



# What is the Priority of factors affecting on accountants motivation from motivation dimension

*Fatemeh Reyhani<sup>1</sup>, Hassan Dehghan Dehnavi<sup>2\*</sup>*

<sup>1</sup>Department of Accounting, Yazd science and research branch, Islamic Azad university, Yazd, Iran.

<sup>2</sup>Department of Accounting, Yazd branch, Islamic Azad university, Yazd, Iran.

## ARTICLE INFO

### Article history:

Received 04 July 2019

Received in revised form 05 Oct 2019

Accepted 16 Jan 2020

### Keywords:

*Working jobs,*

*Human resource management,*

*Motivation of accountants,*

*Static phenomenon.*

## ABSTRACT

**Objective:** Theorists know effective management of human resources as the key to organizational and they are very fast-moving organizations toward technology role of human as a vital and strategic organization is more and more considered. In the global market, modern organizations are faced with high levels of competition. In the wake of increasing competition in the global market, the survival of many companies that depend on human resources. **Methodology:** Performance like abilities, knowledge, skills and other abilities plays an important role in the success of the organization. Hence the human resources management system in any organization due to the continuous changes in the environment cannot be a static phenomenon. Subject of motivation of human resources issues that require special attention in the management of organizations. The aim of this study was to identify and rank the factors affecting the motivation of accountants with the first technique (FTOPSIS). **Results:** in this study was used Herzberg's two-factor theory. The number of factors identified in this study is its 29 that 15 of health agents and 14 were other factors of motivating factors. **Conclusion:** The results showed that the most important motivational factors is compatibility with educational background and skills working jobs, job stress and job attractiveness.

## 1. Introduction

Motivation from the perspective of management science today is the most important field of work in organizations and, ultimately, productivity. Theorists know effective management of human resources as the key to organizational and they are very fast-moving organizations toward technology role of human as a vital and strategic organization is more and more considered. Thus, satisfaction and motivation and they are more interested in the job tenure and therefore it is important to meet the organization's objectives. One of the most important management tasks in organizations, identify talented potential employees and providing opportunities for promoting productivity growth and prosperity of those who provide. Studies show an increase in labor productivity linked incentive (Mehregan, 2004). The performance is a function of ability and motivation. . Today, not without considering productivity, and without the knowledge of the factors affecting the increase, towards sustainable development. Since man has a key role in development and development is done by human, psychological and spiritual needs of the people is very important. So one of the important duties of the manager is motivation of people, people with multiple needs to achieve organizational goals. In a general classification of motives into three groups (physical, social and psychological) is placed. As part of the humanitarian needs in the workplace, such as workplace facilities (the perfect place to work, air, light, etc.) refers to the physical incentives. The category of the needs of people relate to the behavior of others, especially the management and eliminates many social needs say social motivations and those that satisfy spiritual needs of people with it, is the psychological motivations (Herzberg, 2003).

The nature of the accounting profession is such that a set of tasks to be done routinely and regularly. Due to the nature of the accounting profession is that by repeating a series of tasks, aspects of mental and specific motivational aspects are of great importance. Given the importance of motivational and

\* Corresponding author: [Hassan.DehghanDehnavi@gmail.com](mailto:Hassan.DehghanDehnavi@gmail.com)

DOI: <https://doi.org/10.24200/jmas.vol8iss01pp44-50>

psychological factors among accountants, the aim of this research is to identify and prioritize the factors that affect motivation accountants, with knowledge and manage it accountants have been in a good condition mentally and motivation (Jibowo, 2007).

### **1.1 Literature**

Abzari and Sadri (2010) in a study entitled "Understanding the factors that influence employee motivation Oil Products Distribution Company in the headquarters in Tehran" to review the factors influencing employee motivation. The population consisted of all personnel of the National Oil Products Distribution in every job category. The number of samples with limited sample size formula and simple random sampling were estimated 100 people. Statistical analysis showed that the study's assumptions base on significant and positive relationship with spiritual, material and organizational factors accepted and the factors of moral, material and organization has the greatest impact on increasing staff motivate. The results on the material showed that job security, amenities and privileges to have the greatest impact on increasing the motivation of employees.

