

Original Paper

The Impact of Practical Accounting Training on the Performance of the Accountants in the Jordanian Public Shareholding Companies as Perceived by the Financial Managers

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Abstract

This study aims to investigate the impact of the practical accounting training on the performance of accountants in Jordanian public shareholding companies as perceived by the financial managers. Such training has four fields: training programs design, selection of trainees, identification of training needs, and selection of trainers. To achieve this objective, researchers improved a questionnaire included the previous practical accounting training dimensions; the validity and reliability of questionnaire had been verified. A randomly sample composed of 240 financial managers has been tested. Using arithmetic mean, simple regression analysis, and multiple regression analysis; the study concluded the following findings: the practical accounting training fields are arranged in a descending order as follows: training programs design, selection of trainees, identification of training needs, and selection of trainers. In addition, there is a statistically significant impact of the previous practical accounting training fields, separately, on the performance of accountants in Jordanian public shareholding companies. As well, there is a statistically significant impact of the four dimensions of the practical accounting training, collectively, on the performance of accountants in Jordanian public shareholding companies. The degree of impact of training is mostly evident on the selection of trainers, and then on the selection of trainees.

Keywords

practical accounting training, performance of accountants, training programs design

1. Introduction

Nowadays, a scientific development took place in the world, requiring entities to adopt modern concepts if they desire to fulfil their goals efficiently and effectively. There are rapid challenges and changes affecting these entities, and thereby, this requires focusing on training human resources, so that they can acquire the different knowledge, concepts, and skills in order to face such changes (Abd Al-Rahim, 2016). Hence, the training sector should question their satisfaction with the investment in training, and the training process should be executed to be connected to the performance measurement in order to achieve the entities' objectives.

Training is considered one of the important standards in the development of accountants' performance by providing them with knowledge and concepts, equipping them with appropriate skills for their professions, developing their abilities, and adjusting their attitudes in the purpose of raising their efficiency, improving their performance, and achieving objectives as much quality and speed as possible (Masa'deh, 2008, p. 8). Furthermore, training has a great importance as it is considered a key foundation in the development process; the matter of which requires attention in terms of planning, execution, and follow up to ensure the achievement of desired goals, so that the accountant will be able to do his/her job in the best way (Al-Khatib, 2006, p. 287).

One of the main methods which aims at improving the efficiency of performance in the work environment can be achieved through educational training activities. Though such training is invested in the work environment, its objectives may not be achieved on an ongoing basis.

Some researchers have questioned whether trainees can develop their own performance through the educational training on the required skills (Goerge, 1996; May & Kahnweiler, 2000) indicated in (Twes, 2000). Whereas, other researchers have questioned whether the effect of such performance is transferred when trainees return to their workplace (Taylor, Russ-Eft, & Chan, 2005).

One of the limitations of the perfect development of skills is when training is being limited to the classroom, in addition to the artificial practical educational training opportunities and the lack of follow-up and support of training in the workplace environment, emphasis of training effectiveness on the personal skills, and the testing of the dimensional training components in the workplace environment. Therefore, this study comes to trace the impact of the practical accounting training on the performance of accountants in Jordanian public shareholding companies. So, the study attempts to achieve the following two objectives: showing the degree of impact of the accounting training on the improvement of the performance of accountants in Jordanian public shareholding companies, and revealing the relationships between the main training fields and the performance of accountants in Jordanian public shareholding companies, collectively and separately.

2. Methodology

The study used the correlational method which follows the descriptive approach. The study population consists of 306 financial managers in the Jordanian public shareholding companies. Simple random

