

Conceptual Framework to Examine the Influence of Factors on the Teaching Quality of Accounting from Accounting Students' Perceptions in Libya

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Abstract

With the increasing number of Libyan faculty members being sent overseas for postgraduate studies and training for gaining new teaching practices and improving personal attributes, it is expected these academics will contribute to the development of the quality of teaching after returning to their country. Thus, it is logical to explore the impact of foreign training on the quality of teaching, including accounting teaching, in addition to other related factors. Therefore, this paper contributed to the research filed by exploring the direct and indirect impacts of factors on accounting teaching quality that may be explored through accounting students' perceptions. The effects may be examined through studying the relationships of teaching experience, continuing professional development, and teaching styles on quality of accounting teaching. The indirect effects may be examined through studying these factors with the presence of two moderating factors: graduation place of a faculty member and experiential learning.

The current study contributes to the literature by presenting a conceptual framework for determining the moderating influences of both graduation place of faculty members and experiential learning on the relationships that teaching experience, continuing professional development, and teaching styles have with the quality of accounting teaching as determined from accounting students' perceptions.

Keywords: Teaching Experience, Continuing Professional Development, Teaching Styles, Graduation Place, Experiential Learning, Teaching Quality

Introduction

The quality of education is considered one of the most essential types of quality because educational institutions provide outputs that are considered inputs for all types of industries (Jorgenson & Fraumeni, 1992). The quality of any service or product provided in the market is mainly based on the quality of education outputs, especially those of higher education (Harvey & Green, 1993). For this reason, competition has become strong among higher education institutions in providing high-quality outputs. Therefore, to produce effective graduates, including accountants, higher education should provide students with opportunities to acquire knowledge and skills through the application of effective teaching processes (Zakari, 2014). In terms of quality in accounting education, its teaching should equip students with the business and communication skills required in the workplace (Zraa, Kavanagh & Morgan, 2013) to prepare them for global economic competition (Kermis & Kermis, 2010).

Moreover, teaching quality is a critical issue that must be addressed on a regular basis in universities and other learning institutions. Thus, there have been numerous studies on this issue in the past, and most of them agreed that delivery technique, knowledge, and experience all have roles in determining the quality of instruction provided by educators (Ismail et al., 2017). Therefore, the quality of teaching has been associated with lecturers being well equipped with the relevant knowledge in their fields of specialization as well as effective teaching skills, styles, methods and attitudes (Fraser, 2005). For example, according to Goh's (1996) framework, the quality of teaching is reflected in the services that are delivered by teachers under their own direction, relating teaching quality to the teachers' personal attributes, which include their knowledge, abilities, and attitudes. However, Hiebert and Morris (2012, as cited in Fitchett & Heafne, 2018) proved that the focus on teacher attributes undermines the more important metric of quality teaching.

Furthermore, through teachers' application of effective teaching practices, students can acquire the skills necessary for professional success. For example, student-centred teaching styles can help students acquire skills such as teamwork, project management, communication, debate, problem-solving, and others (Overby, 2011). Correspondingly, experiential learning methods can enhance student learning by developing critical thinking skills, problem-solving expertise, and the ability to handle complex issues in profession practice (Butler et al., 2019).

Therefore, many governments, seek to improve the quality of education through external training of their teaching staff in advanced countries and universities. For example, Libyan government based on 2020 report by Libyan Audit Bureau put more investment on human capital to improve the quality of education through external training of their teaching staff in advanced countries and universities.

Educational development is thus achieved through providing these teachers with knowledge, teaching skills, and effective attributes that they can transfer to the teaching field. Although an increasing number of Libyan lecturers have been sent overseas for postgraduate studies to learn new teaching methods and improve their personal attributes, the quality of education in Libya, including accounting education, is still poor. For example, according to the (Ranking WEB of Universities, 2022), Libyan universities were ranked between 2,400 to 31,463. Consequently, there is an urgent need to assess the effectiveness of the procedures

for studying abroad by examining the quality of teaching of university faculty members who have studied overseas (Libyan Audit Bureau, 2021). Because student satisfaction with their educational experience is one of the most frequently employed criteria in universities for measuring teaching quality (Bobe & Cooper, 2020), the assessment should be based on student perceptions. This assessment is the main scientific contribution of this paper's conceptual framework as there is currently a scarcity of empirical data on the teaching quality of academicians with overseas educational experience, especially in the accounting field (Suwaed, 2017).

From this standpoint, this paper reviews empirical evidence on the effects of teacher qualifications, especially qualifications acquired through overseas training, on the teaching quality of university faculty members. Some other factors associated with teacher qualifications are considered, including the educational and scientific backgrounds required for competence in teaching (Lucky & Yusoff, 2017), such as teaching styles, experimental learning methods, teaching experience, and continuing professional development.

Literature Review

This section examines the relevant literature that helps to comprehend the impacts of teaching experience, professional development, and teaching styles on teaching quality. These effects will be generally addressed as two cases. The first case is when there is a direct effect of teaching experience, professional development, and teaching styles on teaching quality. The second case is when there is indirect effect of teaching experience, professional development, and teaching styles on teaching quality with the presence of two moderating variables; experiential learning and the graduation place. The graduation place for the faculty members will be considered and classified based on whether the members have furthered their studies locally or overseas.

