

Original Research

The Obstacles of Using Qualitative Approach in Accounting Research: Perceptions of Accounting Departments' Faculty Members of Libyan Universities

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Received 15 August 2023 Revised 15 September 2023 Accepted 16 October 2023

Abstract

Although the qualitative approach has been recognized as an effective approach to link accounting research with accounting practices and accounting education, the accounting research is still dominated by the quantitative approach. The unpopularity of the qualitative approach in accounting research is attributed to several obstacles related to individuals, management, and the nature of the qualitative approach. Therefore, the primary objective of this study is to investigate the obstacles of the use of the qualitative approach in accounting research that come from accounting faculty members, management of universities, and the nature of qualitative research. In order to achieve the objectives of the study, the analytical descriptive approach was used based on a questionnaire which was distributed to 60 accounting faculty members at different academic ranks at Libyan universities. The data was analyzed by descriptive statistics and One Sample T Test and one sample Wilcoxon Singed Rank Test. The results of the study showed that the three selected obstacles of using the qualitative approach in accounting research are facing accounting faculty members at Libyan universities and they are statistically significant. The main obstacle is the management of Libyan universities, followed by the accounting faculty members, and finally the obstacles related to the nature of the qualitative approach.

Keywords: Accounting Research, Libyan Universities, Obstacles of Qualitative Research.

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Introduction

The scientific research has been considered as an important tool which is used to ensure nations' progress and prosperity (Hatamleh, 2016). The main goal of scientific research is to find a solution to any particular problem, to obtain accurate and new knowledge and information through testing and building theories, also to develop new products and methods through introduction of general principles of new knowledge or ideas (Aedh and Elfaki, 2019). Therefore, many countries have recognized the importance of scientific research and as a result set programs to finance scientific research, possess skilled human resources and open research centers, universities, and other higher education institutions (Elshikhi and Elshikhi, 2020).

Generally, in social science research and particularly accounting research two research methodologies are used which are quantitative research and qualitative research (Parker, 2012). Accounting research plays an important role in evaluating the relevance of the current accounting practices in relation to measurement, communication, and disclosure with accounting goals, thus developing new accounting practices which fulfill the changing demands of economical, commercial, technological, and social factors (Zagoub and Alnakkat, 2018). However, many researchers accused accounting research of not being able to improve accounting practices and the main reason is that most accounting research are based on quantitative research methods (Basri, 2014; Damayan, 2013; Handayati and Alhaleh, 2021; Inanga and Schneider, 2005; Mohamed and Metwally, 2019; Wahyudi, 1999).

The dominance of quantitative research in accounting and management research has been criticized by many scholars in the literature in terms of linking accounting research, accounting education, and accounting practices (Damayant, 2013). The mainstream accounting research methodology or the hypothetico-deductive approach which is the foundation of quantitative research assumes that human beings are passive objects and has no power to create social realities and consequently accounting is considered as an objective information separated from its social environment. This belief of mainstream accounting research has limited the development of accounting practices and accounting research. Therefore, separated them from each other where the goal is to make linkage between accounting research and accounting practice (Wahyudi, 1999). Based on the mainstream accounting research there is an assumption that social science is not different from natural science and it can be studied in the same way as physical object (Basri, 2014). The mainstream accounting research tools are incapable of capturing the core business activities and making in depth analysis of accounting practices in different context (Mohamed and Metwally, 2019). Therefore, for many scholars it is clear that quantitative research is not the ideal research methodology can be used to uncover accounting practices, instead they believe that qualitative research methodology is better choice to improve accounting practices.

For instance, (Handayati and Alhaleh, 2021) argued that qualitative research is better than quantitative research to study accounting issues for the reason that, qualitative research allows for a direct contact with accountants to first obtain the right information, second to obtain ideas that explain, and analyze the problem and the questions of the

research and build better knowledge of accounting. Qualitative research offers rich analysis of accounting and management practices in organizations (Basri, 2014). Qualitative research provides detailed in-depth insights of an accounting practice that is not found in the literature (Richardson, 2012). Qualitative research is research conducted in natural setting that exist in real life in order to explore and understand the phenomena, by exposing the questions of what happened, why it happened, and how it happened (Damayant, 2013). Qualitative research takes a holistic or complete approach to understand an accounting phenomena and helps to suggest a theory to explain the accounting phenomena being studied (Shareia, 2015). Therefore, it is obvious that there some scholars who are calling for considering qualitative research in accounting research. They do not assume that qualitative research is better or should replace quantitative research, they argue that there should be a balance between qualitative and qualitative research so they could complement each other to have better output of accounting research.

Due to the calls by many scholars to consider qualitative research in accounting research because of its importance in gaining in-depth understanding about accounting practices (Basri, 2014; Damayan, 2013; Handayati and Alhaleh, 2021; Inanga and Schneider, 2005; Mohamed and Metwally, 2019; Wahyudi, 1999), yet the output of qualitative research is still humble compared to quantitative research in the accounting literature. It must be acknowledged that quantitative method is still the most widely used approach in conducting any research in the field of accounting (Basri, 2014). Also, in the Libyan context (Zagoub and Alnakkat, 2018) conducted a study to determine the trends of accounting research and they analyzed the Libyan business journals from 1965 to 2018 and they found only 9 research papers in the accounting field which used qualitative research that signals lack of acceptance and unpopularity of qualitative research among accounting researchers in Libya.

