



Measuring The Impact Of The Effectiveness Of A Training Program According To The Dimensions Of Professional Motivation In Improving Job Satisfaction For Accountants

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Abstract. The research aims to measure the effectiveness of a training program according to the dimensions of professional motivation for accountants and its impact on improving job satisfaction by verifying the validity of the following null hypothesis: "There is no statistically significant difference at a significance level of (0.05) between the average scores of the experimental group who will undergo training in the program prepared according to the dimensions of professional motivation, and the average scores of the control group who will not undergo training in the training program in job satisfaction." To achieve the objectives of the research, the researchers used the experimental design with two equivalent groups (experimental and control), as (42) accountants were selected randomly (by lottery) as a sample for the research from the accountants affiliated with the General Directorate of Education in Qadisiyah for the academic year (2024 - 2025), with (21) accountants for the experimental group and (21) accountants for the control group. The training program was built according to three stages (planning, design, evaluation), and then the accountants of the experimental group were trained for (11) days with two sessions per day using the training program according to the dimensions of professional motivation. The researcher also prepared a scale for technical enlightenment of the multiple-choice type (40 paragraphs), and their validity and stability were verified, as the stability coefficient for the scale test reached (0.91) and the stability coefficient for the observation card reached (0.87), for the scale test (0.89) and they were applied after the end of the experiment. The researcher used the statistical program SPSS. The accountants of the experimental group outperformed the accountants of the control group in the job satisfaction scale test, and in light of the research results, the researcher recommended the possibility of adopting the training program prepared according to the dimensions of professional motivation.

Keywords: Training Program, Accountants, Motivation

FIRST TOPIC: SCIENTIFIC METHODOLOGY

First: Research Problem

The world today is witnessing a series of transformations, changes and developments that affect various areas of life, which are not expected to stop at a certain point, and institutions, both public and private, are affected, as are various sectors of society, by what is happening around them, and the reason for this is that institutions are exposed to growing pressures to further improve the quality of the product or service they provide, and work to reduce costs, and compete with the quality of services and products with high technology.

With the amazing development in accounting operations for institutions in the world, most institutions in Iraq still suffer a lot, either on the administrative, financial, technical or preparation of working cadres, and based on the above, we say that institutions need to develop and change in a way that keeps pace with the continuous and rapid development and change in the business environment, which

makes them think more about applying the approach based on training their employees to use technology and improve their job satisfaction through a training program based on the dimensions of professional motivation, so that they become able to create and provide new products and services that affect accounting work.

The accountant is one of the important administrative employees in administrative work, and who are in dire need of their professional development, due to the development of technology in the accounting profession, in addition to the fact that this development must include their accounting performance skills, and thus develop the accountants' capabilities and techniques, and gain them diverse skills, trends and values.

Through the researcher's experience in the accounting department (19) years and his experience in training, he noticed that there are shortcomings in the training programs that are implemented in a routine and unorganized manner most of the time, in addition to the content that does not rise to the requirements of the era and modern trends, which was reflected in the accounting performance of accountants, while its effects appeared on them.

And employing this to raise their efficiency, since these practices revolve around the accountant and the activities he performs while completing the work, so the researcher formulated his research problem with the following question:

- What is the effect of measuring the effectiveness of a training program according to the dimensions of professional motivation to improve job satisfaction for accountants?

Second: Importance Of The Research

The importance of this study is highlighted in its support for studies and research in the accounting profession through the preparation of training programs that lead to improving and developing the performance of accountants in achieving better performance, and thus achieving job satisfaction, through his commitment to improving his performance in training programs and achieving professional motivation according to the rules of professional conduct and job satisfaction in educational institutions in Iraq, and perhaps adding a theoretical aspect to benefit from it by researchers who wish to continue their research in this field in the future, in addition to the fact that it is expected that this study will be a new addition to the Arab library.

Third: Research Objectives

The study aims to know the effect of measuring the effectiveness of a training program according to the dimensions of professional motivation for accountants and its effect on improving job satisfaction.

