This raises the urgent need for developing of accounting education in Libyan universities in order to be in line with the working organizations in light of the growing information, especially in the

area of accounting work, because one of the most recent requirements in the field of work is to be a graduate of the accounting department is fully aware of information technology.

Accounting education can be seen in two ways. In essence, it can be used to account for training accountants. A potential accountant needs to acquire professional qualifications. It can also be used to describe the development of knowledge and of judgment of those who already have become accountants (Romanus & Arowoshegbe, 2014).

There is no doubt that universities are one of the most important development institutions. They are responsible for preparing and rehabilitating human resources. In the light of scientific progress and technology, university faculty members are considered to be one of the most important elements of the educational process. Therefore, faculty members influence the quality of education, whether positively or negatively (Massoud, Hamouda and Sharif, 2017).

Research Problem

Because of accounting education derives its professionalism from the development of information technology and there is a shortage in the requirements and demands of the labor market for graduates who have the ability to deal with modern technologies and information development, this research shows the role of accounting education and its impact on graduates in light of the information revolution.

Research Questions

- Is there a statistically significant relationship between accounting education and the development of the intellectual skills of graduates of the accounting department in light of the information revolution?
- Is there a statistically significant relationship between accounting education and the development of practical and technical skills among graduates of the accounting department in light of the information revolution?
- Is there a statistically significant relationship between accounting education and the development of personal skills among graduates of the accounting department in light of the information revolution?
- Is there a statistically significant relationship between accounting education and the development of communication skills among graduates of the accounting department under the information revolution?
- Is there a statistically significant relationship between accounting education and the development of business management skills among graduates of the accounting department under the information revolution?

Research Importance

The importance of this research is the significance of the outputs of accounting education graduates in the Libyan universities in light of developments and changes in the world of communication and technology and information revolution.

Scientific Importance

The importance of this study is that the accounting education in Libya suffers from many problems of weak accounting processes, loss of information, and lack of contribution of

graduates in the use of scientific methods of accounting in their functional. This is because accounting education seeks to provide valuable information to professional accountants who are able to make positive contributions during their careers in the labor market in which they work. Rapid change in the environment has played a key role in putting pressure and threats on accountants to change in response to new needs and requirements. University accounting education is an important task to achieve these goals and must be directed to meet the immediate and future needs of the education and rehabilitation of students to work effectively in broad areas of the labor market. The accounting system in Libya suffers from many problems of weak accounting operations. Therefore, this study aims to determine the relationship between accounting education in Libya and intellectual skills, practical and technical skills, personal skills, communication skills, and business management skills. The study also provides recommendations to the Libyan universities in order to improve the educational process and to graduate students with quality education and experience in accounting field.

Research Objectives

- To examine if there is a statistically significant relationship between accounting education and the development of the intellectual skills of graduates of the accounting department in light of the information revolution.
- To examine if there is a statistically significant relationship between accounting education and the development of practical and technical skills among graduates of the accounting department in light of the information revolution.
- To examine if there is a statistically significant relationship between accounting education and the development of personal skills among graduates of the accounting department in light of the information revolution.
- To examine if there is a statistically significant relationship between accounting education and the development of communication skills among graduates of the accounting department under the information revolution.
- To examine if there is a statistically significant relationship between accounting education and the development of business management skills among graduates of the accounting department under the information revolution.