It seems that there are many obstacles that face the use of qualitative research methodologies in accounting research. Most accounting researchers do not focus on what is becoming a problem in accounting practices, rather the focus is on academic career and reputation, which lies in the achievement of publications at leading journals which favor quantitative research methods (Damayant, 2013). Besides that, many business schools in the world are preoccupied with quantitative research methods in their higher education programs which results in graduates that only undertake accounting research using quantitative research methods (Gummesson, 2000). The majority faculty members of universities are also unacquainted with qualitative research methodologies and as a result they prefer quantitative research methods (Basri, 2014). Also, accounting researchers face many obstacles when conducting the field study (Shareia, 2015), that lead to researchers want to avoid such research methods. Therefore, it is clear that the use qualitative research in accounting research is facing many obstacles which are related to faculty members and researchers in terms of the required skills and stance, obstacles with respect to the management of universities in terms of supporting qualitative research, and there are obstacles which are relevant to the nature of qualitative research such as the obstacles of conducting a field study, complexity of qualitative research methods, and the acceptance of qualitative research methods by different stakeholders.

As a result of the importance of using qualitative research in accounting is clear in terms of solving practical accounting problems and because the use of qualitative research in accounting is limited and facing many obstacles, this study seeks to investigate the obstacles of using the qualitative approach in accounting research from the perspective of accounting faculty members of Libyan universities by achieving three objectives. The first objective is to investigate the obstacles which are related to faculty members of accounting departments of Libyan universities. Second, to investigate the obstacles of using the qualitative approach in accounting research which are with regards to the management of the university. Finally, to investigate the obstacles of using qualitative research in accounting research which relevant to the nature of qualitative research.

This study contributes to the accounting literature on the theoretical level and the practical level as well. On the theoretical level, the study extends previous accounting literature by exploring the obstacles of using qualitative research in accounting from the perspective of accounting faculty members, an issue which has received little attention in the accounting literature in general, and the Libyan accounting literature in particular. Also, the study highlights the importance of qualitative research in gaining in-depth understanding of accounting practices, which cannot be captured by quantitative research. Furthermore, the study indicates the real obstacles that accounting researchers face so that could pave the way for future research in accounting in other countries. However, on the practical level the results of the study inform policy maker of ministry of education and Libyan universities about the obstacles of using the qualitative approach in accounting research. In addition to that, the deans of economics faculties and heads of accounting departments could use the results of the study to overcome the obstacles of using the qualitative approach in accounting research in order to address the practical issues of accounting more effectively.

Literature Review

The issue of studying the obstacles of scientific research in general, and studying the obstacles of using the qualitative approach in particular has received considerable attention in social science literature in high developed countries and less developed countries. For instance, (Elshikhi and Elshikhi, 2020) conducted a study in Libya which aims to determine the obstacles of scientific research in Benghazi University from the perspective of faculty members of human sciences colleges. Data was collected using questionnaires which were distributed to 261 faculty members from different colleges. The findings revealed that there are several obstacles which have been found statistically significant which are obstacles related to the management of the university, obstacles with regard to faculty members, obstacles related to financing scientific research, and social obstacles.

(Anefro, 2022) attempted to identify the obstacles of scientific research in economic sciences in the Libyan context. The data was gathered using questionnaires which were distributed to the faculty members of the faculties of economics of Mistrata University and Almergab University, based on 76 responses. The findings of the study revealed that the most important obstacle is the lack of proper and accurate database, also the findings showed obstacles to scientific research related to the management of the university and colleges such as academic load which discourage faculty members to do research. Finally,

the lack of financing scientific research at Libyan universities found to be very important obstacle to scientific research.

(Aljazwi et al, 2021) explored the obstacles of scientific research the face faculty members of managerial and financial specializations in higher education institutions in Libya. The data was collected based on 122 questionnaires from faculty members of higher education institutions, the findings revealed that the major obstacles faced by faculty members in the Libyan context are academic obstacles, management obstacles, economic obstacles, data collection obstacles, and journal publication obstacles.

In addition, (Gomear, 2020) explored the extent of the availability of the Libyan accounting scientific research characteristics and considered three elements which are the research, the researcher and the research environment, based on 75 questionnaire gathered from accounting faculty members of three Libyan universities which are Tripoli University, Alzawia University, and Sebrata University, the results indicated that the availability of the characteristics of scientific research in the published Libyan accounting research, as well as the availability of the characteristics of scientific researchers in the Libyan accounting researcher. However, results illustrated the lack of suitable research environment characteristics in the Libyan accounting research environment.

(Altewel and Rashwan, 2019) investigated the challenges and the obstacles of sustainability of scientific research and ways to develop it in the accounting departments in the Palestinian universities. Using 40 questionnaires were distributed to accounting faculty members of Palestinian universities, the results showed that the major obstacles are the lack of incentives for rewarding the performance of Palestinian accounting faculty members for their research as well as the lack of covering the costs of scientific research performed by accounting faculty members in the Palestinian universities.

(Aedh and Elfaki, 2019) investigated the challenges that face scientific research based on a meta-analysis of 138 article published in top journals. The analysis showed that the major challenges that face scientific research include scarcity of resources and funding, lack of motivation, lack of training, guidance and supervision, organizational obstacles and difficulties when collecting data.

(Hatamleh, 2016) explored the obstacles of scientific research that face faculty members of University of Jadara, 100 questionnaires were distributed to faculty members and the study was conducted. The findings revealed that the field of financial and administrative obstacles were the most important field, followed by the obstacles of fields of scientific research skills, then the obstacles related to the field of research arbitration, after that is the obstacles of publication of the research.

In addition to this stream of research which investigated the obstacles of scientific research in general, there is a stream of research which explored the obstacles of qualitative research in different disciplines of social sciences including accounting. For example, (Al-Zayde, 2019) investigated the obstacles of using the qualitative approach connected with educational management and leadership research from the perspective of faculty members of Saudi universities. The study used 101 questionnaires obtained from faculty members and nine semi-structured interviews. The findings revealed that, the

most important obstacles included are lack of training programs of qualitative research and lack of emphasis on the qualitative approach in higher education programs, compared to the quantitative approach. The obstacles also included resistance to change by some faculty members, lack of translated books about qualitative research methods, and lack of consciousness of the importance of qualitative research in education. The results of the study also showed significant differences between means of scores obtained by faculty members according to gender and in favor of the male group. However, there were no significant differences between means of scores obtained by faculty members of the sample according to academic degree or university.