Fourth: Research Hypotheses

There is no statistically significant difference at a significance level of (0.05) between the average scores of the experimental group, whose accountants will undergo training in the training program prepared according to the dimensions of professional motivation, and the average scores of the control group, who will not undergo training in the training program in improving job satisfaction.

Fifth: Research Limitation

The current research is determined by:-

1. Human limits:
 - Accountants and auditors in the Ministry of Education / affiliated with the General Directorate of Education of Qadisiyah.
2. Spatial limits:
 - Training: Hall of the Preparation and Training Department / affiliated with the General Directorate of Education of Qadisiyah
3. Temporal limits: Academic year (2024-2025)

FIRST AXIS: THE TRAINING PROGRAM

First: Training Program

The training program is defined as: "A planned and continuous process that aims to meet the current and future training needs of the individual by increasing his knowledge, supporting his attitudes, and improving his skills, which contributes to improving his performance." (Abu Al-Nasr, 2012: 17)

The effectiveness of training programs is defined as: The extent to which training programs in the institution achieve the previously planned goals, such that the full achievement of the goals of these programs is considered a justification for the existence of the training activity and its continuation, and even giving it more attention in the institution (Al-Sharia, 2014: 65).

Second: General principles of training

There are general principles for training that must be taken into account when implementing the training program, which are as follows: (Abdul Qudah, 2021: 18).

- 1- **Continuity:** As training and the training process are an ongoing activity in the institution throughout the year in line with the problems that appear in individual and institutional performance and the projects that the institution's management plans for the future, in addition to the fact that it continues throughout the career cycle of accountants from appointment through promotion in the career ladder and the positions they occupy until contracting.
- 2- **Integration:** Training is an effort with integrated parts and dimensions that begins with identifying the training need to confront a problem at work or to prepare for an upcoming change in work, then the training is implemented after designing the program and its axes, reaching the reflection of its impact on individual and institutional performance.
- 3- **Renewal and flexibility:** The training activity is a constantly moving effort that changes with the change in the need for it, as it consists of trainees whose training needs change according to the change in their job situations, and trainees whose need changes according to the technical, specialized and administrative needs and according to the institution's future projects.
- 4- **Clarity:** The objectives to be achieved from training and the policies adopted by the institution to develop its human resources should be clearly defined to ensure the efficiency of the agreement to invest in training and not waste the time of employees in a program that does not reflect its impact on individual and institutional performance.
- 5- **Support:** Management and logistical support must be provided for the training activity in terms of providing the human, material, technical requirements and the appropriate environment for the success of the training and providing the appropriate time for trainees.
- 6- **Motivation:** Training must be linked to material and moral incentives for employees in the institution, such as an increase in salary or a job promotion, in a way that encourages employees to join training programs, commit to participating and provide the necessary professional care to benefit from participation.

The Second Axis: Professional Motivation

First: Professional Motivation

Professional motivation is defined as “the individual’s ambition and perseverance to reach a certain professional level, which affects and is affected by the work environment and his interpersonal relationships as well as satisfaction with the level of income” (Hashem, 2017, p. 220).

It is also defined as “the individual’s desire for a profession that makes him feel a degree of enjoyment and perseverance to achieve his professional goals, and the ability to link his psychological perceptions and work on professional goals that he seeks to achieve in light of a degree of efficiency and professional distinction” (Hassan, Abdel Wahid, 2020: 351).

Second: Professional Competence

(Yaquob, 2016: 56) defined professional competence as "the sum of knowledge, experiences, and behaviors acquired and practiced in a specific professional context in order to perform a specific job efficiently and effectively, and competence is linked to individual ability and professional motivation.

Professional competence is one of the basic principles of accounting ethics, as the ethics of the accounting and auditing profession are reflected in the performance and activities of accountants. Professional ethics are the application of individual ethical standards in different business situations, taking into account that this can only be achieved through the commitment of its members to high levels of performance and adherence to the rules of professional conduct. Therefore, the accountant must gain the confidence of the parties benefiting from his work (Anbar, 2014: 77).