Research Hypothesis

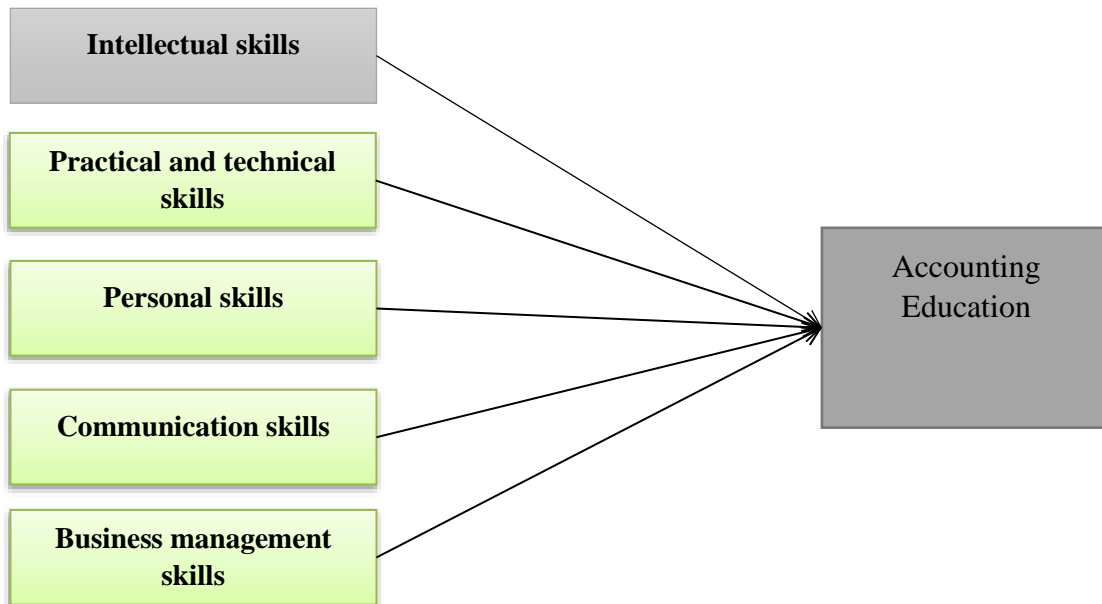
- There is no a statistically significant relationship between accounting education and the development of the intellectual skills of graduates of the accounting department in light of the information revolution.
- There is no a statistically significant relationship between accounting education and the development of practical and technical skills among graduates of the accounting department in light of the information revolution.
- There is no a statistically significant relationship between accounting education and the development of personal skills among graduates of the accounting department in light of the information revolution.
- There is no a statistically significant relationship between accounting education and the development of communication skills among graduates of the accounting department under the information revolution.

- There is no a statistically significant relationship between accounting education and the development of business management skills among graduates of the accounting department under the information revolution.

Research Variables

Independent variables

Dependent variable



Research Limits

Spatial boundaries: The research included a sample of graduates of the Accounting Department (Faculty of Economics, University of Tripoli / Benghazi).

Time Limits: Research work during the period 2012-2017.

Literature Review

Al-Futtaimi and Mohamed Miftah. The study aims to conduct a comprehensive survey on some studies that have been done, whether local or international, and then identify the most important experiences and skills that need to be obtained by graduates of accounting, and analysis of the most important experiences and skills that must be acquired by the graduates (personal skill, verbal and editorial communication, dealing with others, access to the required learning resources, and other skills), where the researcher relied on the inductive method of diagnosing the most important skills that should be enjoyed by graduates of accounting, The study concluded that the quality of graduates is achieved only by improving all the basic principles of the accounting education system. These are: curricula, teaching methods, admission criteria, encouraging faculty members in Libyan universities to develop educational methods in line with development and providing information types and their participation in seminars and conferences in the field of accounting.

The study of Qnayeh and Ajila (2016). The study aims to determine the contribution of accounting education to the development of the skills and abilities of students through the

knowledge of the role played by information technology in the development of technical and intellectual skills, as well as the administrative and communication skills of the students and graduates of the department. The researchers concluded that electronic accounting education has a great role and an effective contribution in increasing the interaction between the students in the lecture hall and the speed of their access to information and its contribution in helping students to the core of the accounting problems of creative ways, but these method of teaching have some problems, whether technical or material, and the researchers recommended to encourage continuing education for both students and faculty members and make training courses on how to use the means of cutting-edge technology in the field of education,