Akbari and Salehi (2014) in a study entitled "The success of the superego and its impact on the motivation and performance of the National Iranian Gas Company workers" to check the success of the superego and its impact on the motivation and performance of employees in order to increase motivation and improve the functioning of National Iranian Gas Company they paid. In this work, the success of the superego as the independent variable and the dependent variable was introduced as a motivation and performance. The population of 150 staff of National Iranian Gas Company by Cochran and through random sampling, 110 samples were selected. To achieve validity, content validity and construct validity and reliability using The obtained using Cronbach's alpha coefficient 0/941, which was confirmed. . Also in this study to test hypotheses of linear regression and Spearman correlation coefficient and structural equations model was used to determine the fitness of variables. The results show that the success of the superego by a factor of 0/885 on the motivation and performance of National Iranian Gas Company employees have a positive impact.

Ansari and Shahbazi (2011) in a study entitled "Explaining the process of motivation (motivators) and its relation to ethical behavior in sport and youth workers of West Azarbaijan province" to investigate the relationship between motivation process (motivators) and ethical behavior in sport and offices West Azarbaijan province's youth. The results showed that between triggers and ethical behavior of employees there is a significant and negative relationship. Therefore, the more factors to stimulate certain behavior in a person grows, so does the priority of these fits your needs falters and less adherence to ethical behavior from their shows.

Asgharpour (2006) in an article entitled "Measuring employee motivation by using statistical analysis Multi-Agent" by which he was released were examined staff motivation and training issues. The main motivations identified in this study, as independent work, at rest, interpersonal relations in the workplace, a high degree of personal responsibility and good working environment.

Ashish and Zachary (2004) In his article analyzes the factors affecting the motivation of human resources in the public sector. Their aim is to analyze the factors affecting the motivation of human resources in the public sector in order to strengthen the effectiveness of tasks and procedures. In this study, several aspects including analysis of theoretical basis, systematic and comparative analysis, qualitative and mixed methods research and analysis documents have been used.

## **2. Materials and methods**

### **2.1 Research questions**

The research questions include the following

#### **2.1.1 The key questions**

1. Based on the theoretical foundations of research, what are prioritizing of the factors influencing the motivation accountants?

#### **2.1.2 Sub questions**

1. What is the Factors Influencing on the motivation of accountants from the motivation factors?
2. What is the prioritize the factors affecting on motivation of accountants from motivated and health factors?

### **2.2 Research Methodology**

Choose appropriate research methods depends on target and the nature and subject of research and administrative facilities (Khaki, 2005). This research is descriptive research from method in the branches and sub-fields are case study. Descriptive research includes methods that aim to describe a situation or phenomenon of interest (Alvani, 2007).

Descriptive studies can be run only for a better understanding of the situation or to help the decision making process. descriptive research divided 6 subcategories of survey, solidarity, action research, case studies, Causal, comparative.

The purpose of this research is applied research. Applied Research are research's that theory, the rules, principles and techniques that are developed in basic research to solve real problems and to apply executive (Gay and Diehl, 1992).

### **2.3 Methods and tools for data collection**

To collect data in this research used the library and field methods. The authors of the theoretical foundations of the library and through the study of books, scientific journals and scientific databases on the Internet is used. Statistics data of this study, using field collected through questionnaires distributed among them.

In summary, in this study the following two methods and tools used for data collection:

1-library: literature and theoretical foundations of reading books in English and Farsi issues and issues related to motivation and extraction of articles can be obtained.

2- Questionnaires: to collect data in this research is questionnaire. The purpose of this questionnaire is to determine the priority factors influencing the motivation accountants.

## 2.4 Community and sample

In this study worker city of Yazd are working in government agencies, as the population are considered. The statistical sample of the population is selected and to calculate the sample size of the sample used Cochran formula.

