

The Role of Modern Accountant Skills to Improving the Effectiveness of Performance in Oil Companies¹

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ABSTRACT

The main objective of the current study is to try to develop the role of internal control and audit in government units, especially in risk management, and this is achieved by identifying the role of internal control and audit in activating risk management in government units and identifying the requirements for activating the role of internal control and audit in the assessment of risk management in government units.

The study found that the existence of a scientific specialization in the field of oversight, internal control and audit contributes to the increased effectiveness of the staff of the Internal Audit Department, followed by the provision of continuous training, specialized courses in the evaluation of risk management for the staff of the internal audit department, in order to enable them to perform their duties effectively, followed by the professionalism, experience and skill of the control and internal audit staff that enables them to properly assess risks within government units.

The study recommends the need to develop the reports of internal audit departments, as oversight and internal audit reports should include an assessment of risk management processes, the extent to which unit management is committed to governance, and the fight against corruption within government units.

INTRODUCTION:

Accounting is a profession, the basis of which is measurement and communication of results to those who are interested in the subject of measurement, and because the accountant is responsible for performing the measurement and communication processes, it was necessary for him to possess some characteristics and skills that guarantee him the quality of performance, and allow him, through developing them, to be distinguished in this performance, in order for his success to be achieved. In disclaiming his responsibility in the manner appropriate to the environments in which he works.

This is what prompted professional organizations to issue recommendations regarding the importance of taking care of accounting learning and education programs to prepare and qualify accountants with scientific knowledge and skills.

And through many interested professional organizations, the International Federation of Accountants (IFAC: International Federation for Professional Accountants) highlights six international standards for professional accountants, enabling them to familiarize themselves with the requirements of the profession, including Standard No. (3) titled (Professional Skills)(1), which includes the development of five groups of skills falling under the following main headings:

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- 1- Intellectual skills: These are skills that enable the accountant to acquire the necessary accounting knowledge to solve work problems. These skills are located in six levels arranged in ascending order: knowledge skill, understanding skill, application skill, analysis skill, composition skill, and evaluation skill.
- 2- Technical and functional skills: These are skills that enable the accountant to create a scientific background that enables him to perform well, such as the skill of using numbers applications, and the skill of using information technology.
- 3- Personal skills: These are skills that enable the accountant to learn, refine his behavior, and change his attitudes in a way that suits the work environment. Examples of these skills include the skill of self-management, the skill of initiative, and the skill of the ability to influence.
- 4- The skills of dealing with and communicating with others: These are skills that enable the accountant to communicate and work with others for the benefit of the work, such as the skill of negotiation, and the skill of working within work teams effectively.
- 5- Organizational and business management skills: These are skills that enable the accountant to understand aspects of workflow in his work environment, because he has become part of the decision-making team. Examples of these skills include strategic planning, decision-making, and leadership.

RESEARCH METHODOLOGY

1 -Research Problem:

The foreseeable future of the accounting profession in Libya depends to a large extent on the type of accounting educational outputs that prepare for practicing the profession, and on the nature of the upcoming global openness, and the accompanying growth in the business sector, which started owning some public sector institutions.

The public sector, which is mainly related to public administration. The changing circumstances accompanying this administration were the direct cause of the backwardness of the accounting profession over the past quarter century, which contributed to creating a gap that the profession may find difficult to bridge, which is the gap between reality and expectation.

The reality of our professional accountants, and what is expected of them to achieve, and that this gap may widen if the call of international professional organizations to professional accountants is ignored, to the need for local professional organizations to move in a general and gradual direction towards a method based on competence in professional preparation to ensure the quality of financial performance

2-Research Importance:

The study tries to urge all those in charge of the accounting profession, university professors, and researchers to understand the dimensions of the problem, and encourage them to use research methods to study the relationship between the oil environment and the accountant, and professional skills, measure them, and suggest ways to develop them.

The study also presents professional skills, which may be useful to the audience of accountants and the environment around them, if properly understood and used, as they may be important:

- 1- For the accountants themselves, to identify the qualities that they must possess in the field of their profession, which enable them to raise the level of their performance.
- 2- For different institutions, which appoint accountants to work for them or benefit from their services.

- 3- For planners of training programs and study curricula for trainee accountants in training centers, institutes, and universities that qualify students to practice the profession.