sample consisted of 240 financial managers was chosen. The researchers have prepared a questionnaire after referring to the theoretical framework and prior studies, especially the study of Mia et al. (2013). The study tool consists of five fields including 31 items related to the practical accounting training population. These fields are: training programs design that includes 7 items, identification of training needs with 6 items, selection of trainers with 5 items, selection of trainees with 5 items, and accounting performance with 8 items. For the purpose of ensuring the validity of the questionnaire, it is presented in its preliminary form on a number of judges specialized in the fields of (Accounting, management, and assessment) in order to verify the validity of the questionnaire content, the extent to which each item in the questionnaire belongs to its field, and its language structure. The final form of the questionnaire is written based on the comments and suggestions of the judges as the researchers have made necessary changes on the questionnaire. Each item that received an approval of (80%) of the members of the judges committee has been considered. Items have been edited according to the judges' comments. Therefore, the number of items in the final form of the questionnaire remains 31 items. The reliability of the questionnaire is verified using Cronbach Alpha equation. The coefficients of the internal consistency of the questionnaire ranged (0.88-0.79), which means that the questionnaire has an accepted reliability coefficient for the purposes of the current study.

2.1 Findings

For the purpose of introducing the impact of the practical accounting training on the performance of accountants in Jordanian public shareholding companies as perceived by the financial managers, the researchers have used each of frequencies, arithmetic mean, standard deviation, and degree of approval as shown in Table 1.

Table 1. Impact of the Practical Accounting Training on the Performance of Accountants

| Degree of approval | S-Deviation | Mean | Strongly Agree | Agree | Neutral | Disagree | Strongly Disagree | Item No. |
|--------------------|-------------|------|--------------------------|-------|---------|----------|-------------------|----------|
| High | 0.84 | 4.14 | 86 | 118 | 19 | 17 | 0 | 1 |
| High | 0.91 | 3.91 | 67 | 105 | 47 | 21 | 0 | 2 |
| High | 1.01 | 4.07 | 86 | 116 | 20 | 5 | 13 | 3 |
| High | 0.83 | 4.02 | 66 | 131 | 25 | 18 | 0 | 4 |
| High | 0.89 | 3.90 | 55 | 131 | 33 | 17 | 4 | 5 |
| High | 0.99 | 3.75 | 60 | 92 | 61 | 23 | 4 | 6 |
| High | 0.90 | 3.83 | 58 | 105 | 55 | 22 | 0 | 7 |
| High | 0.76 | 3.95 | training programs design | | | | | |
| Medium | 0.85 | 3.61 | 40 | 83 | 103 | 12 | 2 | 1 |
| High | 0.71 | 3.86 | 35 | 148 | 46 | 11 | 0 | 2 |
| High | 0.77 | 4.31 | 105 | 116 | 12 | 3 | 4 | 3 |

| | | | | | | | | |
|--------|------|------|-------------------------------|-----|-----|----|----|---|
| High | 0.84 | 4.10 | 69 | 150 | 5 | 9 | 7 | 4 |
| High | 1.04 | 3.75 | 66 | 81 | 67 | 19 | 7 | 5 |
| High | 0.95 | 3.41 | 26 | 85 | 103 | 13 | 13 | 6 |
| High | 0.65 | 3.84 | identification training needs | | | | | |
| Medium | 1.08 | 3.16 | 22 | 71 | 93 | 31 | 23 | 1 |
| Medium | 1.05 | 3.55 | 39 | 99 | 77 | 6 | 19 | 2 |
| Medium | 1.52 | 3.07 | 43 | 86 | 27 | 13 | 71 | 3 |
| High | 1.03 | 3.69 | 56 | 89 | 70 | 15 | 10 | 4 |
| Medium | 0.80 | 3.43 | 22 | 84 | 110 | 24 | 0 | 5 |
| Medium | 0.84 | 3.38 | selection of trainers | | | | | |
| High | 0.93 | 3.85 | 66 | 89 | 74 | 5 | 6 | 1 |
| High | 0.96 | 3.77 | 56 | 98 | 67 | 12 | 7 | 2 |
| High | 0.55 | 4.32 | 82 | 155 | 1 | 1 | 1 | 3 |
| High | 0.84 | 4.00 | 70 | 112 | 50 | 5 | 3 | 4 |
| High | 0.89 | 3.80 | 53 | 102 | 72 | 9 | 4 | 5 |
| High | 0.64 | 3.95 | selection of trainees | | | | | |
| High | 0.76 | 3.89 | 47 | 127 | 60 | 4 | 2 | 1 |
| Medium | 0.90 | 3.64 | 43 | 90 | 87 | 17 | 3 | 2 |
| Medium | 1.09 | 3.48 | 47 | 72 | 85 | 22 | 14 | 3 |
| Medium | 1.02 | 3.40 | 42 | 60 | 97 | 35 | 6 | 4 |
| Medium | 1.01 | 3.31 | 31 | 68 | 97 | 33 | 11 | 5 |
| Medium | 1.11 | 3.39 | 47 | 57 | 91 | 32 | 13 | 6 |
| Medium | 0.99 | 3.48 | 38 | 81 | 85 | 30 | 6 | 7 |
| Medium | 1.05 | 3.55 | 48 | 79 | 80 | 23 | 10 | 8 |
| Medium | 0.81 | 3.52 | performance of accountants | | | | | |