## 2.4 Methods and tools to analyze the data

At the beginning of this study is to examine the theoretical foundations of the employee motivation. After reviewing the literature, factors affecting the motivation of accountants in the organization are identified. After identifying the factors influencing the motivation, the survey questionnaire is designed based on these factors. The questionnaire must be filled by a sample of accounting and the results is analysis by the fuzzy technique (FTOPSIS). Finally, the results of data analysis with the fuzzy technique shows the priority factors influencing the motivation accountants (Chen and Huang, 2006).

## 2.5 Process research

Here are the steps that should be taken in order to do research, and delivers each step of the research is described.

## 2.6 Descriptive statistics

### 2.6.1 Demographic information of respondents.

In order to better understand the nature of society in research, studies and learn more about the variables, the analysis of statistical data, it is necessary to describe this data. As well as data describing a step in the direction of the pattern recognition and the basis for explaining the relationship between the variables that are used in research. In this section, demographic characteristics of respondents described using descriptive statistics.

### 2.6.2 Gender of respondents

As the charts below is the most responsive accountability in this study were male. The results show that in a sample of 27 of them was men means 90% of the total sample and women of 3 people, 10% of the total sample.

**Table 1. Distribution of respondents according to their gender**

Gender	Distribution	Percentage
men	27	90
women	3	10
Total	30	100

### 2.6.3 Age of respondents

As the data show that 30 percent of respondents in this study are in 46 to 50 years. The lowest prevalence of people aged more than 51 years that only 4% of the total sample included.

**Table 2. Distribution of respondents according to their age**

Percentage	Distribution	age
10	۳	25-30 year
20	۶	30-35 year
16	۵	35-40 year
20	۶	40-45 year
30	۹	45-50 year
4	۱	50-55 year
100	۳۰	Total

work experience of respondents

As the information provided shows that the highest frequency of between 11 and 20 years of experience. The lowest frequencies of between 31 and 35 work experience that only 6% of the total sample included.

**Table 3. Distribution of respondents according to work experience**

Percentage	work experience	work experience
16	5	5-11 year
24	7	11-15 year
24	7	16-20 year
16	5	21-25 year
14	4	26-30 year
6	2	31-35 year
100	30	Total

## 2.7 Statistics Analysis

Prioritization of factors with the fuzzy technique (TOPSIS)

In this step of research, the factors affecting the motivation accountants are prioritized. Priority factors to be carried out 3 as follows.

- 1) prioritize the motivational factors that influence motivation Accountants
- 2) prioritize factors affecting the motivation of Accountants (Health and motivational)

A) a decision tree

At this stage, decision tree is the framework in the first technique used to prioritize, to be traced. The decision tree This research is presented in the figure below.

B) Summary of responses and decision matrix

In this field of research, the results of the questionnaire responses will be summarized and then a decision matrix that is considered input TOPSIS technique, caused. Decision matrix, the matrix is composed of decision criteria and options. In this study, the option of decision, factors influencing the motivation and decision making are accountability. The decision matrix is presented in the table below. The decision matrix for triangular fuzzy numbers fall (Gabčanová, 2011).

Respondent 30			Respondent 29			...	Respondent 3			Respondent 2			Respondent 1			Criteria Options
0.4	0.5	0.6	0.7	0.8	0.9	...	0.7	0.8	0.9	0.7	0.8	0.9	0.8	0.95	1	١
0.5	0.65	0.8	0.7	0.8	0.9	...	0.7	0.8	0.9	0.7	0.8	0.9	0.7	0.8	0.9	٢
0.4	0.5	0.6	0.8	0.95	1	...	0.4	0.5	0.6	0.5	0.65	0.8	0.5	0.65	0.8	٣
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
0.7	0.8	0.9	0.8	0.95	1	...	0.7	0.8	0.9	0.8	0.95	1	0.7	0.8	0.9	٢٧
0.4	0.5	0.6	0.8	0.95	1	...	0.8	0.95	1	0.8	0.95	1	0.8	0.95	1	٢٨
0.4	0.5	0.6	0.8	0.95	1	...	0.8	0.95	1	0.8	0.95	1	0.7	0.8	0.9	٢٩

C) the calculation of fuzzy techniques TOPSIS and prioritize options

In this step-by-step techniques based on fuzzy TOPSIS, the options are prioritized. TOPSIS fuzzy calculation results are presented in the following breakdown.