(Al-Mousa, 2019) investigated the obstacles that limit the use of the qualitative approach in the fundamentals of education research in the Saudi universities, based on 108 questionnaire distributed to faculty members of education. The results showed that the quantitative research gains prevalence more than the qualitative research in relation to the scientific theses in the fundamentals of education research in the Saudi universities; moreover, there were few studies adopted the qualitative research, the post graduate students showed sever weakness concerning the qualitative research due to the preparation courses offered to the postgraduate students specialized in the fundamentals of education in the Saudi universities. The lack of qualitative research culture, the scarcity of experts specialized in qualitative research in Saudi universities and the usage of quantitative research more than the qualitative one are important obstacles. Furthermore, the university faculty members are less satisfied regarding the prominence of the qualitative research, the training weakness of postgraduate students on qualitative research in the theoretical and practical dimensions and the fear of the postgraduate students regarding the difficulty of the qualitative research and the length of implementation time.

(Al-Qahtani, 2020) investigated the most important obstacles to the use of qualitative research methods that face faculty members and researchers at the College of Education of King Saud University, based on 130 questionnaires, which was distributed to faculty members at the rank of professor, associate professor, and assistant professor from the Education College. The results showed that the most important obstacles are psychological, training, skill, and field, and they showed statistically significant differences in the response of the sample in favor of males and those with a lower academic rank.

Additionally, (Mohammed, 2020) explored the obstacles of using the qualitative approach from the perspective of education faculty members of Egyptian universities, based on 21 interview with faculty members from the educational. The results revealed that there are several obstacles which are insufficient preparation and training of graduate students to be able to conduct qualitative research, graduate students' reluctance to qualitative research because they prefer to repeat the same curricula that they were trained on, the lack of interest by the management to conduct scientific conferences and seminars on qualitative research, the inability to prepare good researchers who can use qualitative research tools effectively, the dominance of the quantitative approach in the literature and higher education programs.

In the accounting literature, there are few studies which discuss the obstacles of using qualitative research methods in accounting research. For instance, (Handayati and Alhaleh, 2021) conducted a study to determine the challenges of using qualitative research in accounting based on review of the literature. The researchers found several obstacles that could limit the use of qualitative research in accounting research most obstacles are related to the implementation of the study. The main obstacle of qualitative research is the difficulty of researchers' accessibility to the organizational lingual, cultural, and social norms. This is very important in the case study research in which researchers face challenges to gain organizational access such as the difficulty of getting acceptance to observe formal meetings, access to organizational documents, and distributing questionnaires which are important for triangulation and validity issues. Another obstacle is the differences in cultural and language aspects which could result in misunderstanding of meaning between researchers and participants which could affect the validity of the study. There are obstacles to accounting research which are related to interviews and the major obstacles are getting acceptance to make interviews and recording the interviews which is important for transcribing and analyzing the interviews. Some obstacles are related to ethical qualitative research issues and it could happen if participants provide misleading or vague information regarding accounting practices, which result in weak qualitative research output. In addition, the lack of experience, skills, foundation, and knowledge of qualitative research methodology could limit the original knowledge formation and understanding of accounting phenomenon. Another obstacle is the difficulty of deciding on the proper qualitative research methodology which suits the accounting topic under research and answers the research question of the study. Another obstacle is the possibility of data manipulation in the data collection and data analysis stages in line with the personal interests of the researcher which result in bias. Also, the issues of reliability and validity in qualitative research are considered important obstacles. Finally, qualitative research demands a lot of time and effort to be completed.

(Shareia, 2015) elaborated the challenges and prospects of qualitative case study research in accounting in the Libyan context. Based on review of the literature and the researcher own experience the study was conducted. The findings revealed that there are several challenges that could face accounting qualitative researchers in conducting case studies in Libya which are accessibility to organizations, conducting and recording interviews, accessing documents and observing official meetings, language and cultural challenges, the use of consent forms, issues affecting access to companies, respondent issues, and data analysis.

The literature review has indicated that these studies can be categorized into three categories. The first line of research has explored the obstacles of scientific research in different disciplines including accounting and these studies have focus on individuals' obstacles of faculty members such as skills and knowledge, obstacles related to the management of educational institutions, financial obstacles, and social obstacles and other obstacles (Aedh and Elfaki, 2019; Aljazwi et al, 2021; Altelwel and Rashwan, 2019; Anefro, 2022; Elshikhi and Elshikhi, 2020; Gomear, 2020; Hatamleh, 2016). The second line of research focused on the obstacles of qualitative research in different social science disciplines such as education and leadership and these studies have focus on individual obstacles of faculty members, obstacles related to the management of educational institutions, financial obstacles, obstacles related to the nature of qualitative research (Al-

Mousa, 2019; Al-Qahtani, 2020; Al-Zayde, 2019; Mohammed, 2020). While, accounting research focused on field obstacles which could limit the use of qualitative research methodologies in accounting studies (Handayati and Alhaleh, 2021; Shareia, 2015).

It is clear that the obstacles issue with using the qualitative approach in accounting research has not been explored as in other disciplines in other social science, therefore this study goes beyond field obstacles as considered in the accounting literature to consider other obstacles such as the obstacles which are investigated in social science and the obstacles of scientific research such as obstacles related to the management of educational institutions, financial obstacles, obstacles related to the nature of qualitative research including field obstacles. The current study conceptualizes the obstacles of using the qualitative approach in accounting research based three broad dimensions which are obstacles related to accounting faculty members such as skills and attitudes, obstacles related to the management of the university such as administrative and financial obstacles, and obstacles related to the nature of qualitative research such as field obstacles and the challenging aspects of qualitative research. Accordingly, the following three null testable hypotheses are suggested:

H₁: There are no obstacles of using the qualitative research related to accounting faculty members

H₂: There are no obstacles of using the qualitative research related to the management of the university

H₃: There are no obstacles of using the qualitative research related to the nature of qualitative research

Research Procedures

The section discusses the research methodology and the procedures which have been taken throughout the research process.