3- Research Objectives:

This study aims to:

1. Knowing the availability of some professional skills in the accountants of oil companies, with the aim of identifying their deficiencies, and thus suggesting ways that might fill this deficiency.
2. Finding out whether the accountants in the oil companies have any efforts towards acquiring and developing these professional skills, in order to identify deficiencies, if any, and suggest ways to avoid them.

4- Research Hypothesis:

The research is based on the hypothesis that (the oil accountant has the necessary professional skills to perform his work in the oil units).

THE FIRST TOPIC: PROFESSIONAL SKILLS FOR THE ACCOUNTANT IN THE OIL COMPANIES:

First: The Concept of Vocational Skills

Accountants adopt a concept with a comprehensive framework, describing professional skills through it as: that part of the set of Capabilities required by professional accountants to achieve efficiency, and that these capabilities include - in addition to skills - knowledge, values, ethics, and professional attitudes. That is, if:

$$\text{Capabilities} = \text{knowledge} + \text{skills} + \text{values, ethics and professional attitudes.}$$

So if the abilities: are inherent qualities in the individual, hereditary and mostly acquired,

Thus, it can be said: Professional skills are qualities inherent in the individual, hereditary and acquired, and the efficiency of his performance is his apparent action, provided that this performance is within the framework of values, ethics, and professional attitudes, in compliance with professional responsibility, and in order to preserve the public interest.

Second : Types of Vocational Skills

1. Cognitive and cognitive skills:

Cognitive and perceptual skills include mental skills, technical and functional skills, and the following is a brief presentation of each.

1.1 Intellectual Skills

The profession of the chartered accountant - according to Law No. 611 of 1973 regarding the organization of this profession in the Jamahiriya - is the profession that mainly requires mental skill that is not subject to measurement, and not a manual or technical skill for its performance and continuity.

Does the accountant need one mental skill, as stated in the above law, or a group of mental skills? What is meant by mental skills?

The mind is a language that is understanding, the mind, and keeping the heart, and discernment. Using his mental activities, such as understanding, thinking, remembering, and optimal use of intelligence. These skills can be

reclassified into six levels; On the basis of the complexity of mental processes, starting from the simple to the complex; To take the following ascending order:

1.1.1 Knowledge: It refers to the psychological and mental processes related to memory, such as acquiring, storing, and retrieving information after a period in the form of recognition or recall. In this sense, it is the closest thing to expressing mental activity (remembering).

But if there is a deficiency in the activity or skill of remembering for any reason or circumstance, does this mean that the individual does not have the knowledge skill? The truth is no, because the knowledge skill required for professional work is the skill of obtaining and finding the necessary information to solve work problems, whatever and wherever they are, that is, the accountant has a sense of knowledge towards certain topics from the curriculum he studied, in addition to his ability to extract the knowledge required to solve multiple aspects of Business problems from different sources.

1.1.2 Understanding: It refers to the learner's ability to comprehend and recall what was previously absorbed from the acquired knowledge. Understanding as a mental skill is not considered effective unless it is associated with the activity of remembering. In other words, understanding requires knowledge, and requires the accountant at this level to be able to distinguish between what information is appropriate to solve a particular problem from that which is not appropriate from the set of data available to him, and to realize the possibility of alternative solutions, and to understand the rules of comparison between them.

1.1.3 Application: It refers to the learner's ability to use what he learned in new situations, such as demonstrating the correct use of a particular method, or converting numbers and data into statistical tables, and statistical tables into graphs, or applying certain laws in new situations, and in other words Application as a mental skill is an individual's ability to apply technical knowledge in an analytical and scientific manner.

1.1.4 Analysis: Analysis means dividing the content or subject into its elements or parts that make it up, with the aim of finding out the logical errors in this content, distinguishing and comparing, deducing, deconstructing, linking, and then comparing the elements and parts.

The analysis includes three aspects: element analysis, relationship analysis, and principle analysis. Examples of element analysis include distinguishing between statements that indicate facts and others that indicate personal opinions and viewpoints. As for the analysis of relationships, one of its examples is the distinction between hypotheses and evidence or hypotheses and results. The analysis of principles means identifying evidence that indicates bias or impartiality. Thus, analysis as a mental skill is: thinking based on knowledge, understanding and application, i.e. analytical thinking.

1.1.5 Synthesis: It is the process of eliciting relationships between a group of basic issues, and it is a process that helps explain data or phenomena, and leads to new solutions to problems. At this level, the accountant's innovative capabilities emerge in producing new information that is consistent with the information he analyzed, with the aim of predicting new information and drawing better results.