Table 1 Shows that training programs design achieved a general arithmetic mean of 3.95, a general standard deviation of 0.76, and with high degree of approval. At the items level, the values of the arithmetic mean ranged from 4.14 to 3.75. Item 1, “Training programs are designed according to clear goals”, comes on the first place with an arithmetic mean of 4.14, a standard deviation of 0.84, and with a high degree of approval. Item 6, “Accountants are enriched in designing training programs”, comes on the last place, with an arithmetic mean of 3.75, a standard deviation of 0.99, and with high degree of approval.

Moreover, identification of training needs achieved a general arithmetic mean of 3.84 and a standard deviation of 0.65. On the items level, the arithmetic mean values ranged from 4.31 to 3.41. item 3 “Training needs are identified based on measurable standards” comes on the first place, with an arithmetic mean of 4.31 and a standard deviation of 0.77. Item 6, “Accountants participate in the

identification of their training needs”, comes on the last place, with an arithmetic mean of 3.41 and a standard deviation of 0.95.

Selection of trainers has a general arithmetic mean of 3.38 and a standard deviation of 0.84. On the items level, the arithmetic mean values ranged from 3.69 to 3.07. Item 4, “Best trainers, both inside and outside, are always sought to be selected”, comes on the first place with an arithmetic mean of 3.69 and a standard deviation of 1.03. Item 3, “Trainers are selected according to the content of the training course intended to be given”, comes on the last place with an arithmetic mean of 3.07 and a standard deviation of 1.52.

Selection of trainees has a general arithmetic mean of 3.95 and with a standard deviation of 0.64. On the items level, the arithmetic mean values ranged from 4.32 to 3.77. Item 3, “Providing equality in selecting trainees to participate in the training courses”, comes on the first place with an arithmetic mean of 4.32 and a standard deviation of 0.55. Item 2, “Trainees are selected based on the performance assessments reports”, comes on the last place with an arithmetic mean of 3.77 and a standard deviation of 0.96.

Performance of accountants has a general arithmetic mean of 3.52 and with a standard deviation of 0.81. On the items level, the arithmetic mean values ranged from 3.89 to 3.31. Item 1, “The impact of training on modifying attitudes and trends of accountants towards the best”, comes in the first place with an arithmetic mean of 3.89 and a standard deviation of 0.76. Item 5, “Training has contributed to increasing the accountant’s ability to be creative and innovative in his/her work”, comes on the last place with an arithmetic mean of 3.31 and a standard deviation of 1.01.

2.2 Testing of Hypotheses

In this section, the researchers have tested the study hypotheses, through using the appropriate statistical method. This hypothesis is formulated based on the study problem and its question as in the following tables.