The Research Design and Strategy

In order to identify the obstacles of using qualitative approach in accounting research from the point of view of the accounting lecturers of Libyan universities the analytical descriptive approach was adopted, based on survey design and quantitative research methods.

Population and Sample of the Study

The population of this study are the faculty members of the accounting departments of the Libyan public universities which totaled almost 25 public universities. Communication was made by the researcher to the accounting departments of the Libyan public universities and an electronic questionnaire using Google Forms was sent to get responses from the accounting lecturers of the Libyan universities. This have resulted in 61 questionnaires from accounting lecturers from 9 universities across Libya. Therefore, it could be said that the responses of 9 universities could be representative of accounting departments of Libyan public universities.

The Questionnaire of the Study

As mentioned earlier, the study adopts the analytical descriptive approach based on survey design. Therefore, based on the literature review the researcher designed a questionnaire in order to collect the data regarding to the obstacles of using the qualitative approach in accounting research from the Libyan public universities accounting faculty members. The questionnaire was designed in Arabic language to collect the data, and in the analysis stage was translated into English language. The questionnaire was divided into two main parts. The first part was dedicated to collect data regarding the personal information about the respondent namely, (academic qualification, years of experience, academic degree, and university name). The second part of the questionnaire collects data for the main issue of the study which is the obstacles of using the qualitative approach in accounting research from the perspective of accounting lecturers of Libyan universities based on 38 items, that were adopted from previous studies in particular (Al-Mousa, 2019; Al-Qahtani, 2020; Al-Zayde, 2019; Handayati and Alhaleh, 2021; Mohammed, 2020; Shareia, 2015). The second part of the questionnaire was divided into three dimensions as follows:

- a) The first dimension collects data related to the obstacles, of using qualitative research in accounting research, which are related to the faculty members of accounting departments of Libyan universities and is consists of 13 items.
- b) The second dimension collects data related to the obstacles, of using qualitative research in accounting research, which are related to the management of the university and is consists of 10 items.
- c) The third dimension collects data related to the obstacles, of using qualitative research, which are related to the nature of qualitative research and is consists of 15 items.

The answers on the items of the questionnaire were measured based on five-point likert scale: 1 disagree, 2 disagree, 3 neutral, 4 agree, and 5 strongly agree. indicated in table (1) as follows:

Table 1. Five-point likert scale degrees

Likert-scale	1	2	3	4	5
Likert-scale description	Strongly disagree	Disagree	Neutral	Agree	Strongly agree

The Exploratory Study of the Questionnaire

This section discusses the procedures which have been taken to ensure the reliability and validity of the questionnaire. The exploratory study is consisting of the pre-testing, and the pilot study which tested the reliability and construct validity of the instrument.

Pre-Testing

A pre-testing of the first draft of the questionnaire was conducted with 3 accounting faculty members from Benghazi University. Discussions were subsequently held with

each of them. A revised draft of the questionnaire was prepared in the light of their suggestions and comments. The final draft of the questionnaire was used for pilot testing in order to evaluate the reliability and construct validity of the instrument.

Reliability of the Questionnaire

In order to test the reliability of the questionnaire, Cronbach's alpha was used as a measure of inter-item reliability estimate. Table (2) indicates the results of Cronbach's alpha reliability test.

Table 2. Reliability Test Results

No	Dimension	Items	Alpha
1	Obstacles of using qualitative approach in accounting research, related to faculty members	13	.914
2	Obstacles of using qualitative approach in accounting research, related to the Management of the university	10	.903
3	Obstacles of using qualitative approach in accounting research, related to the nature of qualitative research	15	.926

The results in Table (2) indicates the Cronbach alpha coefficients for all dimension ranged from .903 to .926, which show a high degree construct reliability. Therefore, it is concluded that the questionnaire is highly and suitable to conduct the study.

Construct Validity of the Questionnaire

Construct validity was computed using Pearson Correlation for each aggregated dimension and the questionnaire as a whole. Table (3) indicates that all Pearson Correlation Coefficients for all dimensions are highly and significantly correlated with the questionnaire as a whole at 0.01 level.

Table 3. Pearson Correlation Coefficients between the Aggregated Dimensions and the Questionnaire as a Whole

No	Aggregated Dimension	Correlation Coefficient	P-Value
1	Obstacles of using qualitative approach in accounting research, related to faculty members	.833	0.000
2	Obstacles of using qualitative approach in accounting research, related to the Management of the university	.855	0.000
3	Obstacles of using qualitative approach in accounting research, related to the nature of qualitative research	.830	0.000

Therefore, it can be concluded that the questionnaire measures what is designed for and the validity of the constructs are acceptable. Accordingly, the researcher has confirmed the reliability and validity of the questionnaire are acceptable and decided to continue data analysis and hypothesis testing.

Research Findings

This section discusses and presents the procedures and statistical test, which used for data analysis and hypothesis testing based on the data gathered from the questionnaire. The data analysis was conducted using (SPSS) in order to derive the results of the study and test its hypotheses.

Descriptive Statistics Results

Descriptive statistics analysis was used to analyze the personal information for the respondents based on frequencies and ratios, and to analyze the items of the dimensions as well as the aggregated dimensions of the study based the mean, standard deviation, relative importance, and rank of the items.

Descriptive Statistics of Personal Information of the Respondents

Table (4) shows the descriptive statistics for 61 respondents to the study based on personal information, which are (academic qualification, years of experience, academic degree, and university name) using frequencies and percentages.