1.1.6 Evaluation: It is an advanced mental process, which means the ability of the individual to issue a quantitative or qualitative judgment, or both, on the value of the content he is studying to determine the suitability of the content for certain criteria that may be internal or external criteria, for the purpose of improvement, modification, and development. Examples of evaluation skill include judging the logical consistency of a particular work, estimating the value of a particular work using comparison methods, criticism in the light of internal and external standards, or judging the adequacy of conclusions and evidence.

From the foregoing, it can be noted that the previous six skills range in complexity from easy to difficult, and from tangible to abstract, and in all cases, each level depends on the previous levels, so that the six levels can take a hierarchical form whose base is knowledge skill, and its top is skill The most complex, which is the skill of evaluation or the skill of critical thinking.

Experiments have shown that there are individual differences between individuals, in terms of brain structure, that affect the extent of enjoyment of the previous levels. However, an accountant can be considered endowed with mental skills if he is able to:

Locating and obtaining appropriate information, whether from individuals, publications or electronic sources, and organizing, understanding and putting them into practice.

Inquiry, research, analytical, critical, and logical thinking that enables him to inform others of what they should know, and the ability to persuade them with arguments and evidence.

Unstructured Problems that may arise in unfamiliar Sitting conditions and their solution, and it is believed that the innovative solution to the problem requires a mixture of experiences that have not been linked to each other. Remembering is sufficient to solve traditional problems, while understanding is necessary to reach a new solution to more complex problems.

From the foregoing, it is clear that the accountant needs mental skills, with its six levels, previously mentioned, in order to be able to solve problems, make decisions, and issue good judgments in complex organizational cases.

1.2 Technical and functional skills

These skills enable the accountant to know the principles of accounting, and to create a scientific background that enables him to perform well. An accountant can be considered technically and functionally skilled if he has the ability to:

The use of number applications mathematically and numerically Numeracy on several cognitive tasks, optimal use, whether in measurement, in financial analysis, or in the decision-making process, and what it entails in selecting between alternatives and evaluating them, and choosing the best alternative leading to modeling decisions and conducting risk analyses, As well as the ability to use numbers applications on information technology, such as programs (Excel) that need to know these applications in order to be used in solving various accounting problems.

Using information technology systems and tools and employing them in solving business and accounting problems, demonstrating an understanding of the work of these systems, the ability to verify their validity and accuracy, and the ability to be part of a team that manages, evaluates, or designs these systems, or all of them.

Writing reports in the appropriate form and manner, technically and functionally.

Familiarity with legal and regulatory legislation, and work according to it. One study concluded that there is a close relationship between legal and accounting systems and legislation, and that these systems and legislation fundamentally and directly affect accounting procedures, practices and standards at the level of Arab countries, to the extent that the attention of professionals in these countries is focused on Towards verifying the extent to which the financial statements comply with the law, more than their interest in providing an appropriate disclosure element for the beneficiaries of this information, whether accounting or non-accounting! Does this result contradict the realistic theory in accounting that calls for the need for financial statements and reports to reflect the reality of the prevailing conditions in the environment, and what about the social acceptance of these outputs?

2. Behavioral Skills:

Behavioral skills are skills related to the accountant's behavior in terms of his ability to control himself and deal with others and communicate with them. These skills include both interpersonal skills and the skills of dealing with others and communicating with them. Below is a brief description of each.

1.2. Personal Skills:

They are skills related to the attitudes and behavior of the accountant, and the development of these skills enables the accountant to learn, refine his behavior, and change his attitudes. The accountant can be considered to have personal skills, if he is able to:

Self-management, self-management means an individual's attempt to recognize his true self and the truth of his behavior at work, and this includes learning how to deal with deficiencies, and face potential organizational problems, and he must know the appropriate time for his withdrawal from the stressful situation, and when the necessity calls for help and support. others, who are in the same stressful circumstances.

Initiative, influence, and self-learning: that is, he has the lifelong learning skill that allows him to bring the necessary knowledge to solve daily work problems.

Selecting and assigning Assign priorities within available resources, with the ability to organize work, so that it is completed before tight deadlines.

Motivating others, anticipating change, and being able to deal with it.

Taking into account the values, ethics and attitudes of the profession when making a decision, such as the accountant being characterized by confidentiality and honesty, so he does not publish the secrets of his clients and does not give a misleading opinion.

Professional Skepticism, and this skill requires the presence of the element of intelligence. If the accountant is not smart, even simple tricks may deceive him.