Teaching Experience

Teaching experience is the independent variable of this paper's conceptual framework, referring to the number of years a lecturer has spent teaching or otherwise working in his/her field at the university level (Marsh, 2007). Teaching experience is used as an aspect of teacher quality (Goe, 2007), while teacher quality consists of various indicators of teacher qualifications, including teaching experience (Siamian et al., 2013; Wambui et al., 2016; Omare et al., 2020).

There is diversity in the results of previous studies that have examined the impact of the experience of teaching on the quality of teaching. Some of these studies have indicated that the experience of teaching has a positive impact on the quality of teaching. For example, Kini and Podolsky (2016) reviewed 30 papers published since 2003 that investigated the impact of teaching experience on student outcomes in the United States. At the end of their review, they concluded that teaching experience is positively related to teaching quality gains throughout much of the teaching profession. In Australia, George, Richardson, and Watt (2018) measured teaching efficiency during the first five years of teaching. The study found that teachers' efficiency increased from the first year to the fifth year of their teaching. Shaukat et al (2019) quantitative research, which included 24 male and 94 female Pakistani teachers, investigated the influence of some of the teachers' characteristics, like age, gender, background qualification, and teaching experience, on their self-efficacy. The study found that teachers with more years of teaching experience tended to exhibit higher levels of self-efficacy. In Diery et al (2020) exploratory study, 58 teachers from higher education took part

in an online survey. The participants were split into three groups: beginners with less than three years of experience, intermediates with three to ten years of experience or more, and experts with 10 years of experience or more. The study found that teachers who have more teaching experience use more evidence in their own teaching and have a more favourable attitude toward the use of the evidence-based teaching practices. However, less seasoned teacher-educators, in contrast, saw more difficulties in using more evidence in their own teaching. Likewise, Saido et al (2017), in the Kurdistan Region in Iraq, investigated the relationship between teaching experience and teaching strategies. The results showed that most experienced teachers, as opposed to new teachers, put more emphasis on strategies for enhancing students' higher-order thinking skills. Similarly, many other studies have found that teaching experience positively affects teaching quality (Greenwald et al., 1996; Clotfelter et al., 2007; Cheung, 2008; Stanford, 2014; Adeoti & Olufunke, 2016; Akanbi et al., 2018).

On the other hand, some other studies indicated that there is no clear effect of teaching experience on the quality of teaching. For example, Lux (2022) argued that knowledge and increased competence apparently accompany teaching experience. However, when considering the competence scale, the results of the Spearman's rho correlation and Kruskal-Wallis one-way ANOVA of ranks revealed no statistically significant differences in perceptions of teachers with zero to five or six to 15 years of experience and those with teaching experience spanning at least 16 years. Scherer et al (2022) tested the widely held belief that teachers who have more experience view themselves as being better prepared for online learning and teaching. The data were collected from 366 Portuguese higher-education teachers at the beginning of the COVID-19 pandemic. The research discovered strong evidence of a relationship between teachers' preparation for online teaching and learning and their experience. Readiness of teachers for online learning and teaching increased at first and then decreased with more experience, particularly regarding the self-efficacy level of readiness. Graham et al (2020) examined the relationship between teaching experience and teaching quality. The results of the study compared three categories of teaching experience: beginning (0–3 years), transitioning (4–5 years), and experienced (over five years). The research found no evidence of a difference in teaching quality between new teachers (0–3 years' experience) and teachers with 4–5 years' experience. In addition, based on constructivist grounded theory, Irvine (2019) investigated the relationship between teaching experience and teacher effectiveness. Irvine's results showed a complex, nuanced, and nonlinear relationship between total years of experience and teacher effectiveness as measured by student achievement gains. Similarly, other studies have found no clear effect of teaching experience on the quality of teaching (Betts et al., 2003; Blömeke et al., 2016; Zulkifli & Kutty, 2022).

In general, based on the findings of the previous studies that investigated the direct effect of teaching experience on teaching quality, it is concluded that there is no clear linear relationship between teaching quality and teaching experience. Therefore, there is a need to study the relationship between teaching experience and teaching quality in a different way, such as by considering the presence of moderator variables such as faculty members' graduation place and experiential learning methods.

Continuing Professional Development

Continuing professional development is the independent variable of this paper's conceptual framework. It associated with and defined by industrial experience, professional certifications, memberships in professional bodies, and research activities (Meyer, 2007; Zajkowski et al., 2007; Mendoza, 2013).

Contemporary educational institutions require that instructors have strong professional competence to provide service to their students (Muzenda, 2013). Thus, academics and practitioners alike require proper training in their fields in order to be effective in the 21st century (Ravenscroft et al., 2008). For example, according to the International Federation of Accountants (IFAC), professional accountants should regularly upgrade and maintain their knowledge and abilities (Berg, 2007). Thus, to qualify as a professional accountant, one should meet this IFAC requirement. Since obtaining an accounting qualification is necessary to work as a professional accountant, academics play a crucial role in providing future accountants with the necessary knowledge. Therefore, to provide students with the necessary professional skills, academics must first acquire the requisite knowledge (Draz & Ahmad, 2017).