Table 4. Personal Information of the Respondents

Particulars	Category	Frequencies	Percentage %
Academic Qualification	Mater of Accounting	31	50.8
	PhD OF Accounting	30	49.2
Total		61	100%
Years of Experience	5 -10 years	10	16.4
	10 – 15 years	26	42.6
	15 – 25 years	18	29.5
	More than 25 years	7	11.5
Total		61	100%
Academic Degree	Assistant lecturer	12	19.7
	Lecturer	19	31.1
	Assistant professor	16	26.2
	Associated professor	9	14.8
	Professor	5	8.2
Total		61	100%
University Name	Benghazi University	23	37.7
	Omar Almortar University	9	14.8
	Ajdabya University	6	9.8
	Tripoli University	10	16.4
	Almergab University	1	1.6
	Sebha University	4	6.6
	Alzawia University	5	8.2
	Alsedra Gulf University	1	1.6
	Toburk University	2	3.2
Total		61	100%

Table (4) indicates the academic qualification is fairly distributed among the sample, where 50.8% of the respondents hold masters of accounting and 49.2% hold PhD of accounting. Also, 16.4% of the respondents have experience from 5 to 10 years, 42.6% have experience from 10 to 15 years, 29.5% have working experience from 15 to 25 years, and 11.5% have experience for more than 25 years. Regarding the academic rank of the respondents, the results showed that 19.7% of the respondents are assistant lecturers, 31.1% are lecturers, 26.2% are assistant professors, while 14.8% are associated professors, and 8.2% are full professors. Finally, respondents from Benghazi University represented 37.7%, 14.8% were from Omar Almoktar University, 9.8% were from Ajdabya University, 16.4% were from Tripoli University, 1.6% was from Almergab University, 6.6% were from Sebha University, 8.2% were from Alzawia University, 1.6% was from Alsedra Gulf University, and 3.2% were from Toburk University.

Descriptive Statistics for the Dimensions of the Study

This section discusses and presents the descriptive statistics for the items of the three main dimensions as well as their aggregated dimensions. Considering that 3 is the average mean response for each obstacle included in the dimensions of the study, items scored above average assumed to be important obstacles. Table (5) presents descriptive statistics of items of the first dimension and the aggregated dimensions which represents the obstacles of using qualitative approach in accounting research, related to faculty members of accounting departments of Libyan universities from the perspective of accounting faculty members.

Table 5. Obstacles of Using Qualitative Approach in Accounting Research, Related to Faculty Members of Accounting Departments of Libyan Universities

No	Item	Mean	Std. Deviation	Relative Importance	Item rank
1	Unconvinced with qualitative research significance	2.77	1.23	55.4%	13
2	Not encouraging students to use qualitative approach	3.45	1.05	69%	6
3	Unwillingness to deviate from accounting mainstream research	3.32	1.17	66.4%	8
4	Change resistant to depart from quantitative research	3.37	1.09	67.4%	7
5	Weakness in qualitative research skills of faculty members	3.52	1.10	70.4%	2
6	Unconvinced that qualitative research can generate robust scientific results	3.16	1.08	63.2%	11
7	Conviction of qualitative research is not suitable for academic promotion	3.03	1.16	60.6%	12
8	Lack of training on qualitative research methods	3.54	1.05	70.8%	1
9	Inability to analyze qualitative data	3.49	1.01	69.8%	3

No	Item	Mean	Std. Deviation	Relative Importance	Item rank
10	Inability to determine the appropriate qualitative research tools to answer research questions	3.45	0.97	69%	5
11	Inability to use inductive approach	3.47	1.02	69.4%	4
12	Fear of being bias in data collection and analysis	3.16	1.03	63.2%	10
13	Fear of not building trust with participants	3.27	0.98	65.4%	9
	Aggregated dimension	3.31	0.75	66.2%	-

As shown in Table (5) most of the obstacles under this dimension scored about average except for the first item scored under the average. The results suggest that most of these obstacles perceived as important obstacles to the use qualitative approach in accounting research which are related to accounting faculty members. The results in Table (5) indicated that the most important obstacle under this dimension is the item number 8 which is the lack of training on qualitative research methods, for accounting faculties, has a mean of 3.54 and a standard deviation of 1.05 and the relative important of this item is 70.8% and ranked as the first important obstacle. Followed by the 5th item which is weaknesses in the qualitative research skills of accounting faculty members and has a mean of 3.52 and a standard deviation 1.10 and relative importance of 70.4% and ranked as the second most important obstacle. The third most important obstacle is the item number 9 which is the inability of accounting faculty members to analyze qualitative data has a mean of 3.49 and a standard deviation of 0.97 and relative importance of 69.8%. Followed by the item number 11 which is the inability to use the inductive approach has a mean 3.47 and a standard deviation of 1.02 and relative important of 69.4% and ranked as the 4th most important obstacle under this dimension. The 5th most important obstacle is stated in the item number 10 which is the inability to determine the appropriate qualitative research tools to answer research questions has a mean of 3.45 and a standard deviation of 0.97 and relative importance of 69%. Followed by the item number 2 which is the is not encouraging students to use qualitative research methods has a mean of 3.45 and a standard deviation of 1.05 and relative importance 69% and ranked as the 6th most important obstacle under this dimension.

The 7th most important obstacle is item number 4 which is change resistant by accounting faculty members has a mean 3.37 and a standard deviation of 1.09 and relative importance of 67.8.4%. The 8th most important obstacle is item number 3 which is the unwillingness of accounting faculty members to deviate from accounting mainstream research methods which is quantitative research methods has mean of 3.32 and a standard deviation of 1.10 and relative importance of 66.4%. The 9th most important obstacle is item number 13 which is the fear of not building trust with participants has a mean of 3.27 and a standard deviation of 0.98 and relative importance of 65.4%. followed by the item number 12 which is the fear of being bias in data collection and analysis has a mean of 3.16 and a standard deviation of 1.03 and relative importance of 63.2% and ranked as the 10th most important obstacle under this dimension. The 11th most important obstacle is item number 6 which is accounting faculty members are unconvinced that the qualitative approach can generate robust scientific results has a mean of 3.16 and a

standard deviation of 1.08 and relative importance of 63.2%. Followed by the item number 7 which is the conviction of accounting faculty members that qualitative research is not suitable for academic promotion has a mean of 3.03 and a standard deviation of 1.16 and relative importance of 60.6% and ranked the 12th most important obstacle under this dimension. The least and last important obstacle is the first item which is accounting faculty members are not convinced with the importance of qualitative research has a mean of 2.77 and a standard deviation of 1.23 and relative importance of 55.4%.