1-Prioritized motivational factors affecting motivation Accountants

In this section, the results are prioritized motivational factors is provided in the questionnaire. Of these 14 are visible in the table below.

**Table 4. Prioritize the motivational factors that influence motivation Accountants**

Rank	CCi	D-	D+	Factor	Row
8	0.712	0.623	0.251	Job promotion opportunities	١
2	0.723	0.795	0.305	job stress	٢
4	0.714	0.750	0.301	Status and jobs prestige in the organization	٣
11	0.674	0.774	0.375	The challenge of the job	٤
7	0.713	0.933	0.376	Job independence	٥
14	0.348	0.356	0.666	Integration between tasks	٦
9	0.689	0.701	0.316	Compatibility of the characteristics with job	٧
12	0.668	0.362	0.180	The possibility of innovation and creativity in business	٨
10	0.675	0.735	0.354	Diversity of tasks and responsibilities of the job	٩

5	0.713	0.740	0.298	Learning new skills on the job	۱۰
13	0.519	0.454	0.422	No ambiguity in job	۱۱
6	0.713	0.911	0.367	Jobs identity	۱۲
1	0.784	0.811	0.224	Jobs compatibility with educational background and skills working	۱۳
3	0.715	0.655	0.261	Attractiveness of jobs	۱۴

## 2) Prioritize factors affecting the motivation of Accountants (Health and motivational)

In the third part of the calculation results, the results of priority all factors with fuzzy TOPSIS method is provided. The following table provides the results.

**Table 5. Prioritize health and motivational factors influencing the motivation Accountants**

Rank	CCi	D-	D+	Factor	Row
13	0.712	0.623	0.251	Job promotion opportunities	۱۶
4	0.723	0.795	0.305	job Stress	۱۷
7	0.714	0.750	0.301	Status and jobs prestige in the organization	۱۸
20	0.674	0.774	0.375	The challenge of the job	۱۹
11	0.713	0.933	0.376	Job independence	۲۰
28	0.348	0.356	0.666	Integration between tasks	۲۱
15	0.689	0.701	0.316	Compatibility of the characteristics with job	۲۲
23	0.668	0.362	0.180	The possibility of innovation and creativity in business	۲۳
18	0.675	0.735	0.354	Diversity of tasks and responsibilities of the job	۲۴
8	0.713	0.740	0.298	Learning new skills on the job	۲۵
27	0.519	0.454	0.422	No ambiguity in job	۲۶
9	0.713	0.911	0.367	Jobs identity	۲۷
3	0.784	0.811	0.224	Jobs compatibility with educational background and skills working	۲۸
6	0.715	0.655	0.261	Attractiveness of jobs	۲۹

Job satisfaction has two separate. One of the dimensions of the known health factors include environmental characteristics of jobs and external aspects, such as supervision, salary, interpersonal relations, work situations. The second aspect is actually factors known as triggers to work, job content and its inner aspect and includes aspects such as the importance of the development, responsibility and growth. Job satisfaction can be best defined as an evaluation process that what a person is examined to what the demand (Gandalf, 2005). As seen in the above table the most important health factors affecting the motivation are respect and appreciation from management accountants and administrators, system pay wages and benefits, job security, prestige and reputation of the organization and the culture and values of the organization. Among the most important factors affecting motivation motivational factors as well as compatibility job with educational background and skills working with accountants, job stress, job attractiveness, status and prestige jobs in the organization and learn new skills on the job (Hafeznia, 2008).

## 3. Discussion and results

### 3.1 Analysis of the results of the analysis of data

#### A) motivation

Based on the results of data analysis with the first technique, the motivation 5 factor accounting in their motivation are considered more important than other factors, is presented in the table below.