Table 2. Results of the Simple Regression Analysis Test for Measuring the Impact of the Accounting Training Programs Design on the Performance of Accountants in Jordanian Public Shareholding Companies

| Sig* | T | β | Sig* | df | | F | (R2) | (R) | dependent variables |
|-------|--------|---------|-------|-----|------------|---------|-------|-------|----------------------------|
| | | | | 1 | Regression | | | | |
| 0.000 | 24.594 | 0.910 | 0.000 | 238 | Residual | 603.894 | 0.717 | 0.847 | performance of accountants |
| | | | | 239 | Total | | | | |

Table 2 shows the impact of the accounting training programs design on the performance of accountants in Jordanian public shareholding companies. The correlation coefficient reached 0.847 at the ($\alpha \leq 0.05$) level. Whereas, the coefficient-of-determination R2 has been at 0.717, meaning that

0.717 of the changes in accountants performance in Jordanian public shareholding companies is resulted from the change in the level of the accounting training programs design. The degree of impact β is at 0.910, which means that a one-degree increase in the level of practical accounting training leads to an increase in the performance of accountants in Jordanian public shareholding companies at 0.910. The significance of this impact ensures that the value of F calculated 603.894 has a statistical level of significance ($\alpha \leq 0.05$); therefore, refusing the null hypothesis and accepting the alternative hypothesis which states: there is a statistically significant impact ($\alpha = 0.05$) of the accounting training programs design on the performance of accountants in Jordanian public shareholding companies.

Table 3. Results of the Simple Regression Analysis Test for Measuring the Impact of the Identification of Training Needs on the Performance of Accountants in Jordanian Public Shareholding Companies

| Sig* | T | β | Sig* | df | | F | R2 | (R) | dependent variables |
|-------|--------|---------|-------|-----|------------|---------|-------|-------|----------------------------|
| | | | | 1 | Regression | | | | |
| 0.000 | 26.174 | 1.075 | 0.000 | 238 | Residual | 682.178 | 0.742 | 0.861 | performance of accountants |
| | | | | 239 | Total | | | | |

Table 3 shows the impact of identification of training needs on the performance of accountants in Jordanian public shareholding companies. The correlation coefficient reached 0.861 at the ($\alpha \leq 0.05$) level. Whereas, the coefficient-of-determination R2 has been at 0.742, meaning that 0.742 of the changes in the performance of accountants in Jordanian public shareholding companies is resulted from the change in the level of identification of training needs. The degree of impact β is at 1.075, which means that a one-degree increase in the level of identification of training needs leads to an increase in the performance of accountants in Jordanian public shareholding companies at 1.075. The significance of this impact ensures that the value of F calculated 682.178 has a statistical level of significance ($\alpha \leq 0.05$); therefore, refusing the null hypothesis and accepting the alternative hypothesis which states that: there is a statistically significant impact ($\alpha = 0.05$) of the identification of training needs on the performance of accountants in Jordanian public shareholding companies.

Table 4. Results of the Simple Regression Analysis Test for Measuring the Impact of Selection of Trainers on the Performance of Accountants in Jordanian Public Shareholding Companies

| Sig* | T | β | Sig* | Df | | F | (R2) | (R) | dependent variables |
|-------|--------|---------|-------|-----|------------|---------|-------|-------|----------------------------|
| | | | | 1 | Regression | | | | |
| 0.000 | 27.810 | 0.945 | 0.000 | 238 | Residual | 773.398 | 0.765 | 0.874 | performance of accountants |
| | | | | 239 | Total | | | | |

Table 4 shows the impact of the selection of trainers on the performance of accountants in Jordanian public shareholding companies. The correlation coefficient reached 0.874 at the ($\alpha \leq 0.05$) level. Whereas, the coefficient-of-determination R^2 has been at 0.765, meaning that 0.765 of the changes in the performance of accountants in Jordanian public shareholding companies is resulted from the change in the level of identification of training needs. The value of the degree of impact β is at 0.945, which means that a one-degree increase in the level of selection of trainers leads to an increase in the performance of accountants in Jordanian public shareholding companies at 0.945. The significance of this impact ensures that the value of F calculated 773.398 has a statistical level of significance ($\alpha \leq 0.05$); therefore, refusing the null hypothesis and accepting the alternative hypothesis which states that: there is a statistically significant impact ($\alpha = 0.05$) of the selection of trainers on the performance of accountants in Jordanian public shareholding companies.