Regarding the mean of the aggregated dimension is 3.31 and a standard deviation of 0.75 and relative importance of 66.2%, which suggests that there are obstacles of using the qualitative approach in accounting research which are related to accounting faculty members of Libyan universities. Table (6) presents descriptive statistics of items of the second dimension and the aggregated dimension which represents the obstacles of using qualitative approach in accounting research, related to the management of Libyan universities from the perspective of accounting faculty members.

Table 6. Obstacles of Using Qualitative Approach in Accounting Research, Related to the Management of Libyan Universities

No	Items	Mean	Std. Deviation	Relative Importance	Item rank
1	Lack of Arabic references about qualitative research	3.27	1.06	65.4%	8
2	Lack of translated references to Arabic about qualitative research	3.26	1.06	65.2%	9
3	Unavailability of qualitative data analysis software at the university	3.39	1.00	67.8%	7
4	Lack of focus in higher education programs on qualitative research compared to quantitative research	3.65	1.06	73%	3
5	Lack of training programs about qualitative research	3.72	1.03	74.4%	2
6	Lack of conferences and workshops about qualitative research	3.73	1.04	74.6%	1
7	Inadmissibility of qualitative research for academic promotion	3.22	1.05	64.4%	10
8	Lack of expertise specialized in qualitative research	3.50	0.94	70%	6
9	Lack of orientation by the university to appoint quantitative research expertise	3.62	0.93	72.4%	4
10	Lack of incentives to encourage the use of qualitative research	3.60	1.06	72%	5
	Aggregated dimension	3.50	0.75	70%	-

As shown in Table (6) all of the obstacles under this dimension scored about average. The results suggest that most of these obstacles perceived as important obstacles to the use qualitative approach in accounting research which are related to the management of

Libyan universities from the perspective of accounting faculty members. The results in Table (6) indicated that the most important obstacle under this dimension is the item number 6 which is the lack of conferences and workshops about qualitative research and has a mean of 3.73 and standard deviation of and relative important of 74.6%. The second important obstacle related to the management is item number 5 which is lack of training programs about qualitative research has a mean of 3.72 and standard deviation of 1.04 and relative importance of 74.4%. Followed by item number 4 which is the lack of focus in higher education programs on qualitative research compared to quantitative research which has a mean of 3.65 and standard deviation of 1.06 and relative importance of 73% and ranked as the 3rd most important obstacle under this dimension. The 4th most important obstacle is item number 9 which is lack of orientation by the university to appoint quantitative research expertise which has a mean of 3.62 and standard deviation of 0.93 and relative importance of 72.4%. Followed by the item number 10 which is the lack of incentives to encourage the use of qualitative research and has a mean of 3.60 and standard deviation of 1.06 and relative importance of 72% and ranked as the 5th most important obstacle under this dimension.

The 6th most important obstacle is item number 8 which is the lack of expertise specialized in qualitative research which has a mean of 3.50 and standard deviation of 0.94 and relative importance of 70%. The 7th most important obstacle is the item number 3 which is the unavailability of qualitative data analysis software at the university and has a mean of 3.39 and standard deviation of 1.00 and relative importance of 67.8%. The 8th most important obstacle under this dimension is item number 1 which is the lack of Arabic references about qualitative research and has a mean of 3.27 and standard deviation of 1.06 and relative importance of 65.4%. The 9th most important obstacle under this dimension is item number 2 which is the lack of translated references to Arabic about qualitative research and has a mean of 3.26 and standard deviation of 1.06 and relative importance of 65.2%. The last obstacle is item number 7 which is inadmissibility of qualitative research for academic promotion has a mean of 3.22 and standard deviation of 1.05 and relative important of 64.4%.

Regarding the mean of the aggregated dimension is 3.50 and a standard deviation of 0.75 and relative importance of 70%, which suggests that there are obstacles of using the qualitative approach in accounting research which are related to the management of Libyan universities. Table (7) presents descriptive statistics of items of the third dimension and the aggregated dimensions which represents the obstacles of using qualitative approach in accounting research, related to the nature of qualitative research from the perspective of accounting faculty members.

As shown in Table (7) most of the obstacles under this dimension scored about average except for the first and fifth items scored under the average. Generally, the results propose that there are obstacles perceived by accounting faculty members related to the nature of qualitative research. The most important item is the item number 7 which is the dominance of quantitative research in accounting literature which has a mean of 3.52 and standard deviation of 1.11 and relative importance of 70.4%. The second important obstacle related to the nature of qualitative research is item number 12 which is the difficulty in attending formal meetings of participants has a mean of 3.44 and standard deviation of 0.97 and relative importance of 68.8%. Followed by item number 11 which

is the difficulty in obtaining documents from participants which has a mean of 3.39 and standard deviation of 1.06 and relative importance of 67.8% and ranked as the 3rd most important obstacle under this dimension. The 4th most important obstacle is item number 9 which is the difficulty in getting accessibility to participants which has a mean of 3.37 and standard deviation of 1.01 and relative importance of 66.4%. Followed by the item number 10 which is the difficulty in making and recording interviews and has a mean of 3.32 and standard deviation of 1.01 and relative importance of 66.4% and ranked as the 5th most important obstacle under this dimension.