The Code of Ethics issued by the International Ethics Standards Board for Accountants (IESBA) has shown the most important basic ethical principles that professionals in the field of accounting and auditing must possess, which is the principle of professional competence that pertains to the subject of study.

The principle of professional competence: The accountant and auditor Applying the knowledge, skills and experience required when performing accounting and auditing tasks. This principle includes a set of rules that must be adhered to by the accountant and auditor, as follows (Nemah and Jahil, 2020: 185): -

- a. The accountant must give a judgment on the activities in which he has the necessary expertise, skills and knowledge.
- b. The accountant must perform his duties in accordance with international standards for practicing the accounting profession.
- c. The accountant must continuously improve his efficiency and improve the quality of the services he provides

Thus, the basic principle of professional competence requires that the professional accountant in business only perform the main tasks in which he has sufficient specific training or experience, or can obtain training or experience in them, and the professional accountant in business must not intentionally mislead the employer regarding the level of expertise and knowledge acquired. (Juma, 2015: 150)

The accountant must have the necessary skills, abilities and experience through training and training programs to achieve high professional competence for the accountant.

Third: Dimensions of Professional Motivation

Researchers, whether accountants or auditors, were interested in the topic of professional motivation towards work and how they control their actions in order to develop their technical enlightenment. Among the most important topics of professional motivation are its dimensions, which will be mentioned.

1- Dimensions of professional motivation: (Abdul Hamid, 2019: 283-284)

The first dimension: Enjoying performance: Enjoying performance is a positive or pleasant emotional state resulting from the individual's view of his work or job, stemming from the attractiveness of work, accumulating experience, performing work with comfort, equating salary with effort, cooperation with colleagues, developing capabilities and skills, psychological security, reinforcement and support, and the absence of contradictory requirements at work, and enjoying performance means looking at work in a larger and broader context.

The second dimension: The desire to help the client: A good relationship between the accountant and the client is considered a bridge for effective communication, as it provides a good framework for learning, reduces anxiety and threat, and creates a strong motivation for change because it instills in the client a sense of self-confidence, self-esteem, and self-acceptance, which makes him change his view of himself with a new view full of satisfaction, respect, trust, and an effective positive relationship between the two parties.

The third dimension: Professional ambition: It can be said that professional ambition is a behavior resulting from the drive for perfection, meaning that the individual is not affected by what happens to him in the past, but rather by what he aspires to in the future. The level of ambition is linked to the individual's innate nature, and environmental and social experiences play a role in the level of ambition in the individual. It is an expression of the need to transcend through creation and innovation. It is the process of struggling for excellence and is the driving force from negative to positive. The urgency to reach the top never stops, and the level of ambition constitutes an important aspect of the personality. It is an expression of the individual's quest to achieve himself. It is one of the growth needs that improve life and do not just work on it. It includes the needs for achievement, acceptance, approval, sufficiency, appreciation, and respect. It is defined as the level of the individual's expectations and distinct desires to achieve his future goals in light of his previous experiences and frame of reference.

The fourth dimension: The motivation for professional achievement: The motivation for achievement is considered a basic and important factor in directing the behavior of the individual and the behavior of others around him, as it is a basic component for the individual to achieve and affirm his self, as well as to ensure his continuity in life and achieve a better lifestyle. Modern economic institutions have focused on this concept, which made them provide alternatives and positive returns for the worker from material and moral incentives and rewards, which enhance the factor of satisfaction, motivation and organizational loyalty in him and guarantee him the highest level of return. The motivation for achievement refers to a relatively fixed readiness in the personality that determines the extent of the individual's striving and perseverance in order to achieve and attain success that results in a kind of satisfaction, in situations that include performance evaluation in light of a specific level of excellence.

THIRD AXIS: JOB SATISFACTION

First: Job satisfaction:

(Abdul Latif, 2015: 10) defined job satisfaction as: "An internal feeling felt by the individual (worker, employee) towards the work he does in order to satisfy his needs, desires and expectations in his work environment.