Furthermore, it is logical to measure the impact of the continuing professional development of lecturers on the quality of teaching based on knowledge and knowledge transfer skills. That means continuing professional development is a fundamental teacher development approach that covers any activities that are aimed at changing the teachers' skills and enhancing their personal abilities, knowledge, and competence (Borg, 2018). As mentioned above, the professional development activities of university faculty members are realised through several channels. These channels include research activities, attending training courses and conferences, getting professional certificates, joining professional bodies, and obtaining industry experience. Thus, the professional development of lecturers is one of the most important pillars for refining their effective attributes in teaching. Moreover, Stout and Wygal (2010) argued that professional development is capable of refining academics' attributes that enhance the learning abilities of students.

In general, nearly all previous studies demonstrated the positive impact of teachers' continuing professional development on the quality of teaching. For example, Edwards et al (2015) emphasised that high-quality professional development is essential and has sustained positive effects on the development of instructors' teaching knowledge, beliefs, skills, and practices. In addition, professional development is related positively to students' achievement. In addition, according to Vermunt (2014), students taught by professionally qualified teachers outperformed those taught by non-professionally qualified teachers. On the other hand, Nilsen et al (2016); Ochotorena (2020) found that the acquisition of essential knowledge and skills through containing professional development participation does not ensure improved teaching performance and enhanced levels of competence if one does not have the ability to put that knowledge into practice. This means professional training without actual application is a waste of time.

Moreover, Al-Ghatrifi (2016) indicated that obtaining a master's degree and a doctorate in a specialization alone is not enough to be a good teacher. Also, teaching experience alone is not sufficient to contribute to the development of teaching quality without continuing professional development. Therefore, in order to be a teacher who provides high-quality teaching, professional educational training is required. For these reasons, the current paper provides a new contribution to the related literature through a conceptual framework for investigating the moderating influence of faculty members' graduation place on the relationship between teacher experience, professional development, teaching styles, and the quality of teaching.

In quantitative research conducted in Pakistan, Khan et al (2020) investigated the influence of professional development on Technical and Vocational Education and Training (TVET) teachers' self-efficacy, taking into account the mediating and moderating effects of

technology training and workplace culture. The study Pakistan, Khan et al (2020) confirmed what previous studies found about the positive impact of professional development on teachers' self-efficacy. Also, the findings indicated that professional development and TVET teachers' self-efficacy have a significant moderating relationship. Although not usually a moderating variable, working culture has been found to have a negative impact on the relationship, while technology training has a weaker mediating effect on the causal relationship. Therefore, it is logical to study the impact of professional development on the quality of teaching in the presence of moderating variables such as the graduation places of teachers and experiential learning. Similarly, many other studies indicated a positive and significant relationship between the continuous professional development of faculty members and the quality of their teaching (Bates & Morgan, 2018; Gore, Miller et al., 2021; Heppt et al., 2022; McCollin, 2000; Schreuder, 2014).

Teaching Styles

Teaching style is the independent variable of this paper's conceptual framework. It is defined as a mix of teaching techniques and methods that a teacher employs to achieve the goals of the teaching process and involves the delivery of information, skills, and knowledge to students (Visser, McChlery, & Vreken, 2006; Trabulsi, 2018).

On the other hand, "Teaching styles are determined by the needs, professional goals, personal values, and educational background of the teachers" (Gafoor & Babu, 2012, p. 57). This means that a teacher's chosen technique of utilising his or her teaching skills is referred to as a style, and it differs from one teacher to another (Rahimi & Asadollahi, 2012). Some educators select teaching styles they believe to be the most effective given their personality, teaching philosophy, and thought processes. But educators should adapt their teaching styles to the unique personalities, needs, and teaching styles of their students, not just for themselves (Apaydin & Cenberci, 2018). Furthermore, the purpose of teaching styles is to provide high-quality teaching in terms of content and skills appropriate for students' learning styles. Therefore, this indicates the positive relationship between the teacher's teaching style and the quality of teaching. Thus, it is therefore logical that the teaching style is one of the independent variables which should have a significant effect on teaching quality, which is what previous studies found (Adeoti & Olufunke, 2016; Chetty et al., 2019; Ridwan et al., 2019).

Likewise, it is also logical to study this effect in the presence of the moderator variable that indicates the educational background of the teacher, which is the place of the faculty member's graduation. As mentioned above, every teacher has a philosophy that governs how they teach. These philosophies serve as the foundation for each teacher's unique teaching approach, where some teachers use more traditional styles of teaching, while others have adopted a more progressive styles (Raja & Khan, 2018; Raha, 2019). Although there are many classifications of teaching styles, the classification that fits this study's conceptual framework in terms of investigating the moderating impact of the teachers' graduation place on the relationship between teaching styles and teaching quality is Grasha's (1996) classification. This classification divides teaching styles into two main types: teacher-centred (the traditional style) and learner-centred (the modern style). The traditional styles include expert, personal model, and formal authority, while the modern styles include facilitator and delegator. These classifications comprise useful contributions to developing a conceptual framework for reaching a conclusion on whether a lecturer who studied abroad with the support of huge amounts of government money to give him/her a good education applies modern or old

teaching styles. Conversely, the same is true for a lecturer who studied in his/her country with comparatively little government expenditure. Finally, it is important to note that most previous studies pointed out that student-centred teaching, in contrast to teacher-centeredness, offers students with a learning environment in which they may develop their skills and understanding (Ahmed, 2013; Sawant & Rizvi, 2015; Baleghizadeh & Shakouri, 2017; Kurniati & Surya, 2017; Jamiu & Yakubu, 2020).