Table 7. Obstacles of Using Qualitative Approach in Accounting Research, Related to the Nature of Qualitative Research

No	Items	Mean	Std. Deviation	Relative Importance	Item rank
1	Small sample size used in qualitative research	2.85	1.03	57%	15
2	Inability to generalize results of qualitative research	3.08	0.97	61.6%	12
3	Difficulty of measuring reliability of qualitative research tools	3.06	0.99	61.2%	13
4	Difficulty of measuring validity of qualitative research tools	3.11	1.00	62.2%	11
5	Fear from the incident of unethical issues related to qualitative research	2.93	0.94	58.6%	14
6	Fear from the treatment of voluminous data generated from qualitative research	3.24	0.99	64.8%	8
7	Dominance of quantitative research in accounting literature	3.52	1.11	70.4%	1
8	Difficulty of publishing qualitative research in scientific journals	3.11	0.98	62.2%	10
9	Difficulty in getting accessibility to participants	3.37	0.98	67.4%	4
10	Difficulty in making and recording interviews	3.32	1.01	66.4%	5
11	Difficulty in obtaining documents from participants	3.39	1.06	67.8%	3
12	Difficulty in attending formal meetings of participants	3.44	0.97	68.8%	2
13	Difficulty of triangulation from different data sources	3.27	0.81	65.4%	7
14	Qualitative research requires considerable time and effort	3.31	0.94	66.2%	6
15	Sample is not representative of the population	3.21	0.98	64.2%	9
	Aggregated dimension	3.16	0.72	63.2%	-

The 6th most important obstacle is item number 14 which is qualitative research requires considerable time and effort which has a mean of 3.31 and standard deviation of 0.94 and relative importance of 66.2%. The 7th most important obstacle is the item number 13 which is the difficulty of triangulation from different data sources which has a mean of 3.27 and standard deviation of 0.81 and relative importance of 65.4%. The 8th most important obstacle under this dimension is item number 6 which is the fear from the treatment of voluminous data generated from qualitative research and has a mean of 3.24 and standard deviation of 0.99 and relative importance of 64.8%. The 9th most important obstacle under this dimension is item number 15 which is the sample is not representative of the population and has a mean of 3.21 and standard deviation of 0.98 and relative importance of 64.2%. The 10th most important obstacle is item number 8 which is the difficulty of publishing qualitative research in scientific journals has a mean of 3.11 and standard deviation of 0.98 and relative important of 62.2%.

The 11th most important obstacle is item number 4 which is the difficulty of measuring validity of qualitative research tools which has a mean of 3.11 and standard deviation of 1.00 and relative importance of 62.2%. The 12th most important obstacle is the item number 2 which is the inability to generalize results of qualitative research and has a mean of 3.08 and standard deviation of 0.97 and relative importance of 61.6%. The 13th most important obstacle under this dimension is item number 3 which is difficulty of measuring reliability of qualitative research tools and has a mean of 3.06 and standard deviation of 0.99 and relative importance of 61.2%. The 14th obstacle under this dimension is item number 5 which is the fear from the incident of unethical issues related to qualitative research and has a mean of 2.93 and standard deviation of 0.94 and relative importance of 58.6%, which is less than the average. The last obstacle is item number 1 which is the small sample size used in qualitative research has a mean of 2.85 and standard deviation of 1.03 and relative important of 57%. Finally, is the mean of the aggregated dimension which is 3.16 and a standard deviation of 0.72 and relative importance of 63.2%, which suggests that there are obstacles of using the qualitative approach in accounting research which are related to the nature of qualitative research.

Inferential Statistics

Inferential statistics was used in order to test the hypothesis and provide empirical evidence regarding the obstacles of using the qualitative approach in accounting research. The aggregated dimensions are considered the main variables of the study which represents the obstacles related to accounting faculty members, management of the university, and the nature of qualitative research. However, before determining the appropriate statistical test, normality test was performed in order to determine the suitable tests to test the hypothesis of the study.

Normality Test

Table (8) shows the results of the normality test in particular Kolmogorov-Smirnov^a test on the aggregated dimensions of the obstacles of using the qualitative approach in accounting research, related to accounting faculty members, obstacles of using the qualitative approach in accounting research, related to the management of Libyan

university, and the obstacles the qualitative approach in accounting research, related to the nature of qualitative research.

Table 8. Kolmogorov-Smirnov^a Test

Dimension number	Dimension title	t vale	p-value
1	obstacles of using qualitative approach in accounting research, related to accounting faculty members	.104	.099
2	Obstacles of using qualitative approach in accounting research, related to the management of Libyan universities	.224	.000
3	Obstacles of using qualitative approach in accounting research, related to the nature of qualitative research	.087	.200

Table (8) shows the results of the Kolmogorov-Smirnov^a test for all aggregated dimensions. The results for the first dimension has a t value of .104 and p-value of .099. The p-value of this dimension is more than the significance level of 0.05. Therefore, the first dimension follows the normal distribution and parametric test is used in particular One Sample T Test, to test the first hypothesis. However, the normality test results regarding the second dimension indicates t value .224 and p-value .200. The p-value of this dimension is less than the significance level of 0.05. Therefore, the second dimension does not follow the normal distribution and nonparametric test is used, in particular One Sample Wilcoxon Singed Rank Test to test the second hypothesis. Finally, the results for the third dimension has a t value of .087 and p-value of .200. The p-value of this dimension is more than the significance level of 0.05. Therefore, the third dimension follows the normal distribution and parametric test is used in particular One Sample T Test, to test the third hypothesis.

Hypotheses Testing

This section discusses the inferential statistics tests which are used to test the hypotheses of the study. The first hypothesis states that there are no obstacles to the use of the qualitative approach in accounting research related to accounting faculty members and is tested using One Sample T Test. The second hypothesis states that there are no obstacles to the use of the qualitative approach in accounting research related to the management of the university and is tested using One Sample Wilcoxon Singed Rank Test. The third hypothesis states that there are no obstacles to the use of the qualitative approach in accounting research related to the nature of qualitative research and is tested using One Sample T Test. Table (9) shows the results of One Sample T Test which is related to the first hypothesis.

