

The Reality of Professional and Technological Qualification for Accountants in Libyan Banks under the Revolution of Technology and Information (Applied Study on Commercial Banks in Benghazi)

¹Ashraf Salim Abdulkafie, ²Aziza El Shaheibi, ³Marwan IbrahimAlfadhli

¹*Faculty of Economics, Sirte University, Sirte, Libya.*

²*Faculty of Economics, Benghazi University, Libya.*

³*Finance department, Public Administration, Elmerqib University, Libya.*

**Corresponding Author: dr.abdulkafie71@gmail.com*

ABSTRACT:-This study aimed at identifying the reality of vocational and technological rehabilitation of the accountants at the Libyan banks in the light of the revolution of information and technology. It also aimed at illustrating the most significant bases for the rehabilitation of the accountants in order to be measured in relation to the Libyan banks located in Benghazi. To achieve the objectives of the study, a questionnaire was designed and distributed to the study population consisted of accountants working in the departments of commercial banks located in Benghazi. The researchers distributed (45) questionnaire, and the number of questionnaires received (33) questionnaire. The findings of study showed that the accountants in the Libyan commercial banks had the vocational as well as the technological rehabilitation that enable them to keep up to date to the modern technological developments in the profession. It also showed that there was a positive relationship between the vocational and technological rehabilitation of accountants in the Libyan banks.

Keywords:-Vocational rehabilitation, technological rehabilitation, Libyan banks.

I. INTRODUCTION

Due to the quick revolution witnessed by the world today in the field of technological and information development in all fields and levels, and the reflection on the business world, it is imperative that the owners of these works to keep abreast of these rapid developments in a pace that enables them to perform their work in a manner consistent with the business environment of rapid change and technological developments and harness them in the service of what is presented to the public. There is no doubt that the profession of accounting at the top of the professions that accompanied such developments so much that some began to think that the accountant turned into a mere data entry (Maddukh, 2013).

While others believe that the accounting profession as one of the most influenced professions and accept to the huge technological development, to be consistent with this development through the continuous accounting development and qualification of specialists in this field in line with these developments and benefit from, and harnessing it to develop the profession itself. Through the exploitation of competencies and capabilities that do not rely solely on accounting knowledge to carry out their tasks, but aware of everything that is new in the field of information and technology and make use of all this in the development of the required work and duties, so that all of this is reflected in the services provided, both in terms of speed in achievement and shorten the time or accuracy and efficiency (Al-Maresh, 2007).

To achieve this, this paper will focus on the reality of vocational and technological qualification for accountants in Libyan banks under the revolution of technology and information (an applied study on commercial banks in Benghazi).

II. PROBLEM STATEMENT

Information Technology (IT) is now a real challenge for the accounting profession, so the accountant must be familiar with these new developments. Moreover, urged banks to keep abreast of these developments as banks are not in line with these developments and focus on the use of information technology, and qualification of its staff, especially accountants to use modern technological methods, its survival and persistence will be questioned. This paper is an attempt to identify the reality of vocational and technological qualification for accountants in Libyan commercial banks from the point of view of management. As the management is the most knowledgeable about the expertise and competencies possessed by the staff. Thus, the problem of the study can be framed in the following main question: **"Do the accountants in the Libyan commercial banks have the**

professional and technological qualification that enables them to keep abreast of developments in modern technology in the profession".

To answer the main question of the study, the following questions were posed:

- a. What is the reality of vocational and technological qualification for accountants working in Libyan banks?
- b. What role does vocational rehabilitation and technological rehabilitation play in Libyan banks?
- c. What is the relationship of vocational and technological qualification for accountants with the services offered by banks in Libya?

Research objectives

The main objective of this study is to try to identify the reality of vocational and technological qualification for accountants in Libyan banks in light of the revolution of technology and information, by achieving the following objectives:

- a. Stand up to the reality of professional qualification for accountants working in Libyan banks.
- b. Stand on the reality of technological qualification for accountants working in Libyan banks.
- c. Determining the role of the professional and technological qualification of accountants in Libyan banks in developing the services provided to the public.