Similarly, Grasha's (1996) classification of teaching styles will also contribute to achieving a conceptual framework to reach conclusions on whether the experiential learning variable significantly affects the relationship between teaching styles and teaching quality when the lecturer applies student-centred styles instead of teacher-centred ones. This is because experiential learning is based on the sharing of experience between the teacher and the student (Habib et al., 2021), and this sharing is achieved when the teacher applies the student-centred style (Rong-Da Liang, 2021).

Fadaee et al. (2021) examined the relationships between second language teaching styles, personality traits, and teacher autonomy through a questionnaire. The study was based on Grasha's (1996) classification of teaching styles and Costa and McCrae's (1992) NEO-Personality Inventory and the Teacher Autonomy Scale by Pearson and Moomaw (2005). The questionnaire participants were 156 female and male EFL Iranian teachers with several university degrees: BA, MSc, and PhD. The study found that the teaching styles that were considered have varying effects on the personality traits of teachers. Therefore, this study is considered one of the most important references for developing the conceptual framework of this paper. Given that the framework is based on the classification of teaching styles, the classifications of teaching quality are referred to as the personality traits of teachers. Also, the conceptual framework of this paper is based on the recommendations of the above study, which indicated that there are other factors that must be taken into account such as teacher experience, education, and professional development.

Similarly, many previous studies measured the effect of teaching style according to Grasha's (1996) classification of the quality of teaching, thus confirming the possibility of this measurement. For example, Ahmed et al (2021) indicated that role modelling was the most popular teaching style among teachers. They found that role model and facilitator teaching styles have moderate positive correlations with expert teaching style, while delegator teaching style has a strong positive correlation with expert teaching style. Furthermore, a qualitative study by Soleimani (2020) identified the facilitator style as the predominant teaching style, while Stankovska et al (2020) found that the three teaching styles that students preferred most were facilitator, delegator, and expert. Therefore, there are discrepancies regarding the students' perceptions of teaching styles. This is because people learn in different ways because they are each born with certain aptitudes for particular learning styles. Students learn, teachers teach, and people interact in different ways depending on their learning styles.

Teaching Quality

Teaching quality is the dependent variable of this paper's conceptual framework. In this paper's context this means that service is delivered by and under the direction of the teacher. This quality relates to teachers' personal traits, which include the teachers' knowledge, abilities, and attitudes (Goh, 1996).

Warrah et al (2018) stated that having good knowledge of the subject, effective communication skills, and behaviour in dealing with students are essential characteristics that improve the quality of a teacher's work. Their study revealed that students perform

significantly better under teachers with good teaching knowledge rather than under teachers with inadequate subject knowledge. Additionally, a teacher's ability to communicate effectively with students affects how well the students understand the subject they are being taught. This is similar to how a teacher's effective communication behaviour can simplify a difficult subject so that students can grasp it more readily.

On the other hand, perception involves the way one sees the world (McDonald, 2012) and comes from a person's prior experience. Because everyone experiences events differently, everyone comes to a situation with a different perception. Moreover, stakeholders in higher education include students, employers, teaching and non-teaching staff, the government and its financial agencies, accreditors, validators, auditors, and assessors (including professional bodies) (Harvey & Burrows, 1992). Of course, each of these stakeholders has their own perception of the quality of teaching. Thus, for this study, perception involves how the students perceive factors influencing teaching quality.

It has been argued that teaching is a multifaceted process with several aspects, attributes, or qualities (Boex, 2000). According to Helterbran (2008), recognising attributes shared by effective faculty and teaching techniques (from the perspective of students) is a beneficial start toward enhancing classroom practice. A teacher who is rated highly on these indices is likely to have his pupils' trust, respect, and admiration, based on their perceptions (Allport, 1935, as cited in Shumba, 2002). According to Marsh (1987), student ratings are the only indicator of teaching effectiveness whose validity has been exhaustively and systematically demonstrated for the following reasons. First, feedback from student evaluations can aid in the improvement of education. Second, using student ratings makes it more likely that teaching excellence will be acknowledged and rewarded. Third, it has been demonstrated that student ratings are positively correlated with student learning and achievement. For example, students rate the instructors from whom they have learned the most the highest. Most previous studies indicated that the most important inputs to the quality of teaching are the qualifications and characteristics of the teachers (Lucky & Yusoff, 2015; Sokoli & Koren, 2017; Nurunnabi et al., 2019). These studies pointed out that teacher qualifications and characteristics are significantly related to teaching quality. This means that what the teacher offers in the classroom through teaching is based on what he/she has previously learned and practiced.

Although several studies have dealt with the quality of teaching as a dependent variable and the qualifications and characteristics of teachers as independent variables, none have studied the moderator impact of the faculty members' graduation place or experiential learning on the relationship between the qualifications and characteristics of the teachers and the quality of their teaching. For instance, Nyatsikor et al. (2020) investigated three characteristics of teachers in the country of Ghana, which comprised academic qualification degrees. In South China, Wu et al. (2019) examined teacher experience and qualifications. Also, Aslam et al.'s (2016) research in Pakistani universities investigated the connections between teacher qualifications, teaching experience, and student satisfaction as indicators for measuring the quality of education. Finally, in Kenya's Kitui County, East Africa, Lydia and Joash (2015) examined the effects of educational level and experience.