(Al-Baroudi, 2014, p. 12) defines it as: "The result of the individual's interaction with his job and is a reflection of the extent of satisfaction he derives from this work, his affiliation and interaction with his work group and with the internal and external work environment. Therefore, it refers to the sum of job feelings or the psychological state that the individual feels towards his work."

Second: Dimensions of job satisfaction

There are elements as factors and dimensions of job satisfaction, and the most important of these factors are the following: (Abdul Latif, 2015: 21) (Al-Masry and Amer, 2014: 49).

First dimension: Satisfaction with work policies: These include wage policies, compensation, promotions, insurance, etc.

Second dimension: Satisfaction with work relationships (relations With others in the field of work): That is, work is more satisfying for the employee if he feels that it gives him the opportunity to interact with other colleagues. Those who are satisfied with them may be satisfied with colleagues, or satisfied with managers, or satisfied with subordinates. Man is a social being by nature.

The third dimension: Satisfaction with the work itself: Most employees feel satisfied with the work if they like this type of work, and this satisfaction motivates them to master the work. It is a positive feeling for the accountant towards the surrounding factors that affect the performance of his job in the most complete manner.

Third: Importance of Job Satisfaction For Accountants

Accountants' satisfaction is of great importance, as it is often considered a measure of the effectiveness of performance. If the overall satisfaction of accountants is high, this will lead to desirable results that match those intended by the institution when it raises its wages or implements an incentive rewards program or this service system on the one hand. On the other hand, dissatisfaction contributes to creating many obstacles, including absence from work, lateness, and accountants leaving the institutions in which they work and moving to other institutions. It leads to the exacerbation of job problems and an increase in employee complaints about job conditions. Dissatisfaction also creates an unhealthy organizational climate.

Fourth: Measuring job satisfaction

The methods of measuring job satisfaction are divided, as mentioned by Al-Amin and Yahya (2016) into:

- 1- Objective measures: This type focuses on measuring satisfaction through the behavioral effects of the individual, and objective measurement units are used in it.
- 2- Subjective measures: Subjective measures of satisfaction have multiplied due to the multiplicity of theories that explain the subject of job satisfaction. Among the most commonly used measures are the Likert method, the Herzberg method, the Thurstone method, the Osgood method, and finally the Guthmian method.

FOURTH AXIS: THE PRACTICAL ASPECT

First: Research methodology

The researchers relied on the experimental method because it produces more logical evidence regarding cause-and-effect relationships

First: Experimental design

The researchers chose the experimental design with two equivalent groups (experimental and control), as the group whose members are exposed to the independent variable (the training program according to the dimensions of professional motivation represents the experimental group, and the group whose members are not exposed to the independent variable but to a regular course represents the control group

Second: Research community and sample

1.2. Research community

The research community means all the components of the phenomenon that the researchers are studying, i.e. all individuals, persons and things that are the subject of the research problem, and we hope to generalize the results of the research to them. (Al-Baldawi, 2007, p. 20)

The researchers identified the study community of accountants affiliated with the General Directorate of Education in Qadisiyah for the year (2024-2025) as a study community.

2.2. Research sample

The researchers chose randomly (by lottery) (42) Accountants, from the accountants affiliated with the General Directorate of Education in Qadisiyah for the year (2024-2025), with (21) accountants for the experimental group, and (21) accountants for the control group.

Third: Statistical equivalence between the individuals of the two groups

Before starting to implement the training program, the researchers verified the equivalence in some variables that may have an impact on the dependent variable other than the independent variable. These variables are: (years of service, training courses they underwent, gender, job satisfaction scale)

Fourth: Research requirements: In order to provide the research requirements, which are:

1. Building the training program and measuring the impact of training. The researchers built the training program according to the steps of (planning, implementation and evaluation).
2. The research tool represented by the job satisfaction scale was built and its validity and reliability were found, as the reliability reached (89.0), which is a good reliability coefficient.