2.2 Interpersonal and Communication Skills:

They are skills that enable the accountant to work with others in the direction of achieving the common benefit of the organization, and enable him to receive and transmit information effectively, formulate reasonable judgments, and make decisions. The accountant can be considered possessing these skills if he can:

Good negotiation with others, adopting the Consultative Process as an approach to confronting conflict and resolving differences.

Working within teams, and studies have shown that gathering individuals helps to offer a wider range of options in some difficult situations that involve risk, and this may facilitate the process of issuing a good judgment in such situations. Understanding and dealing with the cultural and mental differences of individuals, such as understanding other personalities and moods and accepting other opinions.

Creating solutions and exchanging them, and concluding agreements. Studies have shown that there is a relationship between social behavior and innovative thinking. In the sense that everything that the individual learns through his intertwined human relationships has a cultural accumulation that pushes him towards innovation, and that training improves innovative thinking.

Efficiently resolve conflicting situations, such as starting with the opinions accepted by the opponents to attract their confidence, and then discussing the opposing points of view.

Discussion, reporting and defending his views, through formal and informal communications, oral and written, and in order for the accountant to activate his communications, he may need to plan operations for dealing with all forms of communication.

Listening and reading effectively, that is, awareness and understanding of what is heard or read, the ability to understand language, distinguish the main ideas, organize the information obtained, and be able to recall it.

It is worth mentioning that the association of communication skills with self-skills under one name is only evidence that ongoing studies on communication skills have proven the necessity of pairing them with self-skills, which is the art of dealing with others to activate the desired communication.

3.Organizational Skills

They are administrative skills associated with the work organization, and these skills include one group, which is the group of business management and organization skills.

These skills enable the accountant to understand all aspects of the workflow of the organization, and the importance of the accountant with these skills comes because he has become part of the decision-making team, and is required to play a more effective role in the routine management of the organizations, and is also required to develop his view and expectations of the expanding business world, and to develop his political and global awareness.

THE SECOND TOPIC: ACQUISITION AND DEVELOPMENT OF PROFESSIONAL SKILLS IN OIL COMPANIES:

First: The Concept of Acquiring and Developing Professional Skills:

The skills need to be learned to acquire them, and they need to be practiced and persevered with in order to make them part of the behavioral repertoire. They also need to be constantly developed to keep up with the new and improve performance. Development in this case may refer to the continuous learning process after the acquisition process, and it may also refer to every skill growth that follows each learning process, but this can be said in the term development, while in the Arabic language the continuous learning process after the acquisition process is called development, and it is called the occurrence of growth is gaining development.

Diligence in acquiring and developing skills can only be achieved out of a desire to build oneself and form a personality capable of excellence. Therefore, those who wish to acquire and develop their skills must adhere to some principles in order to achieve their aspirations, including:

1. That his guiding light in all his steps is faith in God and then devotion to work.
2. To be convinced that if he strives, he will reap the fruits of this effort.
3. Listening to others and their suggestions to benefit from them, and being patient to learn what they are ignorant of.
4. Knowledge and knowledge are the weapon of the individual in his practical life, so it is necessary to continue training, qualification and learning.
5. Away from stereotypes and routine, because they kill abilities and right thinking.
6. The conviction that there are stumbling blocks and difficult situations that he will face, and that a person must overcome them with determination.

Second : Means of acquiring and developing professional skills:

Professional skills can be acquired and developed through:

1. Education of all types, general and vocational, and training.
2. Practical Experience.
3. Development through lifelong learning

Before delving into how to acquire vocational skills through these means, it is worth stopping by the main path through which Ala passes, which is learning. Learning can be subjective through: daily (horizontal) work experience, observing and imitating others, and reflection; That is, thinking about how to perform the skill and trying to perform it, and other methods of self-learning, which are unplanned, irregular and informal methods, and the individual can give his learning the characteristic of planning, regularity and formality by engaging in education programs of all kinds, including training.

So the overlap between learning methods is noticeable. Training can be a kind of education that may permeate educational stages, practical experience, or the continuous development process. Education may permeate practical experience, and practical experience in itself may be education and so on. The following is an explanation of this and a brief presentation of the means by which vocational skills may be acquired.