Graduation Place

Graduation place is a moderating variable of this paper's conceptual framework. It specifically means the place of obtaining the qualification of the faculty member, either local or overseas. Locally obtained qualifications are from within the same country where a faculty member

teaches, while internationally obtained qualifications are obtained outside the country of teaching. The faculty member graduation place variable is considered a new scientific contribution to the conceptual framework of this study. The variable is considered a moderator of the relationship between teaching experience, continued professional development, teaching styles, and teaching quality.

Most of the previous studies that dealt with the added value of studying abroad indicated that it has benefits for learners in acquiring a language as well as their capacity to comprehend, respect, interact with, and ultimately instruct culturally diverse groups (Dwyer, 2004; Shedrow, 2017; Niehaus & Wegener, 2018; Byker, 2019). Therefore, according to Baecher (2020), to date, there have been relatively few publications on teachers studying abroad, and the bulk of the literature focuses on undergraduate student experiences rather than studying abroad in the teacher education context (Gong et al., 2020; Davis & Knight, 2021; Mu, 2022; Smith & et al., 2022).

Otherwise, after reviewing most of the previous studies related to studying the effects of teachers' educational backgrounds on the quality of teaching, it was found that no studies explicitly dealt with the impact of the place of obtaining a teacher qualification on the quality of teaching. Thus, the existing studies dealt with the effect of qualifications on the quality of teaching regarding several aspects, such as the degrees and majors of the qualifications. For example, Darling-Hammond and Youngs (2002) defined a well-qualified teacher as one who is completely certified and has the equivalent of a major in the area being taught. Moreover, teacher qualification variables, such as teachers' highest levels of formal education and majors, are regarded as indicators of teacher quality (Ambussaidi & Yang, 2019). Also, Suratman et al (2020) showed that teacher certification positively affects teaching quality, referring to both academic and professional certifications, while certification has been identified as the primary factor in determining whether a teacher is qualified to teach (Sindelar et al., 2019).

Furthermore, some other studies pointed out that teachers' qualifications have significant influences on their teaching quality (Lee & Mamerow, 2019; Adeyemi, 2020; Yusuf, 2020). Additionally, students who were taught by multiple highly qualified instructors were more likely to earn advanced degrees (Betts et al., 2003; Lee & lee, 2020). In addition, other studies found the relationship between teachers' degrees and their students' achievements was not statistically significant (Buddin & Zamarro, 2009; Shuls & Trivitt, 2015). Based on the foregoing, the previous studies did not confirm the nature of the relationship between teacher qualifications and the quality of their teaching.

The relationship between teacher quality and student achievement outcomes was investigated by (Akiba et al., 2007). They compared the level of teacher quality in the United States with 63 other countries, finding variations in these countries regarding student achievement outcomes based on teacher quality. Finally, the study pointed out the need to study the differences in the quality of teaching between one country and another as an important direction for future research, which is what the conceptual framework of this study attempts. Moreover, Cushner and Mahon (2002) argued that the world today demands teachers to transmit international knowledge and experience; therefore, the graduation place of teachers, especially when it is overseas, could create a positive influence on teachers to increase their international knowledge and experience. This is also what this paper's conceptual framework is intended to investigate.

Regarding studies that dealt with the place of graduation, Campbell (2017) investigated the methods by which alumni of global scholarship programs could transfer their global

experiences to their home countries. The study compared the alumni who held master's degrees and graduated from the republics of Georgia and Moldova. The study concluded that there was a disparity between the graduates of these countries in contributing to nation-building. The study results were meant to shed light on the relationship between scholarship abroad programs and social and economic change in the alumni's home countries. Likewise, in Libya, Abdulhamid (2011) examined the influence of a scholarship abroad programme on returning English teachers at the university level. The study examined these teachers' accounts of whether it altered their instructional strategies. After returning from earning their degrees abroad, the English teachers used some cutting-edge materials in their teaching but modified them to fit traditional approaches that still applied in Libyan universities.

Finally, based on the results and recommendations of the literature review, it is logical to study the impact of faculty member graduation place as this variable could then be examined to determine its impact on the quality of teachers and their teaching through examination of the relationship between their qualifications and teaching quality, which is what the conceptual framework of this study is aimed at facilitating.

Experiential Learning

Experiential learning is a moderating variable of this study's conceptual framework. The simplest definition of experiential learning is learning by doing or through experience (Lewis & Williams, 1994). The learning-by-doing theory, postulated by Dewey in 1938, served as the theoretical foundation for experiential learning, which was later adopted by Kolb, Lewin, and Piaget (Bos et al., 2015). Dale (1969) has contended that learners' comprehension is derived from practical or personal experience. Dewey (1938), arguably the father of experiential learning, indicated that each subsequent experience builds on past experiences, thus indicating the cyclical process between education and personal experience. Thus, experiential learning is a method of educating through first-hand, hands-on experience. Skills, knowledge, and experience are acquired outside of the traditional academic classroom setting and may include internships, studies abroad, field trips, field research, and service-learning projects (Noor et al., 2020). Teachers purposefully involve students in direct experience and focused reflection through the use of experiential learning in order to increase knowledge, develop skills, and clarify values (Association for Experiential Education, 2022). Therefore, knowledge, skills, and values are indicators of the quality of education in general and teaching and learning in particular (Goh, 1996). Furthermore, it can be said that experiential learning is one of the most important factors affecting the quality of teaching, and this therefore forms one of the bases of the conceptual framework of this study.