Romanus and Arowoshegbe (2014). This study reviewed the development and challenges of accounting education in Nigeria. And also examined the state of the profession and situations that would help build implicit trust in the accountant, put his personality and develop an analytical mentality that would help him provide a high level of professional service. The aim of this study is to identify factors that have impeded the rapid and adequate development of the accounting profession in Nigeria. These factors have been highlighted the section on challenges facing accounting education in Nigeria. The need for accounting education and recommendations was also examined. The study concluded that there was an urgent need for effective training, retraining of accountants, and adequate funds for the education sector and systematic review of accounting methodologies in order to accommodate recent trends in accounting.

Okafor (2012). The study showed that the main challenge of the university is to develop good human capital for each sector of the national economy. It is an area that is in urgent need of producing mature accountants who are adequately prepared to meet the accounting challenges of modern business as well as the social, political and economic needs of the government and to meet the challenge of in the production of well-educated accountants, three complementary competencies should be instilled in students: education, skills and attitudes. These developmental characteristics must therefore be included in the program and accounting methodologies. Unfortunately, most universities in Nigeria face challenges due to deficiencies in terms of curriculum content, staff, educational assistance, education, educational facilities, and inadequate funding in particular. Challenges, dimensions and consequences, and recommends strategies that can guide university administrators, teachers and other stakeholders in finding durable solutions to problems.

Research Methodology

Community and Sample Research:

The research community included graduates of the accounting department at Benghazi University and Tripoli University where the sample number (3000) is divided as follows:

The University	Number
Tripoli University	1800
Benghazi University	1200
Total	3000

The researchers used the Krejcie & Morgan (1970) table to select the sample number for the data collection. The sample of graduates of The University of Tripoli was 317 graduates, while the University of Benghazi was 291 graduates and was fully recovered.

Methods of Information Collection

- **Data on the theoretical side:** In order to obtain the data we referred to several previous studies on the subject, and published journals and also follow up some conferences that concern on accounting education, and follow everything that is new in this area.

- **Questionnaire:** The researchers distributed a questionnaire to identify some of the vocabulary related to the research and the collection and inventory of the necessary data, and then unloaded and analyzed by the statistical analysis program (SPSS), the use of statistical descriptive method, such as arithmetic mean and standard deviation, and correlation coefficient Pearson, to get the statistical indicators supporting the research topic.

Sincerity of the Questionnaire

The researchers wrote and drafted the questionnaire after the research in the previous studies, as well as the guidelines and recommendations regarding the content of the questionnaire by some specialists and those interested in the field of interest, where the amendments were made according to their observations and the arrival of the questionnaire to its final form.

Stability of the Questionnaire

In order to make sure that the questionnaire is understood and clear and verifiable and validated, an experiment was conducted to determine the correlation between the paragraphs. The evaluation was calculated by the coefficient of α -Cronbach because it indicates to the strength of cohesion and correlation between all the paragraphs. In order to verify the stability of the questionnaire, the equation (α -Cronbach) was applied. Samples are between 10 and 30 as stated in Isaac & Michael (1995). The result was as follows:

The University	Cronbach's alpha	Number
University Tripoli	.935	10
University Benghazi	.867	10
Total	.901	20

According to the previous results, it is found that the coefficient of α -Cronbach for the two universities is 901. It is considered an excellent ratio. This indicates that there is consistency between the paragraphs of the questionnaire, and therefore the results of the questionnaire can be relied on, its stability, its credibility and its ability to reach and achieve the research objectives.