1. Education:

The accountant can acquire a large part of the professional skills through the general and professional education he receives, as follows:

1.1 General Education:

It refers to the content of non-professional subjects that an individual receives during the education period prior to accounting education, as well as those that he receives during the accounting education period itself, such as: history, behavioral sciences, and economic, political and social forces: such as public administration, political awareness, geography...etc., And quantitative data, such as linear programming, operations research, statistics, etc., and critical thinking: such as mathematical analysis, financial mathematics, arts, literature, and sciences: languages, poetry, prose, chemistry, physics, etc., and social values: such as Islamic and legal studies.

A good foundation of general education is the key to acquiring intellectual skills, interpersonal skills, interpersonal skills, communication skills, organizational skills, and lifelong learning. The knowledge acquired through general education provides the basis upon which professional accounting studies are built.

1.2 Professional Accounting Education:

This education is represented in studying the following cognitive courses:

- 1- Accounting, Finance and Related Knowledge.
- 2- Organizational and Business Knowledge.
- 3- Information Technology Knowledge and Competences.

This knowledge enables the accounting student to acquire and develop his technical and functional skills, organizational skills, business management, and mental skills. As for the set of behavioral skills, he may acquire and develop them if teaching methods are available that take into account the acquisition of these skills.

It is worth mentioning that the concept of transferable skills is a concept recently popularized in educational circles, in the sense that the skills that are developed during the different educational stages can benefit the acquired when moving to the employment stage, and therefore this concept enables knowledge of the skills required at work. Then work on integrating them into educational programs, in addition to the fact that these skills - developed after that in practice - can be transferred by the employee when moving between different work environments.

2. Practical Experience:

Practical experience is the individual's attempt to possess information in its field while practicing his work, and using it at another time. Experience as a whole is a learning process consisting of parts and steps of a mental nature

sometimes, and material ones at other times. These parts are limited to three steps, one of which does not replace the other, namely:

- A. Do something.
- B. Feeling the impact of the work.
- C. Realizing the relationship between work and its results.

The previous process can begin at any stage and continue without limits. Looking at the figure above, the main stages of this cycle are: experience, then reflection, then planning a new behavior, then experiencing that behavior. Each stage is vital to the success of learning. Without thinking, we will simply repeat the same thing. Mistakes, and without planning for good behavior, nothing can be done about our mistakes despite our knowledge of them, and without trying the plan, we will not be able to know the validity of our ideas on the ground, these stages of experience, thinking, planning and implementation of learning enhance learning and deepen understanding of what we do, how, and why we do.

The accountant can have the experience that enables him to acquire and develop his skills through:

- Performing a variety of duties in the field of his work environment, meaning that experience is by breadth and not by length of time, and the accountant can use reflection, i.e. re-completion of work in the work environment, as a means of learning, and learners and beginners need to apply this method to obtain practical experience during the practical training period. Whether the trainee is a student of accounting or a practicing accountant, designing a good training program in the practical environment achieves a lot of the required expertise. Supervisors, observers, and everyone involved in the practical training process may need to receive effective training in order to be able to plan practical training programs.
- Accountants may be able to benefit from each other's experiences by working in groups, or benefit from experiences transferred from other work environments, or benefit from more experienced accountants, especially since there is the possibility of designing automatically programmed experience systems that include the experience and knowledge of colleagues in the profession. These systems are a means of preserving skills and experiences that are rarely available on a permanent basis, and they are also a means of training, which may benefit new accountants who are inexperienced, especially in the field of acquiring technical skills.

3. Development through lifelong learning:

In May 2004, the international educational standard IES7 was issued: entitled (Continuing Professional Development: A Lifelong Learning Program and Continuous Development of Professional Competence), which obligated the bodies and authorities regulating the profession to require all professional accountants in their environment to develop and maintain competence that is appropriate and appropriate to their work and professional responsibilities. Provided that this development is subject to these authorities, as the paragraphs of this standard regulate the nature of this subjection.

Which is represented in the professional authorities providing continuing professional development programs CPD:

Continuing Professional Development, encouraging and facilitating the process of entering programs offered by others, evaluating the appropriateness of these programs, measuring, verifying them, and controlling their quality, and providing appropriate deterrence for accountants who do not meet the requirements of this standard or who fail to develop their capabilities and maintain their efficiency, especially those who operate high-risk businesses:

Adopt more rigorous monitoring for those operating in high risk roles.