Teachers' experiences are gained through their formal education (academic degrees) and informal education (professional developmental training) (Creswell & Poth, 2018). This means experts prefer to use resources and previous experience to inform their practice. Furthermore, this refers to the relationship between teaching experience and professional development and experiential learning. Also, experiential learning may have an influential role in determining the impacts of teaching experience and professional development on the quality of education, which is referred to in the conceptual framework of this study.

Otherwise, educators should include effective lecturing in their teaching repertoire, but they should also actively involve their students in the learning process by having them participate in group projects, discussions, and hands-on activities while applying what they have learned outside of the classroom (Wurdinger & Carlson, 2011). This process characterises experiential learning in that students engage in learning content that is of personal interest, need, or

desire. This also indicates the relationship between the experiential learning method and the teaching style followed by the lecturer, especially the student-centred one, in order to provide good teaching (Matriano, 2020). Thus, this gives a logical explanation for measuring the moderating impact of experiential learning on the relationship between teaching styles and teaching quality.

On the other hand, with regard to previous studies on experiential learning, most of them dealt with its benefits for the quality of learning. For instance, experiential education, which is focused on learning through connection and collaboration through constant critical reflection, can develop students' higher-level graduate attributes (Schreck et al., 2020). In addition, Batra et al (2019) concluded that experiential education is very important in acquiring knowledge and critical life skills for business students, including accounting. Nakelet et al (2017) reported that instructors' awareness was impacted by their training in experiential learning strategies for delivering the courses they taught, which resulted in the production of quality, responsive graduates. Likewise, Kolb and Kolb (2017) pointed out that experiential learning is a good method to enhance teaching effectiveness and increase student engagement and learning. Furthermore, there are many other studies that have reported the effectiveness of experiential learning on teaching quality (Ali et al., 2019; Morris, 2019; Rong-Da Liang, 2021; Humpherys et al., 2022).

The bottom line is that experiential learning is a teaching method used by the teacher in order to provide high-quality teaching. It also embodies the teacher's previous experience in the classroom, which includes teaching experience, professional development, and teaching practices. Thus, it is logical for it to have moderator impacts on the relationships between teaching experience, professional development, teaching styles, and teaching quality.

Conceptual Framework

The conceptual framework in Figure 1 illustrates six key variables containing three independent variables, one dependent variable, and two moderator variables. The independent variables are teaching experience, continuing professional development, and teaching styles, while the dependent variable is teaching quality. Faculty member graduation place and experiential learning are moderator variables. The framework illustrates the direct effects of these independent variables on the dependent variable. Also, it shows the indirect effects of these variables in the presence of two moderating variables. The framework is meant for exploring the moderating effects of the experiential learning and graduation place variables on the relationships that teaching experience, professional development, and teaching styles may have with teaching quality.