Research Importance

The importance of the study is illustrated by the main importance of the banking sector in any country, and what this sector can achieve from economic and developmental advancement if it is rehabilitated and developed in line with what is the world need today of tremendous technological and information development, Moreover, the importance of the pivotal role that the professional and technological qualification of accountants working in this sector can play in bringing about a qualitative leap in banking in Libya, as the profession of accountants is the backbone to make any economic decisions that can change the reality of this sector of the pressures and obligations and obstacles suffered, under the exceptional circumstances experienced by Libya these years.

Research Hypotheses

Through the study problem mentioned above, the following hypotheses were formulated:

The first hypothesis: The accountants in the Libyan commercial banks have professional qualifications that enable them to keep up of modern technological developments in the profession.

The second hypothesis: The accountants in the Libyan commercial banks have the technological qualification that enables them to keep up with the latest technological developments in the profession.

The third hypothesis: There is a relationship of statistical significance at the level of significance 0.05 between the professional qualification and technological qualification of accountants in Libyan banks so that they can keep up with the latest technological developments in the profession.

Previous studies

BouAzaria and Landar (2017), titled: "The reality of accounting education in Algerian universities in light of the trend towards the application of International Financial Reporting Standards (IFRS)", this study focused on presenting the reality of university accounting education in Algeria and its compatibility with the standards of accounting education. This place has been highlighted in the design of education programs accounting standards in Algerian universities, to raise the quality of the outputs of this education, also focused on the needs of the work environment, and the ability of accounting education in Algeria to meet these needs, as well as addressing the standards Financial reporting (IFRS) and their applicability in Algeria. The study reached a number of results, the most important of which is that the accounting standards contribute to the design and development of accounting programs and thus increase the efficiency of the output of accounting education. Algeria is in the process of working in international financial reporting standards but in accordance with the framework in force. The quality of accounting services and the development of the accounting profession in Algeria.

A study of Ajila and Qenaa(2016), entitled: "The contribution of e-learning education in the development of the skills of students of accounting departments" This study aimed to identify the contribution of e-learning education in the development of skills and abilities of students of accounting departments, by highlighting the role played by technology The study found that e-learning contributes to increased interaction between students within the classroom, in addition to the speed of access to information, in addition to its ability to help the student, However, this method of education suffers from technical and material problems. The study recommended the need to encourage continuing education for students and teachers, and to train them in training courses on the use of modern technological means used in the educational field.

Ben Saleh(2014), entitled: "The interaction of modern trends of education and accounting qualification between the quality of accounting outputs and the requirements of the labor market in the Arab countries in light of the trend towards the application of international financial reporting standards, this study aimed to develop a proposed framework for accounting education programs in Arab universities As a cornerstone for the qualification of accountants with the necessary expertise and skills, the study found a weak correlation between the accounting education programs currently applied and the requirements of the labour market in light of the successive developments and the use of information technology in the accounting field.

The Study of Sakka and Hamdani(2013), entitled: "The role of e-learning in increasing the efficiency and effectiveness of accounting education," The study dealt with the nature of accounting education and the need for electronic as well as the most important requirements to increase the efficiency and effectiveness of accounting education to benefit from the methods of e-learning, one of the most important findings Mechanism of study, the efficiency and effectiveness of the accounting education system is determined by the methods of e-learning, which relate to both technical requirements and cognitive requirements.

Dahmash and Abu Zar(2010), entitled: "Knowledge management between information technology and accounting qualification." This study aimed to identify the impact of knowledge management and information technology on the development of professional accountant capabilities and the extent to which he copes with the increasing technological development in the business environment, and stressed the need for the accountant to be acquainted with contemporary technological skills and focus on the use of knowledge, which had a great impact on the profession of accounting and success generally. In the view of the researchers that the role of advancing the profession and upgrading lies with universities and institutes specialized in teaching accounting and professional associations, in order to meet what is required to face the challenges and changes and new developments.

The study of Abu Fares(2007), entitled: "Professional accounting education reality and ways of development ", this study dealt with the first two aspects of the reality of vocational accounting education in Libya and identify the problems facing it, and propose appropriate solutions for its development through reliance on the program of vocational accounting education adopted by the IFAC. The second aspect of the requirements of professional accounting education in three axes and the study reached several results, including the existence of weakness in the curricula of accounting education in Libya.