The personal information

- Gender

Gender	University of Tripoli	University of Benghazi
Male	102	88
Female	215	193
Total	317	291

- Age

Age	University of Tripoli	University of Benghazi
From 20 to 25	229	218
From 25 to 30	88	73
Total	317	291

- Graduation Year

Graduation Year	University of Tripoli	University of Benghazi
2012-2013	67	31
2013-2014	45	39
2014-2015	34	42
2015-2016	77	80
2016-2017	94	99
Total	317	291

Analysis of the Questionnaire Items

- Analysis of the questionnaire items of the first axis of intellectual skills

The special items of the first axis of intellectual skills	Arithmetic mean	Standard deviation	(% of total)		
			Big, very big	Little, very little	Mean
Accounting education helps students develop their ability to access, organize and understand information from a variety of sources	4.54	0.795	88.2	5.2	6.6
Accounting education helps to develop the student's ability to research, investigate, and be able to think for the future	4.25	0.701	87.3	1.3	11.4
Accounting education helps develop students' ability to identify and solve problems that are complex and unfamiliar	3.74	0.774	63.9	2.3	33.8
Accounting education contributes to the development of the student's ability to make the necessary decisions and to exercise appropriate judgment in different cases	3.77	1.046	61.2	14.7	24.1
Accounting education contributes to the development of the student to predict and derive the correct results	3.52	1.112	52.1	17.2	30.7
Total	3.964	0.886	70.54	8.14	21.32

- Analysis of the questionnaire items of the second axis of practical and technical skills

The special items of the second axis of practical and technical skills.	Arithmetic mean	Standard deviation	(% of total		
			Big, very big	Little, very little	Mean
Accounting education helps students develop their ability to measure information whether accounting or not	2.60	1.261	27.1	49.3	23.6
Accounting education helps develop the student's ability to prepare financial and non-financial statements	2.81	1.491	31.4	45.3	23.3
Accounting education helps to develop the student's ability to perform some statistical and mathematical applications	3.75	1.011	69.6	17.6	12.8
Accounting education contributes to the development of the student's ability to master information technology	4.01	0.683	70.1	6.6	23.3
Accounting education contributes to student development of risk analysis	2.88	1.511	35.6	43.2	21.2
Total	3.21	1.191	46.76	32.4	20.84

- Analysis of the questionnaire items of the third axis of Personal skills

The special items of the third axis of Personal skills	Arithmetic mean	Standard deviation	(% of total		
			Big, very big	Little, very little	Mean
Accounting education helps students develop their self-management and self-learning abilities	4.51	0.551	96.2	2.4	1.4
Accounting education helps to develop students' ability to organize work and respect time	4.43	0.601	91.4	3.7	4.9
Accounting education helps develop student adaptability in the business environment	3.79	1.024	64.2	12.4	23.4
Accounting education contributes to the development	3.51	1.265	31.8	52.6	15.6

of the student's ability to select and set priorities within limited resources					
Accounting education helps students to pay attention to ethical values and professional attitudes when making decisions	2.60	1.477	32.7	56.9	10.4
Total	3.768	0.983	63.3	25.6	11.1

- Analysis of the questionnaire items of the fourth axis of communication skills

The special items of the fourth axis of communication skills	Arithmetic mean	Standard deviation	(% of total)		
			Big, very big	Little, very little	Mean
Accounting education helps students to develop their ability to work and consult with the community to cope with any problems and solve them	4.04	0.740	76.4	1.02	22.6
Accounting education helps to develop students' ability to work and adapt to multiple cultures	3.60	1.212	53.7	18.5	27.8
Accounting education helps to develop the student's ability to present, discuss and defend his point of view	2.85	1.501	42.5	47.9	9.6
Accounting education contributes to the development of the student's ability to negotiate and agree on acceptable solutions in the professional situation	3.70	0.982	31.3	52.7	16.0
Accounting education contributes to the development of students to write and listen effectively, especially in matters that are sensitive due to cultural and linguistic differences	4.55	0.570	93.8	3.6	2.6
Total	3.75	1.001	59.54	24.74	15.72

- Analysis of the questionnaire items of the Fifth axis on business management skills