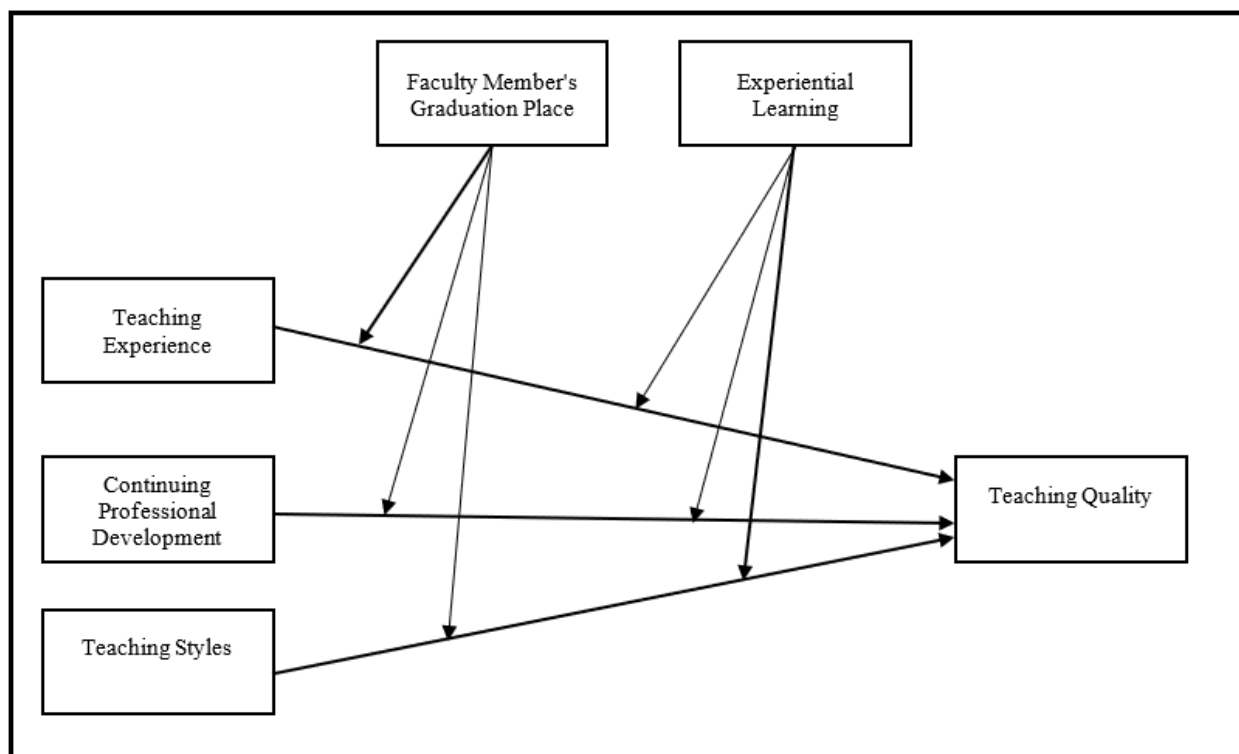


Figure 1: Conceptual framework

Theoretical Background

The research is guided by the constructivist theory to explain the relationships between the variables. Constructivism is a psychological learning theory that explains how people acquire knowledge and learn (Bada, 2015); therefore, it is directly applicable to education.

Constructivism theory is derived from the works of (Piaget, 1973; Bruner, 1966; Vygotsky, 1978; Dewey, 1929). Piaget's (1973) psychological constructivist theory argues that learners construct knowledge by transforming, organising, and reorganising prior information (both present and historical) in order to generate new knowledge. This means that the constructivist theory suggests that humans construct knowledge and meaning from their experiences. That is, the teacher is the product of his/her previous experience, which is referred to in this study as comprising teaching experience, professional development, and place of study. This was also confirmed by Shavelson and Stern (1981); Johnson (1992) when they pointed out that prior educational experiences frequently shape teaching behaviour.

Likewise, Vygotsky (1978) emphasised social constructivism, arguing that students should have the opportunity to construct knowledge and understanding through social interaction (Amineh & Asl, 2015). Social interaction between students and teachers is an important factor in achieving an effective learning process (Sims et al., 2001, as cited in Hussain, 2012). Furthermore, Vygotsky (1978) referred to this interaction as social sharing between students and teachers to build new skills and knowledge. This is where the teacher engages the students to choose the appropriate activities for learning by applying appropriate teaching styles such as those centred around the students (Rout & Behera, 2014). This means effective teaching is based on the constructivist approach to practicing teaching styles to provide good teaching quality.

Moreover, constructivist theory assumes that humans build knowledge through their previous experiences and that building knowledge depends on social participation between learners and teachers. As indicated previously, experiential learning is a moderator variable

in this study and reflects the sharing of the gained and practical experience of the learners and teachers inside the classroom (Dewey, 1986; Kolb, 2014). Thus, it can be said that the constructivist theory emphasizes the importance of the role of experiential learning in the educational process.

Based on the foregoing, all the relationships between the conceptual framework variables discussed in this paper are based mainly on the constructivist theory, which emphasizes that a teacher's current knowledge is based on previous experience and knowledge as well as on social participation with students.

Direction of Teaching Quality in Accounting Education

The purpose of the conceptual framework of this study, which is considered its scientific contribution, is to examine the influence of its constituent factors on the teaching quality of higher education based on students' perceptions. Moreover, considering accounting education is within higher education, this part of the paper attempts to apply this conceptual framework to accounting education.

As was noted above, the quality of teaching is one of the most important inputs to the educational process to provide high-quality outputs that meet the requirements of the labour market. In terms of accounting education, the teaching of accounting should equip students with the business and communication skills required in the workplace (Zraa et al., 2013).

Prospective employers are putting more pressure on academics to provide accounting graduates with technical knowledge and skills and a variety of soft skills relevant to the environments of professional work they will soon enter (Barac, 2009, as cited in Kirstein & Kunz, 2015). Technical accounting skills are related to accounting knowledge, experience, and practice that may be acquired from participation in accounting internships, attaining working proficiency in accounting IT, use of software such as Excel, and developing critical thinking and accounting problem-solving skills using case studies (Hulaikah et al., 2020). These skills are often acquired through the teachers' application of experiential learning activities (Gittings et al., 2020; Chiang et al., 2021; McKnight et al., 2021). Soft skills such as communication skills, teamwork, independence, debate, leadership, resilience, and project management (Viviers et al., 2016; Dolc, et al., 2019) are taught by lecturers by applying modern teaching styles such as student-centred styles (Pachauri & Yadav, 2014; Garcia et al., 2020).

According to Europe Accountancy (2020), by receiving the proper instruction, training, and experience, professional accountants should maintain their technical proficiency and supplement it with highly developed interpersonal and personal skills. Thus, as mentioned above, accounting practitioners and academics need appropriate professional development in order to be effective in the modern era (Ravenscroft et al., 2008).

As a result, many governments and universities have sought to improve accounting education quality through overseas training of faculty members (Asonitou, 2022). This training has aimed to provide accounting faculty members with the knowledge and teaching skills needed to prepare their accounting students with the skills required by the labour market.

