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## Building A Training Programme On The Dimensions Of Accountants' Professional Motivation And Its Impact On The Development Of Technical Literacy

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**Abstract.** *The research aims to build a training programme according to the dimensions of the professional motivation of accountants and its impact on the development of technical Literacy by verifying the validity of the following null hypothesis: "There is no statistically significant difference at the level of significance (0.05) between the average scores of accountants of the experimental group and those who will subject accountants to the training programme based on the dimensions of professional motivation and the average scores of accountants for the control group who will not subject accountants to training in the training programme in technical Literacy. To achieve the objectives of the research, the researchers used the experimental design with two equivalent groups (experimental and control), as 42 accountants were randomly selected (by lot) as a sample for research from the accountants of the General Directorate of Education of Qadisiyah for the academic year 2024-2025, by 21 accountants for the experimental group and 21 accountants for the control group. The training programme was built according to three stages (planning, design, evaluation), and then trained accountants of the experimental group for a period of (11) days by two sessions per day using the training programme according to the dimensions of professional motivation, and the researcher prepared a scale for technical Literacy of the type of multiple choice (40 items), and their sincerity and stability were verified, as the stability coefficient for testing the scale reached (90, 0) and the stability coefficient of the observation card was (0.86), for the scale test (0.89) and they were applied after the end of the experiment. And the researcher used the statistical programme SPSS. The accountants of the experimental group outperformed the accountants of the control group in the scale test, and in light of the results of the research, the researcher recommended the possibility of adopting the training programme prepared according to the dimensions of professional motivation.*

**Keywords:** *Training, Professional Motivation, Technical Literacy.*

### Introduction

#### First: Research Problem:

Today's world is witnessing a series of transformations, changes and developments affecting various spheres of life. public and private institutions ", which are not expected to stand at a certain level, and are influenced by public and private institutions as do the various sectors of society, and the reason why enterprises are under growing pressure to further improve the quality of their product or service, and work to reduce cost, compete with the quality of high-tech services and products.

With the spectacular development of the accounting processes of the world's institutions, the majority of institutions in Iraq still suffer a lot either at the administrative, financial, technical or

cadre preparation level. Based on the foregoing, we say that enterprises need to develop and change in a manner consistent with the continuous and accelerated development and change in the business environment, This makes her think more about applying the approach based on training her staff to use technology and improve their job satisfaction through a professional motivation-based training programme. to create and deliver new products and services affecting accounting work.

The accountant is one of the important managerial staff in the administrative work, who is in urgent need of professional development, given the development of technology in the accounting profession, as well as that this development must include their accounting performance skills, thereby developing the accountants' abilities and techniques, and acquiring them diverse skills, trends and values.

Through the researcher's experience in the Accounts Section (19) years and training experience, he noted that there was a lack of training programmes routinely carried out that were often unregulated, as well as content that did not rise, modern requirements and trends, and that reflected the accounting performance of accountants in what had affected them.

Using this to improve their efficiency, these practices are centred on the accountant and the activities he performs during the completion of the work, so the researcher formulated his research problem with the following question:

**What is the impact of building a training programme according to the dimensions of the professional motivation of accountants in the development of technical Literacy?.**

**Second: The importance of the research**

The importance lies in the following:

1. To build a training programme based on professional motivation, in an effort to improve accountants' accounting performance, which has an impact on developing their capabilities and enhancing their efficiency.
2. This study provides theoretical and accounting evidence on the professional motivation of accountants and its impact on the development of technical development, in order to prepare qualified accountants to keep pace with the development in the technical field.
3. The study is the first in the field of accounting "according to the knowledge of the researcher" at the local level, which highlights professional motivation and the preparation of a training programme for accountants.

### **Third: Objectives of the Research**

Current research aims to identify: the training program according to the dimensions of the professional motivation of accountants and its impact on the development of technical development

### **Fourth: Hypotheses of the Research**

There is no statistically significant difference at an indicative level (0.05) between the average scores of the pilot group who will undergo the training of accountants in the training programme prepared according to the professional motivation dimensions, and the average scores of the control group who will not undergo the training in the technical development training programme.

### **Fifth: Limits of the Research**

The current research is determined by: -

#### **1. Human boundaries:**

Accountants and auditors of the Ministry of Education/General Directorate of Qadisiyah Education.

#### **2. Spatial boundaries:**

Training: Preparation and Training Section Hall/General Directorate of Qadisiyah Education

#### **3. Time limits: school year (2024-2025)**

### **First Axis: Training Program**

#### **First: Training Program:**

Defined (Al-Azawi, 2019 ) the training programme as A series of activities aimed at developing the knowledge, expertise and trends of trainees, helping them to update their information, improve their efficiency and improve their performance (Al-Azawi, 2019:121).