**Table 6. The most important motivational factors influencing the motivation Accountants**

CCi	Factor	Row
0.784	Jobs compatibility with educational background and skills working	۱
0.723	Stress job	۲
0.715	Attractiveness of jobs	۳
0.714	Status and prestige jobs in the organization	۴
0.713	Learning new skills on the job	۵

B) factors affecting the motivation of Accountants (Health and motivational)

Based on the results of data analysis with the first technique, the most important factors affecting the motivation of accountants, is presented in the table below.

**Table 7. The Health and motivational factors influencing the motivation Accountants**

CCi	Factor	Row
0.787	Respect and appreciation from the management and supervisors	۱
0.786	Pay wages and benefits	۲
0.784	Jobs compatibility with educational background and skills working	۳
0.723	Stress job	۴
0.718	Job security	۵

#### 4. Conclusion

Herzberg's two-factor analysis theory

Herzberg's two-factor theory, called the hygiene factors are factors that cause dissatisfaction with the lack of it, while it would not be satisfactory. Motivation factors the lack of that is not cause dissatisfaction, however, satisfied that entails.

Among the most important factors affecting the motivation of Accountants (5 first factor), 3 health factors and 2 motivating factor. Different analysis of the results obtained. One of this analysis is that because the health of wages, recognition and respect and job security for accountants is not properly funded, these factors have been identified as priority needs. In order to motivate employees based on Herzberg, motivation should be a greater priority than health factors, but not acceptable to satisfy the health needs of the accounting profession has meant that these factors have a greater priority than the motivational factors.

What can be concluded is that if health factors at acceptable levels to be met, given the nature of the accounting profession is expected to among the factors influencing on stimulate motivation the health Factors surpassed accountants and they have a special place.

#### REFERENCES

- Abzari, M. & Sadri, H. 2010. Factors affecting employee motivation electricity distribution companies of city, Eighteenth International Conference on Electrical Engineering.
- Akbari, M. & Salehi, S. 2014. Determine the relationship between transformational leadership with effective management, motivation and employee satisfaction, Journal of Human Resources Management University of Imam Hussein (AS), the sixth year, (4).
- Alvani, S. 2007. Public administration, Tehran, straw, Siam printing.
- Ansari, M., Dehghan Anari, F. & Shahbazi, G. 2011. Attitudes of staff and the heads of National Iranian Oil Company: Determination of motivation and its relationship with job satisfaction, Journal of Management Studies, Law, Volume 2, Issue 7.
- Asgharpour, M. 2006. Multi-criteria decision making, Tehran, Tehran University.
- Ashish, C. & Zachary, F. 2004. "Utilization of performance appraisal system in health care organizations and improvement strategies for supervisor. Health Care Management. 22(2):117-27.
- Chang, P. & Lee, E. 1994. "Ranking of fuzzy sets based on the concept of existence", Computers mathematics application, 27, 9/10, 1-21.
- Chen, C., Lin, T. & Huang, S. 2006. "A fuzzy approach for supplier evaluation and selection in supply chain management, "International Journal of Production Economic", 102, 289–301.
- Gabčanová, I. 2011. "The employees – the most important asset in the organizations. Human Resources Management & Ergonomics, 5, 1, 30-33.
- Gandalf, A. 2005. "why do nurses at a university hospital want to quit their jobs? journal of nursing management , 13:327-329.

- Gay, L. & Diehl, P. 1992. Research Methods for Business and Management, Maxxwell Macmillan International Editions.
- Hafeznia, M. 2008. Introduction to research methods in the social sciences publishing, printing XIV.
- Herzberg, F. 2003. One more time: How do you motivate employees?”, Harvard Business Review. 00178012.81(1).
- Jibowo, A. 2007.” Effect of Motivators and hygiene factors on job performance among extension workers in the former Western state of Nigeria”. The quarterly journal of Administration, 12 (1): 45-54.
- Khaki, G. 2005. The method with the approach of the dissertation, Tehran, reflections.
- Mehregan, M. 2004. Operational research and its applications, Tehran, academic books.

How to Cite this Article:

Reyhani F., Dehghan Dehnavi H., What is the Priority of factors affecting on accountants motivation from motivation dimension, Journal of Management and Accounting Studies 8(1) (2020) 44–50.