Development through lifelong learning, or what is called continuous professional development, means the activities by which individuals develop their abilities and skills, through a wide range of learning processes of all kinds: such as formal education, distance learning, training, etc., and the following are examples of these activities developmental:

- 1- Participation in courses, conferences, and seminars.
- 2- All types of self-learning, such as experience, reflection, feedback, observation, etc., in addition to organized on-job training and out-job training on new software, training on new systems, or procedures. And new techniques used to perform the professional role.
- 3- Professional publications and academic writings.
- 4- Participation and work in technical committees.
- 5- Teaching a course or teaching an educational course for continuous professional development. CPD in a field related to professional responsibilities, that is, through teaching activities, and the transfer of knowledge to others.
- 6- The official study related to professional responsibilities.
- 7- Participation as a speaker in conferences, short courses, or panel discussions.
- 8- Writing technical articles, working papers, and writing books in the technical field of the profession.
- 9- Research: It includes reading professional literature or professional newspapers in order to apply their content in performing the professional role.
- 10- Sitting for rehabilitation exams or taking official exams.

THE THIRD TOPIC: THE APPLIED SIDE OF RESEARCH:

3-1 Questionnaire form

The questionnaire form prepared by the researcher consisted of preparing a list consisting of a set of questions that included and revolved around the dimensions and aspects of the role of modern accountant skills in improving the effectiveness of financial performance in oil companies and identifying the extent of their reflection on improving the effectiveness of financial performance, as the questionnaire contained two axes that represented the skills of the accountant modernization (10 questions), and improving the effectiveness of financial performance in oil companies (10 questions), achieving a total of 20 questions that were answered by respondents according to the five-point Likert standard.

3-2 The Validate of Reliability:

In order to validate the reliability related to the questionnaire form, in order to identify the extent to which the same results were obtained after distributing them within a specific period, as the Cronbach's alpha coefficient was used to measure the reliability of the scale, and the axis of modern accountant skills recorded the value of Cronbach's alpha (90%), while the axis of improving the effectiveness of financial performance was Record (90%), and this indicates that the scale is characterized by stability as long as the research variables recorded values for Cronbach's alpha higher than (80%).

3-3 Analyzing the opinions of the sample and its response:**1. Analysis of the opinions and response of the research sample regarding the independent variable, modern accountant skills:**

Table (1) presents the response and analysis of the opinions of the research sample regarding the variable of modern accountant skills using some statistical indicators such as the arithmetic mean, the standard deviation of the sample responses, as it turns out that the aforementioned variable achieved a high arithmetic mean and exceeds the hypothetical mean as it reached (4.6633) and with a standard deviation (0.6049).) which shows the deviation of the values from their arithmetic mean, and these results came as a result of achieving a high response at the level of the items through which the dimension was measured, as shown in Table (1).

Table (1) The mean and standard deviation of modern accountant skills.

N	Paragraph	Minimum	Maximum	Hypothetical Mean	Mean	Std. Deviation
1	The effect of modern accountant skills on how the technical information systems work in my workplace to be able to use them when needed.	4.00	5.00	3.00	4.80	0.40406
2	The impact of modern accountant skills on employing the Internet in work service.	3.00	5.00	3.00	4.78	0.54548
3	The impact of modern accountant skills on participation in training courses and seminars.	4.00	5.00	3.00	4.78	0.41845
4	The impact of modern accountant skills on subscription to professional journals, and knowledge of the developments reached by professional organizations in the field of the accounting profession	3.00	5.00	3.00	4.68	0.58693
5	The effect of modern accountant skills on the ability to adapt to others	3.00	5.00	3.00	4.76	0.51745
6	The impact of modern accountant skills on the extent to which legal standards are applied in all operations of the establishment.	4.00	5.00	3.00	4.94	0.23990
7	The effect of modern accountant skills on the disclosure of operations and actions taken to reduce and eliminate risks.	4.00	4.00	3.00	4.00	0.00000
8	The effect of modern accountant skills on teamwork and cooperation with colleagues in accomplishing business.	2.00	5.00	3.00	4.26	1.08440
9	The effect of modern accountant skills on the use of a system of best alternatives, when solving multiple choice problems	2.00	5.00	3.00	4.26	1.08440
10	The impact of modern accountant skills on assignment to work within technical committees	3.00	5.00	3.00	4.87	0.54567
The impact of modern accountant skills on assignment to work within technical committees					4.6633	0.6049

Source: prepared by the researcher based on the results of SPSS.V.20.

2. Analysis of the opinions and response of the research sample regarding the variable of economic development:

Table (2) presents the response and analysis of the opinions of the research sample regarding the variable (improving the effectiveness of financial performance) using some statistical indicators such as the arithmetic mean and the standard deviation of the sample responses. Normative (0.5087), which shows the deviation of the values from

their arithmetic mean, and these results came as a result of achieving a high response at the level of the items through which the dimension was measured, as shown in Table (2).