The special items of the Fifth axis on business management skills	Arithmetic mean	Standard deviation	(% of total		
			Big, very big	Little, very little	Mean
Accounting education helps students to develop their capacity by undertaking strategic planning processes	4.42	0.577	93.6	1.2	5.2
Accounting education helps to develop the student's ability to manage projects and human resources and make the best decision	3.41	1.043	39.8	12.3	47.9
Accounting education helps to develop the student's ability to organize tasks and develop and motivate human resources	3.56	0.866	63.5	3.3	33.2
Accounting education contributes to the development of the student's ability to possess the skills that enable him to lead	4.12	0.690	70.1	7.9	22.0
Accounting education contributes to the student's ability to discriminate well when issuing professional provisions	3.00	1.321	51.2	11.6	37.2
Total	3.70	0.899	63.6	7.26	29.1

The results show that a large and very large ratio represents the highest percentage and answer to the sample of the study, and thus it is clear to us that there is consensus that the majority of the sample agree with a large and very large on the items of the axes.

In general, the means for all items of the axes refer mostly to the approval of the paragraphs of the questionnaire and this shows that there is a relationship between the variables of the research.

Analysis of Hypothesis Results

- There is no a statistically significant relationship between accounting education and the development of the intellectual skills of graduates of the accounting department in light of the information revolution.

A table showing Pearson correlation coefficient between accounting education and intellectual skills

		intellectual skills	accounting education
intellectual skills	Pearson Correlation	1	.859**
	Sig(2-tailed)		.001
	The number	5	5
accounting education	Pearson Correlation	.859**	1
	Sig (2-tailed)	.001	
	The number	5	5

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

- There is no a statistically significant relationship between accounting education and the development of practical and technical skills among graduates of the accounting department in light of the information revolution.

A table showing Pearson correlation coefficient between accounting education and practical and technical skills

		practical and technical skills	accounting education
practical and technical skills	Pearson Correlation	1	.871**
	Sig(2-tailed)		.001
	The number	5	5
accounting education	Pearson Correlation	**871.	1
	Sig (2-tailed)	.001	
	The number	5	5

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

- There is no a statistically significant relationship between accounting education and the development of personal skills among graduates of the accounting department in light of the information revolution.

A table showing Pearson correlation coefficient between accounting education and personal skills

		personal skills	accounting education
personal skills	Pearson Correlation	1	.912**
	Sig(2-tailed)		.001
	The number	5	5
accounting education	Pearson Correlation	**912.	1
	Sig (2-tailed)	.001	
	The number	5	5

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

- There is no a statistically significant relationship between accounting education and the development of communication skills among graduates of the accounting department under the information revolution.

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A table showing Pearson correlation coefficient between accounting education and communication skills

		communication skills	accounting education
communication skills	Pearson Correlation	1	.901**
	Sig(2-tailed)		.001
	The number	5	5
accounting education	Pearson Correlation	.901**	1
	Sig (2-tailed)	.001	
	The number	5	5

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

- There is no a statistically significant relationship between accounting education and the development of business management skills among graduates of the accounting department under the information revolution.

- **A table showing Pearson correlation coefficient between accounting education and business management skills**

		business management skills	accounting education
business management skills	Pearson Correlation	1	.853**
	Sig(2-tailed)		.001
	The number	5	5
accounting education	Pearson Correlation	.853**	1
	Sig (2-tailed)	.001	
	The number	5	5

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

The tables show the relationship between accounting education and the development of both: (intellectual skills, practical and technical skills, personal skills, communication skills, business management skills), the level of significance is 0.01, and the correlation was greater than 0.800 for all variables. This indicates that there is a relationship and a strong linear correlation between variables, which negates the validity of hypotheses and shows a strong relationship between variables.