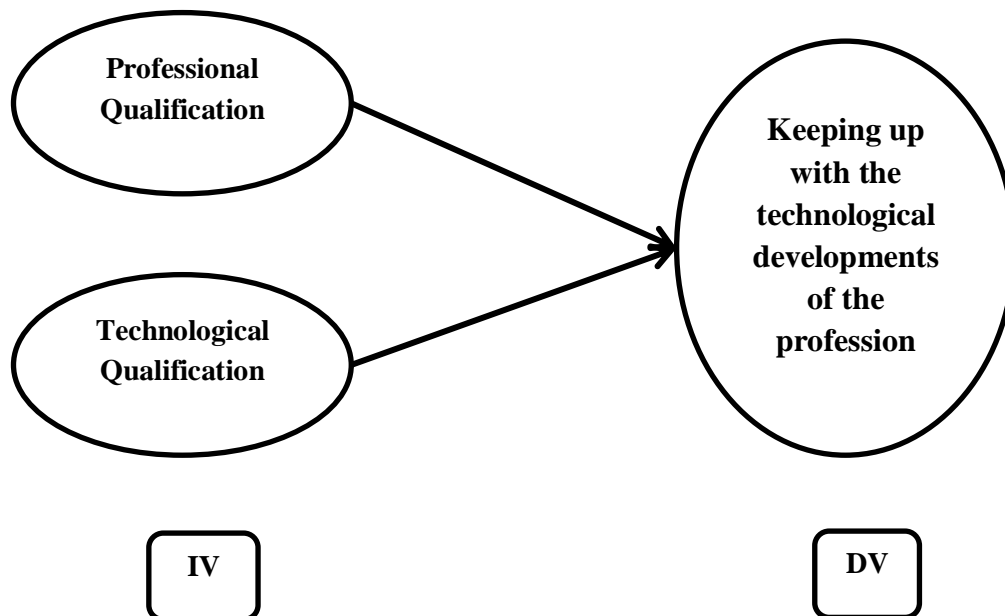
Al-Maresh, (2007), entitled: "The role of scientific and practical qualification of legal accountants to develop the performance of the accounting and auditing profession." This study aimed to analyze the role of scientific and practical qualification of legal accountants in the development of the performance of the accounting and auditing profession in the Republic of Yemen, and the results of this study that the University is the first responsible for education in the field of accounting and auditing and recommended that the university should prepare plans for the preparation of accounting and auditing. And the basic information and in line with the developments in the different branches of knowledge, and that professional institutions and organizations to develop the performance of the profession of accounting and auditing human element profession to be able to perform its role in achieving economic development.

Di Giorgio et. (2010), entitled "Knowledge Management and accountant education". This study aimed at clarifying the role of knowledge management in the education and qualification of the accountant. The study was based on the philosophy that educational development must be rooted in the teachers so that they can transform their students into competent people and most importantly be beneficial to their society and the business environment. As for the age of knowledge, accountants will develop their competence and abilities, which will enable them to think and find new solutions to old and new problems with freedom and independence, and to share their experiences, which will benefit them and society. The study found that the IFAC guidelines provided us with an up-to-date list of concepts on how to create or create knowledge "or the role of schools, institutes and organizations in providing the accountant with knowledge." Knowledge-based on human principles will make a difference and be a better reference.

What distinguishes the current study from previous studies: There is no doubt that the interest in the qualification of the accountant professionally and the development of his skills in the field of information technology in the organizations has received a wide interest in all countries of the world, because of the reflection on the business environment and improve performance and services, and came a lot of studies that confirmed and took care of this The importance of the accountant to be professionally and technologically prepared to perform his work in the best way, including those studies presented earlier, where all agreed on a positive relationship between the professional and technological qualification of the accountant and the improvement of the level of performance, services and competitiveness The agreement between the current study and the previous studies has taken the scientific method used in the applied side. The present study has benefited from the previous study in building the theoretical side as well as formulating the problem and hypotheses of the study.

- a) The present study focused on the reality of vocational and technological qualification of accountants, and not on the role played by vocational and technological qualification in improving productivity and performance as in previous studies.
- b) The current study environment is different from the previous study environments.

III. RESEARCH MODEL



IV. RESEARCH METHODOLOGY

In order to achieve the objectives of the study, the descriptive approach was adopted to construct the theoretical framework for research by conducting a desk survey and using the internet to view the Arabic and foreign references related to the subject of this study. The descriptive approach was used to achieve the objectives of the field study and to test the validity of the hypotheses, data by survey forms and use of appropriate statistical methods for analysis. Accordingly, the study community consists of all the accountants working in the main departments of the Libyan commercial banks whose main management is in Benghazi city.