Procedurally defined by the two researchers: a comprehensive scheme designed according to the steps (planning, design, evaluation) to provide accountants and auditors with information, knowledge and activities according to the professional motivation dimensions to improve job satisfaction and develop technical development skills, in order to improve their accounting performance and improve their efficiency and effectiveness.

## **Second: Administrative and Accounting Training**

Training is a broad concept and management scientists differed in the definition of training but agreed that, as a concept, it is a continuous, targeted and structured management process. The training aims to provide individuals with certain skills to help them correct their performance deficiencies.

Armstrong identified him as a structured development of the knowledge, skills and directions that an individual needs to be able to perform his duties efficiently. (Al-Azawi, 2019)

The training was also defined as "the process of making a structured effort to develop the performance of the trainee in order to achieve effective performance in an activity or a range of activities and its purpose to enable the individual to acquire capabilities in the system as he or she can perform an adequately rewarding task or function and realize its potential." (forswan, 2019, p: 219)

Training is a planned activity aimed at making positive changes in trainees' attitudes, information, performance, skills and behaviours, making their performance better than it is.

One of the most prominent reasons for in-service training is the following: (Al-Azawi, 2019:20).

- 1- Continuous scientific developments, discoveries and updates in production methods and the constant and renewed need of the market to familiarize individuals with this new information for them to take as a basis for their business development.
- 2- Productive developments, technological revolution and globalization have led to the development of new methods and methods of work that require different scientific disciplines and technical and administrative skills such as:
  - Programming and computer and internet usage.
  - Information systems activities and systems concepts and analysis.
  - Decision-making methods using process research.
  - Organizational development work and related expertise in research and training.
  - Research, behavioral studies and analysis of human behaviour in the workplace.
  - Planning, follow-up and performance appraisal activities.
- 3- The tremendous development in manpower installation makes the necessary training process to accompany changes in the structure of the workforce at the enterprise, state and national and global levels.

4- Changing and differing motivations and attitudes of individuals, hence the evolution of their productive and service behaviour, and the need for multi-skilled individuals, make training aimed at modifying and developing behaviour necessary over the period of an individual's career service.

## **Second Axis: Professional Motivation**

### **First: Professional Motivation**

Professional motivation is defined (ilgan, Ceviz, 2019:289) as the process of provoking and presenting a person's actions to perform the acts entrusted to him with sincerity, will and pleasure. As defined by Singh & Sharma, 2017:90, professional motivation is "a process that maintains goal-oriented performance, stimulates thinking, fuels enthusiasm, and delivers positive emotional reactions to action."

### **Second: Professional Competence:**

Defined (Jacob, 2016:56) professional competence as "the sum of knowledge, experience, behaviors and practice acquired in a particular professional context in order to perform a specific function with competence and effectiveness, and competence associated with individual and motivated professional ability.

Professional competence is one of the fundamental principles of the ethics of the accounting profession, as the ethics of the accounting and auditing profession is reflected in the performance and activities of accountants, Ethics of the profession is the application of individual ethical standards in the attitude of different businesses and bearing in mind that this is achieved only through the commitment of its members to high levels of performance, Adherence to professional codes of conduct, thus the accountant must obtain the trust of the beneficiaries of his work (Anbar, 2014:77).

IESBA's Code of Ethical Conduct set out the most fundamental ethical principles to be observed by accounting and auditing professionals, the professional competence principle of the subject matter of the study.

Principle of Professional Competence: The accountant and auditor must apply the knowledge, skills and experience required when performing accounting and auditing functions. This principle includes a set of rules that must be adhered to by the accountant and the auditor as follows (Nimah, Jahil, 2020:185): -

- a. The accountant must give judgement on activities in which he possesses the necessary expertise, skills and knowledge.
  - b. The accountant must perform his functions in accordance with international standards for the exercise of the accounting profession.
  - c. The accountant must continuously improve its efficiency and improve the quality of its services
- Consequently, the fundamental principle of professional competence requires that a business professional accountant perform only the main functions in which he or she has sufficient specific training or experience, is able to obtain training or experience, and the business professional accountant must not intentionally mislead the employer with regard to the level of experience and knowledge acquired. (Jul, 2015:150)

The accountant must have the necessary skills, abilities and expertise through training and training programmes to achieve the accountant's high professional competence.

### **Third: Dimensions of Professional Motivation**

Researchers from accountants or auditors are interested in the topic of professional motivation to work and how they control their actions in order to develop their technical development. One of the most important topics of professional motivation is the dimensions to be mentioned.