Table 9. One Sample T Test for Testing the First Hypothesis

Particulars	t	df	p-value
Obstacles of using qualitative approach in accounting research, related to accounting faculty members	-7.091-	60	0.000

Table (9) shows the results of One Sample T Test which is related to the first hypothesis. The One Sample test was conducted using test value at 4 for the mean. The results indicated that the t value is -7.091- and the degree of freedom is 60 and the p-value is 0.000, which is less than the significance level of 0.05. Therefore, null hypothesis was rejected and the alternative hypothesis was accepted, which states that there are obstacles of using qualitative approach in accounting research, related to accounting faculty members in Libyan universities. Regarding the second hypothesis, Table (10) presents the results of the One Sample Wilcoxon Singed Rank Test which is related to the second hypothesis.

Table 10. One Sample Wilcoxon Singed Rank Test for Testing the Second Hypothesis

Particulars	W statistics	Z statistics	p-value
Obstacles of using qualitative approach in accounting research, related to the management of Libyan universities	1379.500	4.401	0.000

Table (10) shows the results of One Sample Wilcoxon Singed Rank Test which is related to the second hypothesis. The One Sample Wilcoxon Singed Rank Test was conducted using test value at 4 for the median. The results indicated that the Wilcoxon statistics is 1379.500 and z statistics is 4.401 and the p-value is 0.000, which is less than the significance level of 0.05. Therefore, null hypothesis was rejected and the alternative hypothesis was accepted, which states that there are obstacles of using qualitative approach in accounting research, related to the management of Libyan universities. Regarding the third hypothesis, Table (11) shows the results of One Sample T Test which is related to the third hypothesis.

Table 11. One Sample T Test for Testing the third Hypothesis

Particulars	t	df	p-value
Obstacles of using qualitative approach in accounting research, related to the nature of qualitative research	-9.081-	60	0.000

Table (11) shows the results of One Sample T Test which is related to the third hypothesis. The One Sample test was conducted using test value at 4 for the mean. The results indicated that the t value is -9.081- and the degree of freedom is 60 and the p-value is 0.000, which is less than the significance level of 0.05. Therefore, null hypothesis was rejected and the alternative hypothesis was accepted, which states that there are obstacles of using qualitative approach in accounting research, related to the nature of qualitative research.

Discussion, Conclusion, Limitations and Suggestions

Although there are many studies that have explored the obstacles of using qualitative research in different disciplines of social science, there is not agreement about the obstacles that face researchers to use qualitative research methodologies. As a result, there are plenty of research which explored the obstacles of qualitative research in social science in different countries. However, the majority of these studies were conducted in

different social science disciplines and accounting has received very little attention on this issue. Also, most of these studies considered the obstacles of using the qualitative approach, that are related to faculty members, the management of the universities and colleges, and the nature of qualitative research.

Consistent with previous studies (Al-Mousa, 2019; Al-Qahtani, 2020; Al-Zayde, 2019; Mohammed, 2020; Handayati and Alhaleh, 2021; Shareia, 2015), the current study confirmed and reinforced the results of former studies that the existence of obstacles to the use of the qualitative approach that are relevant to faculty members, the management, and the nature of qualitative research. In particular, the findings showed that the most important obstacles that face accounting faculty members to utilize the qualitative approach in accounting research is the management of Libyan universities such as the lack of conference, workshops and training of accounting faculty members about qualitative research as well as the lack of focus of higher education programs on qualitative research. Followed the obstacles which are related to accounting faculty members such as lack of qualitative research skills and change resistance to use the qualitative approach in accounting research. Finally, are the obstacles which are related to the nature of qualitative research such as the dominance of the quantitative approach in the accounting literature and the accessibility to organizations to collect different types of data.

The main objectives of this study were to investigate the obstacles of using the qualitative approach in accounting research, which are related to accounting faculty members, the management of Libyan universities, and the nature of qualitative research from the perspective of accounting faculty members of Libyan universities. The study found the significant obstacles which limit the use of the qualitative approach in accounting research are obstacles related to accounting faculty members such as skills and attitudes, obstacles related to the management of Libyan universities such as administrative and financial obstacles, and obstacles related to the nature of qualitative research including the challenges of the field study and the complexity of qualitative research.

However, there are several limitations associated with this study. First, is the small sample size as this study used only 60 questionnaires from accounting departments of Libyan universities for analysis, which could question the generalizability of the results. Second, the study was conducted based on quantitative research methods, though it advocates the use of qualitative research methodology. Finally, the study did not investigate the difference of the respondents according to their academic rank or gender or the geographic location.

Therefore, several suggestions of future research could be made. First, future research could consider larger sample size from accounting departments of Libyan public universities to obtain more generalizable results. Second, future research could explore the obstacles of using the qualitative approach in accounting research using qualitative research methodologies in order to gain more in-depth understanding regarding the obstacles which face accounting research to rely on qualitative research. In addition to that, future research could investigate whether there are differences among respondents on their opinions with regards to the obstacles of using the qualitative approach in

accounting research due to their academic rank, gender, ethnicity, and geographic location.



The study contributes to the literature by identifying the most important obstacles of using the qualitative approach in accounting research from the perspective of accounting faculty members of Libyan universities. The findings provided clear statement on these obstacles so that practical suggestion can be proposed. First, the management of universities should pay more attention to qualitative research methodology by holding conferences, workshops, and training programs which target accounting faculty members and accounting students to enhance their knowledge and skills. Also, more weight could be given to accounting papers and research, which use the qualitative approach for the academic promotion of accounting faculty members so that accounting faculty members have a motive to produce accounting research which utilize the qualitative approach. Additionally, accounting higher education programs should be designed to include qualitative research methodologies so that accounting faculty members and accounting students gain the required knowledge and skills. Finally, accounting journals should increase their publication of accounting research that use the qualitative approach so that accounting researchers do not have the fear of not publishing their accounting research.

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