Size of Community and Sample of Study

Table (1) Distribution of the Community of the Study by Number of Directors and Employees in the Control Departments

The Bank	Number	Questionnaires Distributed
Wahda Bank	25	25
Jumhouria Bank	15	15
Bank of Commerce & Development	20	0
Total	60	40

A total of 53 questionnaires were distributed to a random sample of respondents. The number of questionnaires retrieved was 33, as the bank of commerce and development refrained from filling out the questionnaires and it was excluded due to its lack of validity for analysis. Therefore, the percentage of responses attributed to the size of the community was approximately 83%.

Data collection tool

The questionnaire was divided into two parts: The first part of the demographic information for the participants in the study was allocated in terms of age, gender, scientific level, scientific specialization, nature of work and years of practical experience. While the second part was devoted to the collection of the required data,

to test the special hypotheses the reality of the professional and technological qualification of accountants in Libyan banks under the revolution of technology and information.

The questions developed were tailored to the Fifth Likert Scale, which was used in studies similar to the subject of the study; the aim of this measure is to determine the direction of the opinions of the individuals to be measured. In addition, this measure needs reflection from the participant in depth before answering any question, because its answer is graded accurately. The degree of approval for the various factors was categorized as strongly agree (five degrees) to strongly disagree (1 degree), so that participants could reflect their views as shown in the following table.

Table (2) a sample of the level of responses to the questionnaire

Strongly Agree	5
Agree	4
Neutral	3
Disagree	2
Strongly Disagree	1

Cronbach's alpha Test

Using the Statistical Package for the Social Sciences (SPSS), the stability coefficient was applied to measure the internal consistency coefficient of the sample scale by the Cronbach's alpha Test. The result showed the value of the Cronbach's alpha coefficient for all measurement dimensions used in this study is 85.1%. The minimum acceptable for the alpha parameter statistically, which means the availability of internal stability in the measurement method.

Table (3) illustrates Cronbach's alpha test

	Number	Cronbach's alpha	The result
Alpha coefficient for all questionnaire terms (except for respondents' questions)	24	85.1%	Statistically

Statistical Analysis and Study Results

To achieve the objectives of this paper and analyse the data collected, many statistical methods were used, using the Statistical Package for the Social Sciences (SPSS). The following are the statistical methods used in data analysis:

- Descriptive analysis of the standard mean and the relative weight of the different questionnaire items.
- One sample (t test) for one sample of the difference between the sample and the neutral average (3) for the different resolution items and the relative weight estimation to measure the degree of positive or negative response to the questionnaires in the categories of respondents as follows:
 - The paragraph is positive in the sense that the respondents agree with their content if the calculated T value is greater than the T value of T-table, which is equal to (2.02), the level is less than (0.05) and the relative weight is greater than 60%.
 - The paragraph is negative in the sense that the respondents does not agree with its content if the calculated T value is less than the T value of T-table (2.02), the level is less than 0.05 and the relative weight is less than 60%.
 - The opinions of the sample in the paragraph are neutral if they are not significant, any moral level is greater than (0.05) and the relative weight is close to 60%.

Table (4) the personal data of the research sample

	variable	No	Percentage
Scientific level	Ph.D	1	3%
	M.A.	6	18%
	BA	18	55%
	diploma	8	24%
Function	Manager	5	15%
	Deputy Director	4	12%
	Head of the Department	7	21%
	Employee	17	52%
Age	Less than 25 years	3	9.09%
	From 25 to 35 years	8	24.24%

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Practical experience	From 36 to 45 years old	9	27.27%
	More than 45 years	13	39.39%
	Less than 5 years	3	9.09%
	From 5 to 10 years	3	9.09%
	From 11 years to 15 years	8	24.24%
	More than 15 years	19	57.5%
Total			100%

Table (4) shows that 55% of the participants in the study have a bachelor's degree or equivalent, followed by 24% representing the average diploma campaign and its equivalent, and 19% of the holders of higher qualifications (PhD, MA). These percentages give an indication of the participants' understanding of the study to answer the questionnaire.