#### **1- Professional impulse dimensions: (Abdul Hamid, 2019: 283-284)**

- a. **Enjoyment of performance** is a positive or pleasant emotional state resulting from an individual's perception of his or her work or job. It stems from the attractiveness of work, accumulation of experience, satisfactory performance of work, equal pay with effort, collaboration with colleagues, development of abilities and skills, psychosocial security, enhancement and strengthening, lack of contradictory requirements at work, and enjoyment of performance means consideration of work in a larger and wider context.
- b. **the desire to help the client:** the good relationship between the accountant and the customer is the bridge of effective communication, which provides a good framework for learning, reduces anxiety and threat and creates a strong motivation for change as it promotes the customer's self-confidence, self-esteem and self-acceptance, changing his perception of himself with a new vision of satisfaction, respect, trust and effective positive relationship between the parties.
- c. **professional ambition:** It can be said that professional ambition is a behaviour resulting from the motivation of perfection In other words, the individual is not affected by what happens to him in the past but by what he aspires to in the future. The level of ambition is linked to the innate

nature of the individual and environmental and social experiences play a role in the level of ambition of the individual, It is an expression of the need to override through creativity and creativity, it is the process of fighting for superiority and it is the driving force from negative to positive and that the urgency of reaching the top never stops, and the level of ambition is an important aspect of personality. It is an expression of one's pursuit of oneself and is a need for development that improves life and not only works on it. It includes the needs for achievement, acceptance, approval, merit, competence, appreciation and respect and is defined as the level of expectations and differentiated desires of the individual to achieve his or her future goals in the light of his or her past experience and reference framework.

d. **Motivation for professional achievement:** Motivation for achievement is a key and important factor in guiding one's behaviour and that of others surrounding it s self-fulfilment and affirmation, as well as to ensure one's continuity in life and a better way of life, Modern economic institutions have focused on this concept, providing positive alternatives and returns to the worker from material and moral stimuli and equivalents, Promotes satisfaction, motivation and organizational loyalty and ensures the highest level of productivity and the motivation for achievement indicates a relatively consistent personality readiness that determines the extent to which an individual's pursuit and perseverance towards achieving and achieving success entails some kind of satisfaction, in positions involving performance evaluation in the light of a specific level of excellence.

### **Third Axis: Technical Literacy:**

#### **First: Technical Literacy:**

Defined (Shams al-Din, 2016:357) Technical development is the development of awareness and technical sense that enables the individual to understand and deal with the language of the technique as desired and delineate the limits of its use so as to maximize its utilization.

He also defined (Al-Dabbagh and Hussein, 2018:334) that the staff member is familiar with the appropriate technological knowledge, skills and trends that enable him to understand, use and manage technology, and make the right decisions about the technological issues and problems he faces in his current and future life; This makes him an effective person in his environment and society.

## **Second: Dimensions of Technical Literacy**

Technical development has many dimensions: (Salman, 2009,83):

- a. **Dimension Cognitive:** encompasses information needed to understand the nature, characteristics, principles and relationship of technology to society
- b. **Dimension Practical:** means the mental, social and scientific skills needed to deal with the technique and its applications.
- c. **Social Dimension:** Dimension Social encompasses the negative and positive social effects on individuals and societies that result from technology and its applications of the social customs and traditions of any society.
- d. **The Ethical Dimension:** is the demarcation of ethical boundaries to deal with technology and its applications, adhering to those boundaries, not exceeding them, attention to technical ethics at the productive level, research of their development by specialists and use of technical applications at the individual level.

Technical development has become a necessity for all members of society, especially accountants, owing to the acceleration of scientific discoveries, technological innovations and the impact of technology on workers, including the increase in unemployment rates as a result of the technical need for skilled labour with the capacity to deal with modern technologies.

## **Third: The Role of the Accountant in Technical Literacy According to Dimensions of Professional Motivation**

Technically or technologically skilled accountant, possesses a number of qualities and characteristics, whose presence is determined in

Members of society according to the dimensions of professional motivation, the most important of these qualities are: (Al-Dabbagh and Hussein, 2018:337)

1. Distinction between scientific evidence and personal opinion.
2. Realizes that technology has permeated our daily lives and thus recognizes its benefits and damage.
3. It is understood that technology reflects and reflects social values and traditions.
4. Understands and appreciates the interrelationship between technology on the one hand and society, individuals and the environment on the other.
5. Understand the nature of the technology and its most important features and the ability to deal with the tools and devices he needs in his daily life.



6. Identifying, collecting, analysing and evaluating sources of scientific and technical knowledge while using them to solve problems and make appropriate daily decisions.
7. Taking into account scientific values when dealing with the surrounding environment.
8. An accountant with knowledge in technical fields will have a professional motivation and better accomplishment in work than others without knowledge of technology.

#### **Fourth Axis: Practical Aspect**

##### **First: Research Methodology**

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

##### **First: Experimental Design**

The two researchers selected the experimental design with two equal sets (experimental and control), representing the group whose members are exposed to the independent variable (the training programme on the dimensions of professional motivation the experimental group, and the group whose members are not exposed to the independent variable but to a regular course, the control group is represented.