In the country of Libya, for example, according to a published report by the Libyan Audit Bureau (2020), since the year 2012, the Libyan government has spent more than five billion Libyan dinars on their study abroad programmes, which was in excess of three billion US dollars for just 79,676 students. Moreover, although there has been an increase in the number of Libyan accounting faculty members sent overseas, the quality of accounting education graduates in Libya is still weak in terms of the incompatibility of their attributes

with the attributes required in the labour market (Mami & Mira, 2013; Aboghalia et al., 2017; Gana, 2018; Masli, 2019; Amarif & Zobi, 2020). Finally, the report also indicates the need to evaluate the return on investment from studying abroad because it costs the government a lot, and the quality of accounting education is still weak.

Based on the foregoing, studying the impact of accounting faculty members' graduation place, as in whether it is local or overseas, on the relationships faculty member qualifications and practice have with the quality of teaching is very important and worth studying. Therefore, this impact is considered a new scientific contribution through the conceptual framework of this paper.

In conclusion, and based on the aforementioned impacts of teaching experience, continuing professional accounting development, teaching styles, and experiential learning on the quality of accounting teaching, which aims to obtain accounting outputs that fit the labour market, it is logical to develop a conceptual framework to examine the effects of these factors on the quality of accounting teaching based on accounting students' perceptions.

Conclusion

This paper discussed research on the influence of factors identified as affecting the teaching quality of accounting in relation to accounting students' perceptions for incorporation into a conceptual framework for future research. This conceptual paper discussed the direct relationships identified between teaching experience, continuing professional development, teaching styles, and teaching quality in relation to university students' perceptions while highlighting accounting education. In addition, the paper discussed the indirect relationships between the same variables through the moderating effects of faculty member graduation place and experiential learning. As posited by constructivism theory, an accounting faculty member is the product of his/her previous experience and educational background. Thus, in light of this theory, it is claimed here that there are relationships between variables of teaching experience, continuing professional development, and teaching styles, with a variable of accounting teaching quality variable. These relationships may be affected if there are moderator variables such as the graduation place of a faculty member and experiential learning and this is what the proposed conceptual framework seeks to verify.

On the other hand, the importance of this study lies in two aspects: theoretical and practical. Theoretically, the study expands the knowledge of teaching quality within the accounting department. It aims to achieve this by introducing a new perspective to the debate on the quality of accounting teaching in Libyan universities. Specifically, the research seeks to illuminate the impact of teaching experience, continuing professional development, and teaching style on the overall quality of accounting education. Furthermore, the research also examines the moderating impact of graduation place and experiential learning in the relationship between teaching experience, continuing professional development, teaching style, and the quality of accounting education.

Practically, the main objective of this research is to gain insights into students' perspectives regarding the quality of teaching delivered by academic staff. As such, the research instrument employed can be viewed as an evaluative tool designed explicitly for accounting departments in Libyan universities. Its purpose is to identify, address, and shed light on any shortcomings among academics, and to enhance teaching quality through increased support and consideration for factors such as teaching experience, continuing professional development, and teaching style. The teaching experience, continuing professional development, and teaching style will be positively impacted by supporting academic staff and

improving their teaching quality. According to the literature in accounting education, it is expected that the experience of teaching, continuing professional development, and teaching styles will be positively influenced by supporting faculty members and enhancing the quality of their teaching. Consequently, this support will contribute to developing practical skills that better prepare graduates for employment opportunities in the job market.

Furthermore, based on the importance of conducting this research, it can provide several theoretical, practical, and decision-making contributions.

Theoretically, the study contributes significantly to the existing literature by introducing a new theoretical framework for evaluating the teaching quality of accounting academics in Libya. The framework incorporates two moderating variables: "Accounting Faculty Member's Graduation Place" and "Experiential Learning," which impact the relationship between teaching experience, continuing professional development, teaching styles, and teaching quality. This study provides theoretical and empirical evidence of the effect of accounting faculty members' graduation place and experiential learning on teaching quality in Libyan universities' accounting field. The theoretical contribution of this study also lies in its adoption of the constructivist theory to elucidate how teachers, drawing upon their past experiences such as teaching and learning encounters, continuing professional development, and teaching styles, construct knowledge and impart quality education. Thus, the study builds upon the constructivist framework to show how teachers utilise their previous experiences to facilitate effective teaching and deliver high-quality instruction.

In terms of practical contribution, this study offers a distinctive perspective in evaluating the quality of accounting teaching. The study defines quality about the individual characteristics of the accounting lecturer, encompassing their knowledge, skills in knowledge transfer, and attitude toward student engagement. Furthermore, this study contributes by focusing more on the focus of relying on student centered, which is reported based on different perspectives of respondents. Furthermore, the study contributes to diagnosing the problems of weak outcomes in accounting education by exploring the impact of certain factors that may significantly affect teaching effectiveness.

In terms of policy contribution, this study presents experimental evidence that is considered the first to examine the effect of a faculty member's place of graduation, whether inside or overseas, on the relationship between their qualifications, teaching styles, and teaching quality, particularly in accounting. As a result, the study provides scientific contributions that benefit decision-makers regarding scholarship effectiveness in Libya, particularly in the accounting field. Furthermore, on the level of the Libyan Ministry of Higher Education, the research will support the request of the Libyan Ministry of Higher Education to adopt student questionnaires at the university as an official tool for measuring the quality of teaching, as is the case with other international universities.

Finally, it is expected that the arguments made in this study would spur additional research in the field and offer data on the influences of many factors, particularly the place of faculty member graduation, on accounting teaching quality.

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