The table also shows that 52% of the participants are employees, followed by 21% of the heads of departments, while the lowest percentage of managers and their deputies has increased by 15% and 12% respectively. As the diversity of age and function help this study to take many views on the subject of the study, and given the table found that about 58% of their experience ranges from more than 15 years, 24% experience more than 11 years, and this indicates that most The responses were of the most experienced, and this increases the level of confidence in the answers of the participants in the study.

Analysis of Hypotheses

First: The results of the first hypothesis test related to: The accountants in the Libyan commercial banks have professional qualifications that enable them to keep up of modern technological developments in the profession.

Table (5) first hypothesis test

Items	Mean	Standard Deviation	Relative Weight	T Calculated	P Value
Professional qualification	3.6970	1.15879	74%	3.455	.002
Familiarity of the ethics and behavior of the profession	3.7879	1.11124	76%	4.073	.000
Familiarity with all principles and accounting assumptions	3.5758	.96922	72%	3.413	.002
Ability and Efficiency that enable him to perform his work as an accountant	3.4848	1.22783	70%	2.268	.030
Familiarity with the accounting programs in force	3.6970	1.18545	74%	3.377	.002
Familiarity with the professional developments issued by the international institutions, organizations and bodies	3.6061	1.05887	72%	3.288	.002
Total	3.6414	.61819	73%	5.960	.000

It is noted through the table: Positive presence among the members of the study sample in paragraphs, where the relative weight ranged between (70% to 76%), which is higher than the relative neutral weight 60%. In general, the analysis shows that at the level of all paragraphs, the mean is 3.6414 and the relative weight is 73%. Greater than the relative neutral weight 60% and the standard deviation value of all paragraphs were (.61819). It is less than (1) correct one, which indicates that the answers of the paragraphs are not dispersed on their arithmetic mean, the calculated T value is (5.960), which is greater than the tabular value of 1.691, that the arithmetic mean is greater than (3), and that the value of (P=0.000) less than moral level (0.05) This refers to acceptance the first hypothesis, namely, that The accountants in the Libyan commercial banks have professional qualifications that enable them to keep up of modern technological developments in the profession.

Second: The results of the second hypothesis test related to: The accountants in the Libyan commercial banks have the technological qualification that enables them to keep up with the latest technological developments in the profession.

Table (6) second hypothesis test

Items	Mean	Standard Deviation	Relative Weight	T Calculated	P Value
Ability to use IT systems and tools and employ them to solve business problems	3.8788	.85723	76%	5.889	.000
Received periodic training courses in the field of computer and information technology	3.7879	1.08275	76%	4.180	.000
Sufficient knowledge of accounting programs in the field of banking	3.7273	1.09752	75%	3.807	.001
The Bank has advanced accounting programs	3.7273	1.00849	75%	4.143	.000
Total	3.7803	.71741	75.5%	6.248	.000

The following table shows the presence of positive among the study sample in paragraphs, where the relative weight ranged between (75% and 76%), which is higher than the relative neutral weight 60% and positive T values. And the significance of the significance level (0.05) confirming the positive of these paragraphs, and this refers to the approval of the sample of the study members on the previous paragraphs. In general, the analysis shows that at the level of all paragraphs, the arithmetic mean has (3.7803) and the relative weight 75.5% which is greater than the neutral relative weight 60% and the standard deviation value of all paragraphs was (.71741) It is less than (1) the correct one, which indicates Paragraph answers are not scattered on their arithmetic mean, the calculated T value is (6.248) which is greater than the tabular value of 1.691 and that the arithmetic mean is greater than (3), and that the value (P=0.000) is less than the level of significance (0.05). And accepts the second hypothesis. The accountants in the Libyan commercial banks have the technological qualification that enables them to keep up with the latest technological developments in the profession.

Third: the results of the third hypothesis test related to: There is a relationship of statistical significance at the level of significance 0.05 between the professional qualification and technological qualification of accountants in Libyan banks so that they can keep up with the latest technological developments in the profession.