Conclusion

Accounting education is an important issue that has received a great deal of research and studies in the recent period. This is due to the great correlation between accounting education and the profession of accounting and auditing. The importance of accounting education is demonstrated by the efforts of the International Federation of Accountants to develop the educational process through the issuance of a set of standards that belong to this area, and the rapid development in all fields of technology as well as the development of the information revolution and its many and multiple uses in the field of accounting work, which requires the need to think and work on how appropriate methods of the study of accounting education helps to raise and develop the skills of graduates in accounting departments, especially after the increasing need for accountants in modern times.

Results of Hypotheses

- 1- The first hypothesis: There is no statistically significant relationship between accounting education and the development of the intellectual skills of graduates of the accounting department in light of the information revolution. The results indicated that there is a strong positive relationship between accounting education and the development of the intellectual skills of graduates of the accounting department in light of the information revolution. This negates the validity of the first hypothesis and shows that there is a strong relationship.
- 2- The second hypothesis: There is no statistically significant relationship between accounting education and the development of practical and technical skills for graduates of the accounting department in light of the information revolution. The results obtained

negate the validity of the second hypothesis and show a positive relationship between the two variables.

- 3- The third hypothesis: There is no statistically significant relationship between accounting education and the development of the personal skills of graduates of the accounting department under the information revolution. This hypothesis was denied because the relationship reached a strong positive relationship between the two variables.
- 4- The fourth hypothesis: There is no significant statistical relationship between accounting education and the development of communication skills for graduates of the accounting department in light of the information revolution. The results indicate that the relationship between the variables is strong and this negates the validity of the fourth hypothesis.
- 5- The fifth hypothesis: There is no statistically significant relationship between accounting education and the development of business management skills for graduates of the accounting department under the information revolution. The results indicated that there is a strong positive relationship between accounting education and the development of business management skills for the graduates of the accounting department in light of the information revolution and this hypothesis is incorrect.

Results

- 1- Accounting education in the Libyan universities is able to provide students with the necessary skills to enable them to enter the business field, and that the accounting departments in the Libyan universities depend on the standards governing accounting education and this is a good indicator of accounting education in Libya in the future.
- 2- Libyan university graduates have the ability to use statistical methods to reach the required results.
- 3- Graduates of Libyan universities are able to prepare reports and financial statements well, and their ability to keep pace with the development of information and computer use in accounting.
- 4- The organization of time and responsibility in the work of the most important features of the graduates of Libyan universities, despite the need for some experience in the appointment of priorities within the limited resources, and the graduates of accounting involved in the work environment ethics and ability to make the right decision, and ability to carry out planning.
- 5- Accounting education has contributed to give the student the ability to consult and work in a team spirit to solve the problems that confront him and adapt him to many cultures, and enables the student to defend his point of view.
- 6- Graduates who are involved in the work field, whether inside or outside the country, have ability to write and listen to views, especially in sensitive matters in the work field and adapt to differences, whether cultural or linguistic.
- 7- Some graduates of accounting lack the ability and experience in project management and decision-making alone in the sensitive issues that require consultation because of the lack of experience in the areas of business leadership, and despite the possession of the skill that enables him to lead business, and ability to organize tasks and stimulate human resources.

Recommendations

- 1- To develop the students' ability to predict, draw the right results, and develop their ability to make the necessary decisions.
- 2- The need to work to fill the shortage for students in their ability to measure the accounting and non-accounting information, and to develop the ability to prepare financial and non-financial statements, and must work to develop the student's ability to analyze risks.
- 3- Students should be made aware of the importance of the accounting profession in the business field and the importance of the graduate to be characterized by the ethics of the profession and the ability to set priorities within the limited resources.
- 4- To promote awareness of the importance of using computers in accounting work and to provide students with everything new in light of the development of technology.
- 5- Students have to negotiate and consult among themselves to solve the problems they are facing in the field of accounting, so that they gain many experiences that enable them to adapt to the future work field.
- 6- The need to add new curricula in the Libyan universities related to scientific research and urged students to do scientific papers and learn about everything new in the world of scientific research to acquire the ability to write and access to the required results and defend.

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