##### **Second: Research Community and Sample**

###### **1.2. Community of Research**

The research community means all the vocabulary of the phenomenon studied by the two researchers, that is, all the individuals, people and things that are the subject of the research problem that we hope to circulate the research results to (Baldawi, 2007, p. 20)

The researchers identified the study community of accountants of the General Directorate of Qadisiyah Education for the academic year (2024-2025) as their research community.

###### **2.2. Sample of Research**

The researchers selected randomly (by lot) 42 accountants from the General Directorate of Qadisiyah Education for the year (2024-2025), 21 from the pilot group and 21 from the control group.

##### **Third: Statistical Equivalence between Individuals in the Two Groups**

Prior to the launch of the training programme, the two researchers deliberately ascertained parity in some variables that may have an impact on the dependent variable of the non-autonomous variable: (years of service, training courses they underwent, sex, technical scaling)

#### **Fourth: Research Requirements**

In order to provide research requirements:

1. Building the training program and measuring the impact of the training. The researchers built the training program according to the steps (planning, implementation and evaluation).
2. The research tool of TCM was built and found honesty and stability, with stability (89, 0) being a good constant factor.

#### **Fifth: Application of the Experiment**

In order to achieve the objective of the research, after the researchers obtained the official approvals and in agreement with the Finance Department, as well as the Training Division Officer of the General Directorate of Qadisiyah Education, the researchers applied their experience prepared in accordance with the following steps:

- The training programme prepared in accordance with the dimensions of the professional motivation of accountants in the Department of Preparation and Training of the General Directorate of Qadisiyah Education was carried out from Sunday 2/6/2024 until Sunday 17/6/2024 with two training sessions per day with a half-hour break.

#### **Fifth Axis: Presentation and Interpretation of Results**

Verification of the zero hypothesis that stipulates: There is no statistically significant difference at an indicative level (0.05) between the average scores of the experimental group that accountants will undergo training in the training programme prepared in accordance with the professional motivation dimensions, and the average scores of the control group who will not undergo training in the training programme in technical development.

In order to verify the validity of the zero hypothesis, the researchers extracted the calculated T value, computational average and standard deviation of the TCM test in the experimental group and the attached control group, as shown in the table

Table (1) t-test results for indication of difference between averages of accountants' scores Pilot group and control group in Technical Literacy Scaletest

Technical Literacy Scale	Sample	Mean	Standard Deviation	Df	T-value		Sig. (0,05)
					Calculated	Tabular	
Pre-Technical Literacy Scale	21	28.43	2.73	41	28.92	2	0.001
Post-Technical Literacy Scale	21	32.86	1.71				

Through the table, results showed statistically significant differences between TCM test score averages. (Tribal and Baadi) for test group accountants and for dimensional scale test scores, with

average test group accounting scores in tribal test (28.43), with a standard deviation of 2.73, while the accountants' scores averaged the pilot group in the remote test (32.86) with a standard deviation of 1.71, and using a single sample t-test, the difference was found to be statistically D at an indicative level (0.05), because the calculated T value (28.92) is greater than the tabular t value (2) Degree of freedom (41) This indicates that the training program has a positive impact on the accounting performance. In order to know this impact, Black's adjusted earning ratio has been calculated, according to the research objective.

In order to find out the impact of the training programme, the two researchers used the Cohen formula to calculate the size of the impact, finding that the amount (d) was equal to (0.81). This value is significant for the impact of the training programme according to the professional motivation dimensions of the accountants (experimental group) on the measurement of technical evolution, according to the table representing Cohen's estimate of impact.

The researchers attribute this to:

1. The clarity of objectives in the training program helped accountants to interact and understand what was required of them, which positively affected their accounting performance by employing professional impulse dimensions and diversity in technical activities.
2. The training sessions have been instrumental in training accountants in the application of effective planning skill to enable them to take practical measures in achieving the objectives, by selecting appropriate accounting strategy and activities that motivate them and achieve the desired objectives.

### **Third. Conclusions:**

Through the results of the research, the following researchers concluded:

1. The impact of the training programme on the dimensions of professional motivation in the development of technical development, through the superiority of the pilot group accountants over the control group's accountants.

### **Fourth: Recommendations:**

By what the research results showed, the researcher recommended the following:

1. The training of accountants during service in the Ministry of Education should be directed to adopt the training programme in accordance with the dimensions of professional motivation and to employ it in the professional development programmes of accountants, especially new accountants.

2. The need for management to pay attention to accountants by supporting and encouraging them to use modern techniques in accounting work.

### **Fifth: Suggestions**

To complement the research procedures, the following researchers propose:

1. Conduct a similar study to use the training program in other disciplines.
2. Proposal of technically scalable accountant preparation programs within the accountant preparation program of the Ministry of Education

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