Table (7) third hypothesis test

Items	Mean	Standard Deviation	Relative Weight	T Calculated	P Value
The Bank has an accounting information system capable of adapting rapidly to the modern banking environment	3.4242	1.22552	68%	1.989	.055
The Bank uses electronic and digital technologies to store, process, retrieve and deliver data to decision makers in a timely manner	3.8182	1.01411	76%	4.635	.000
The bank has new communication channels through the telecommunications network both at the sub-systems level in the bank (national or global)	3.7576	1.22552	75%	3.551	.001
The Bank uses computers to perform managerial and technical tasks	4.1515	.83371	83%	7.934	.000
The bank provides personal computers to employees	3.5152	1.37207	70%	2.157	.039
The Bank is keen to have management and technical skills qualified to deal with IT technologies	3.6970	1.15879	74%	3.455	.002
Bank technology information is used. To facilitate the exchange of information between different departments	3.6970	.98377	74%	4.070	.000
The bank uses modern communication systems such as the Internet, social media and others	3.5758	1.45839	72%	2.268	.030
The Bank is constantly supervision the latest technological systems to keep abreast of technological developments	4.1818	.80834	84%	8.399	.000
The availability of IT proficiency in accounting is	4.0303	.98377	81%	6.016	.000

essential for employment					
The accountant is able to use IT systems and tools to solve accounting problems	4.1515	.71244	83%	9.285	.000
The Bank has accountants in the field of computer and information technology	4.0303	.95147	81%	6.220	.000
The use of the bank's computer in the accounting business has many advantages in accounting field	4.1818	.68258	84%	9.946	.000
The Bank has the developed accounting programs in line with modern technology	3.9697	1.07485	79%	5.183	.000
Total	3.8701	.62307	77%	8.022	.000

It is noticed through the third table that there is positive among the study sample in all paragraphs 1 to 14 where the relative weight ranged between (68% and 84%), which is higher than the relative neutral weight 60% and the values of T positive and significant at the level of significance. In general, the analysis shows that at the level of all paragraphs, the arithmetic mean has (3.8701) and the relative weight 77%, which is greater than the neutral relative weight 60%. The standard deviation of all paragraphs is (.62307) It is less than (1) the correct one, which indicates Paragraph answers are not scattered on their arithmetic mean. The calculated value of T is equal to (8.022), which is greater than the value of T tabular which is 1.691, that the mean is greater than (3), and that the value ($P=0.000$) is less than the level of significance (0.05). This refers to acceptance the third hypothesis: There is a relationship of statistical significance at the level of significance 0.05 between the professional qualification and technological qualification of accountants in Libyan banks so that they can keep up with the latest technological developments in the profession.

This result is consistent with what was stated in the accounting literature and with the evidence of the studies on the subject of the study, some of which were mentioned in the previous studies. Professional qualification can only be completed by technological qualification so that the accountant can keep up with the renewed and accelerated market demands as a result of the huge technological developments that the world is witnessing. And this can only be achieved through synchronization between a valid professional qualification based on theoretical aspects consistent with modern scientific methods, and a practical training qualification based on what will happen to the profession technology.

V. CONCLUSIONS

The paper indicates that most of the participants in the study have high qualifications between bachelor and master with a percentage of scientific degree of 55% and 18%, respectively, also it found that the largest of participants are employees, and that most of them have years of experience and a long period of 15 years. Moreover, accountants in the Libyan banks have professional qualification and technological qualification so that they can keep up with the latest technological developments in the profession. There is also a relationship between the vocational qualification and the technological qualification of accountants in Libyan banks, so that they can keep up with the latest technological developments in the profession.

On the other side, it is necessary to attention to higher education, whether in universities or higher institutes, starting with the conditions of admission and updating the curricula in accordance with the requirements of global education, and the development of methods of education that attract students. It is also necessary to cooperate with regional and international organizations and bodies in the development of the educational process and curricula, in accordance with international standards, and activate the quality offices in the faculties and departments of the university to follow the course of the educational process as planned. Furthermore, confirmation on the continuous training and education of the student throughout postgraduate studies, and setting conditions for employment in banks, requiring the applicant to know the accounting knowledge based on training, technological, information training, and setting high features for the accountant who possesses the high abilities based on the correct knowledge and continuous training on everything that is new In his field of work.

Moreover, work on setting up training courses for technical accounting education, introducing new technologies in the field of accounting and information management. Also, developing continuous education plans in cooperation with professional institutions and organizations to develop training programs and short-term professional and technological diploma programs throughout the year to ensure continuous learning. Additionally, establishment of scientific conferences and seminar that confirm the importance of linking professional education with technological education.

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****Corresponding Author: dr.abdulkafie71@gmail.com
Faculty of Economics, Sirte University, Sirte, Libya.***