Table (2) The mean and standard deviation to improve the effectiveness of financial performance:

N	Coding	Minimum	Maximum	Hypothetical Mean	Mean	Std. Deviation
1	Modern accountant skills help in raising the level of transparency in the company distributing petroleum products	4.00	5.00	3.00	4.80	0.40406
2	Modern accountant skills helped in	4.00	5.00	3.00	4.88	0.32826
3	The accountant's modern skills help provide a mechanism to ensure the participation of everyone within the company in the distribution of petroleum products.	3.00	5.00	3.00	4.80	0.45175
4	Modern accountant skills help in distributing responsibilities among the entities responsible for supervising and working within the company distributing petroleum products	4.00	5.00	3.00	4.80	0.40406
5	The accountant's modern skills help in implementing legislation that ensures the distribution of responsibilities between the various bodies in order to achieve the interest.	4.00	5.00	3.00	4.92	0.27405
6	Modern accountant skills help in the need to respect the rights of stakeholders protected by law.	3.00	5.00	3.00	4.84	0.42185
7	Clarification of the indirect economic effects helps in assessing the importance of those effects.	2.00	5.00	3.00	4.72	0.64015
8	Modern accountant skills help in the accurate disclosure of data related to financial matters within the company and the distribution of all petroleum products	3.00	5.00	3.00	4.72	0.53605
9	The accountant's modern skills help provide channels for disseminating information to enable external parties (the Board of Supreme Audit) to access it in a fair and transparent manner within the company Distribution of petroleum products	3.00	5.00	3.00	4.72	0.57286
10	The accountant's modern skills help in the work of the board of directors based on the care of the keen man for what is in the interest of the company, distributing all petroleum products	3.00	5.00	3.00	4.78	0.46467
The total arithmetic mean and standard deviation at the variable level (improving the effectiveness of financial performance)					4.85	0.5087

Source: Prepared by the two researchers based on the SPSS program

3-4 Correlation Test: This paragraph focuses on knowing the correlation coefficient between the independent variable (modern accountant skills) and the dependent variable (improving the effectiveness of financial performance). Table (3) shows the correlation matrix between the research variables, as the researcher assumes that there is a correlation Positively significant between modern accountant skills and improving the effectiveness of financial performance. The results were as follows:

Table (3) Correlation coefficient between research variables:

N	Dependent dimension Independent dimension	Improving the effectiveness of financial performance	
		Correlation coefficient	Sig level
1	Modern accountant skills	0.95	0.000

Source: Prepared by the researchers based on the SPSS program

From Table (3), the results showed the existence of a positively significant correlation between the modern skills of the accountant and improving the effectiveness of financial performance. The correlation coefficient was (95%) with a significant level (0.000). According to these results, the first hypothesis is accepted, which states that there is a significant correlation. Positive link between modern accountant skills and improving the effectiveness of financial performance, at the level of this research.

3-5 Effect relationship test results: In the previous paragraph, the correlation coefficient was tested between the research variables, as it was found that there is a strong and positive relationship between the research variables. Financial), therefore, this paragraph is concerned with testing the effect of the independent variable (modern accountant skills) on the dependent variable (improving the effectiveness of financial performance), as the researcher assumed a second hypothesis, which is that there is a significant effect relationship between modern accountant skills and improving the effectiveness of financial performance. This relationship was identified by testing the influence coefficient, which is (Beta), which represents the degree of inclination of the independent variable (modern accountant skills) on the dependent variable (improving the effectiveness of financial performance). Its significance is tested on the calculated (t) value and compared with the tabular value according to the degree of freedom. On the one hand, and on the other hand, the test of morality is carried out at the level of morality assumed by the researcher, which is (5%). The amount of interpretation of the independent variable (modern accountant skills) will also be recognized in the dependent variable (improving the effectiveness of financial performance) through the coefficient of determination, whose significance is tested through the calculated (f) and compared with the tabular (f). The coefficient of determination or the level of significance determined by the researcher is used, which is (5%). If the level of significance achieved is less than it, the interpretation coefficient is accepted. Tables (4) and (5) the results of the influence relationships between the independent variable (modern accountant skills) and the dependent variable (improving the effectiveness of financial performance). The results were as follows:

Table (4) Test of variance (ANOVA) between modern accountant skills and improving the effectiveness of financial performance.

source of contrast	sum of squares	freedom degrees	mean of squares	R^2	The calculated F value	Sig level
Regression	11.573	1	11.348	0.95	985.79	0.000
Error	0.407	45	0.008			
Total	11.980	56				

Source: Prepared by the researchers based on the SPSS program

Table (5) the results of the relationships between the influence of modern accountant skills and the improvement of the effectiveness of financial performance:

Sample	Non-standard transactions		Standard transactions	T value	Sig level
	Beta coefficient	standard error	Beta		
Constant	0.949	0.232	0.95	8.871	0.000
Modern accountant skills	0.965	0.040		35.286	0.000

Source: Prepared by the researchers based on the SPSS program

It is noted from Table (5) that modern accountant skills have a significant and positive effect on improving the effectiveness of financial performance. The slope of the impact coefficient has reached (95%), that is, when one unit increase in the accountant's modern skills will increase the improvement of the effectiveness of financial performance by (95%) in a positive way. The level of significance achieved was less than (5%), so the slope of the effect is considered acceptable.

It also appears from Table (4) the coefficient of determination, which means that the accountant's modern skills explain (95%) of the improvement in the effectiveness of financial performance, while the remaining (6%) are due to other factors that were not taken into account in the variable of improving the effectiveness of financial performance. The achieved is less than (5%).

According to these results, the second hypothesis is accepted: There is a significant effect relationship between modern accountant skills and improving the effectiveness of financial performance.

FOURTH TOPIC: CONCLUSIONS AND RECOMMENDATIONS:

Conclusions:

- 1- Control and internal audit contribute to identifying risks to which the government unit is exposed.
- 2- The pillar of appropriate academic and practical qualification is the strongest variable affecting the accountant's role in risk management.
- 3- The risk management assessment is an integral part of the internal audit activity.
- 4- The control and internal audit function works to reduce the risk of fraud.
- 5- The lack of a professional level of the internal auditor weakens his ability to distinguish indicators of fraud, manipulation, and misrepresentation within government units.
- 6- There is not enough risk management within government units, which leads to increased financial risks to which government units are exposed, improper reporting and wrong decision-making.
- 7- The lack of necessary information, the ability to identify and describe the risk, and access to the factors affecting it, whether political, social or environmental; It increases the risks to which government units are exposed.
- 8- Control and internal audit play a role in reducing the risks of manipulation of budget items and failure to estimate and prepare budgets.
- 9- It includes a specialization with a scientific level in the field of oversight, oversight and internal audit that contributes to increasing the effectiveness of the employees of the Internal Audit Department, followed by the provision of continuous training and specialized courses in evaluating risk management for the employees of the Internal Audit Department; In order to enable them to perform their duties effectively, followed by the control and internal audit staff having the competence, experience, and skill that enables them to properly assess risks within government units.
- 10- The standards of control and internal audit require that the internal auditor have the ability to deal and communicate with individuals working within the government unit, followed by that the internal auditor exercise due professional care, and exercise caution and skill in his work.

RECOMMENDATIONS:

- 1- The necessity of activating the role of control and internal auditing in government units in accordance with the developments that have taken place in them, foremost of which is control and internal auditing based on risk management, creating an appropriate environment while providing appropriate financial resources for them, and providing an independent organizational structure.
- 2- Periodic and continuous assessment of control and internal audit units within government units, in order to identify weaknesses and try to develop them.
- 3- The need for government units to adopt the establishment of an effective risk management by providing the appropriate location, providing adequate financing, and appropriate training for workers in risk management, along with developing a risk register for the unit.
- 4- Government units' departments should work to spread awareness of risks and risk management among workers in those units and to identify the advantages of risks and their negative effects on units.
- 5- Government unit departments must understand the vital role of internal audit within government units, work to develop it and its independence, and commit to implementing the recommendations issued by internal audit departments.
- 6- The need to develop the reports of the internal audit departments, as the internal audit and oversight reports should include an assessment of risk management processes, the extent of unit departments' commitment to the governance system, and combating corruption within government units.
- 7- The need for the oversight and internal audit function to be subject to an examination by an external auditor, provided that he has the necessary competence and experience, and in cooperation with the representative of the Office of Financial Supervision in government units every five years, to evaluate the results of his work.
- 8- Providing human resources and organizing a set of courses that raise the level of employees within the internal audit units, especially courses related to risks.

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