Fifth: Applying the experiment

In order to achieve the research objective and after the researchers obtained official approvals and in agreement with the Financial Affairs Department as well as the head of the Training Division in the General Directorate of Education in Qadisiyah, the researchers applied their experiment that they prepared according to the following steps:

- The training program prepared according to the dimensions of professional motivation for accountants was implemented in the Preparation and Training Department affiliated with the General Directorate of Education in Qadisiyah from Sunday 2/6/2024 until Sunday 17/6/2024 with two training sessions per day, interspersed with a half-hour break.

Fifth axis: Presentation And Interpretation Of Results

Verification of the null hypothesis which stated that: There is no statistically significant difference at a significance level of (0.05) between the average scores of the experimental group whose accountants will undergo training in the training program prepared according to the dimensions of professional motivation, and the

average scores of the control group whose accountants will not undergo training in the training program in job satisfaction.

In order to verify the validity of the null hypothesis, the researchers extracted the calculated t-value, the arithmetic mean and the standard deviation of the job satisfaction scale test in the experimental group and the control group attached, as shown in the table

Table (1) t-test results to know the significance of the difference between the average scores of the accountants in the experimental group and the control group in the job satisfaction scale test

Technical Enlightenment Scale	Sample	Mean	Standard Deviation	Df	T-value		Sig. (0,05)
					Calculated	Tabular	
Pre-Technical Enlightenment Scale	21	30.63	2.79	41	28.92	2	0.001
Post-Technical Enlightenment Scale	21	34.46	1.75				

Through the table, the results showed that there were statistically significant differences between the average scores of the technical literacy scale test (pre- and post-test) for the accountants of the experimental group in favor of the post-test scores, as the average scores of the accountants of the experimental group in the pre-test were (30.63), with a standard deviation of (2.79), while the average scores of the accountants of the experimental group in the post-test were (34.46) with a standard deviation of (1.75). Using a t-test for one sample, it became clear that the difference between them was statistically significant at a significance level of (0.05), as the calculated t-value was (28.92), which is greater than the tabular t-value (2) with a degree of freedom of (41). This indicates that the training program has a positive impact on accounting performance. In order to know this impact, the adjusted gain ratio for Black was calculated, according to what was stated in the research objective. In order to know the effect of the training program, the researchers used Cohen's equation to calculate the effect size, and found that the value of (d) equals (0.81), and this value is considered large for the effect of the training program according to the dimensions of professional motivation for accountants (the experimental group) on measuring job satisfaction, according to what is stated in the table that represents Cohen's estimates of the effect.

The researchers attribute this to:

1. The clarity of the objectives in the training program helped accountants interact and understand what is required of them, which positively affected their accounting performance by employing the dimensions of professional motivation, and diversity in technical activities.
2. The training sessions played an effective role in training accountants to apply the skill of effective planning, in order to enable them to take practical measures to achieve the goals, and by choosing the appropriate accounting skills and activities that stimulate their motivation and achieve the desired goals, thus improving job satisfaction.

Third. Conclusions: Through the research results, the researchers concluded the following:

1. The impact of the training program according to the dimensions of professional motivation in improving job satisfaction, through the superiority of the accountants in the experimental group over the accountants in the control group.
2. It is clear from previous studies that there is a relationship between professional motivation and job satisfaction, and that there is a need to improve job satisfaction among accountants and auditors through a program based on the dimensions of professional motivation, because professional motivation develops a sense of loyalty to the accounting profession in accountants, as well as developing job satisfaction and providing the accountant with the energy needed to work, develop and improve performance, and makes him satisfied with his work, accepting it, adapting to those around him, and that the higher the professional motivation of the accountant; the more he can give, and the more capable he is of solving problems. Hence the problem of this study.

Fourth: Recommendations: Based on the results of the research, the researcher recommended the following:

1. The necessity of directing those responsible for training accountants during service in the Ministry of Education to adopt the training program according to the dimensions of professional motivation in improving job satisfaction through professional development programs for accountants, especially new accountants.
2. The necessity of the administration's interest in accountants by supporting and encouraging them to use modern technologies in accounting work and thus achieving job satisfaction.

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