Table 5. Results of the Simple Regression Analysis Test for Measuring the Impact of the Selection of Trainees on the Performance of Accountants in Jordanian Public Shareholding Companies

| Sig* | T | β | Sig* | df | F | (R ²) | (R) | dependent variables |
|-------|--------|---------|-------|-----|------------|-------------------|-------|----------------------------|
| | | | | 1 | Regression | | | |
| 0.000 | 22.957 | 1.056 | 0.000 | 238 | Residual | 527.045 | 0.689 | 0.830 |
| | | | | 239 | Total | | | performance of accountants |

Table 5 shows the impact of the selection of trainees on the performance of accountants in Jordanian public shareholding companies. The correlation coefficient reached 0.830 at the ($\alpha \leq 0.05$) level. Whereas, the coefficient-of-determination R^2 has been at 0.689, meaning that 0.689 of the changes in the performance of accountants in Jordanian public shareholding companies is resulted from the change in the level of selection of trainees. As well, the value of the degree of impact β is at 1.056, which means that a one-degree increase in the level of selection of trainees leads to an increase in the performance of accountants in Jordanian public shareholding companies at 1.056. The significance of this impact ensures that the value of F calculated 527.045 has a statistical level of significance ($\alpha \leq 0.05$) level; therefore, refusing the null hypothesis and accepting the alternative hypothesis which states that: there is a statistically significant impact ($\alpha = 0.05$) of the selection of trainees on the performance of accountants in Jordanian public shareholding companies.

Table 6. Results of the Multiple Regression Analysis Test for Measuring the Impact of the Practical Accounting Training on the Performance of Accountants in Jordanian Public Shareholding Companies

| Sig* | T | β | | Sig* | df | F | (R2) | (R) | dependent variables |
|-------|-------|---------|-------------------------------|-------|-----|------------|---------|-------|---------------------|
| 0.000 | 5.464 | 0.384 | training programs design | | 1 | Regression | | | |
| 0.008 | 2.679 | 0.234 | identification training needs | | | | | | performance |
| 0.012 | 2.539 | 0.187 | selection of trainers | 0.000 | 238 | Residual | 261.407 | 0.816 | of |
| 0.013 | 2.503 | 0.245 | selection of trainees | | 239 | Regression | | 0.904 | accountants |

Table 6 shows the impact of the practical accounting training with its four dimensions (selection of trainers, selections of trainees, program design, and identification of training needs) on the performance of accountants in Jordanian public shareholding companies. The correlation coefficient reached 0.904 at the ($\alpha \leq 0.05$) level. Whereas, the coefficient-of-determination R2 has been at 0.816, meaning that 0.816 of the changes in performance of accountants in Jordanian public shareholding companies is resulted from the change in the level of the practical accounting training. As well, the value of the degree of impact β is at 0.384 for the training programs; 0.234 for the identification training needs; 0.187 for the selection of trainers; and 0.245 for the selection of trainees. Therefore, a one-degree increase in the level of the practical accounting training leads to an increase in the performance of accountants in Jordanian public shareholding companies at the following values: 0.384 for the training programs design; 0.234 for the identification training needs; 0.187 for the selection of trainers; and 0.245 for the selection of trainees. The significance of this impact ensures that the value of F calculated 261.407 has a statistical level of significance ($\alpha \leq 0.05$); therefore, refusing the main null hypothesis and accepting the alternative hypothesis which states that: there is a statistically significant impact ($\alpha = 0.05$) of the practical accounting training on the performance of accountants in Jordanian public shareholding companies as perceived by the financial managers.

3. Result

Results show that the practical training dimensions are arranged according to their importance as follows: training programs design has an arithmetic mean of 3.95, selection of trainees with an arithmetic mean of 3.95, then the training needs with an arithmetic mean of 3.84, and next the selection of trainers with an arithmetic mean of 3.38. The researchers attribute this result to the importance of the

training programs design in light of the identification of training needs for trainees in the evidence of the equivalence of the training programs design and the identification of training needs which, in turn, determine those who need the training. After that, trainers will be selected to ensure these needs are fulfilled in the optimal way for the trainees.

Furthermore, the study reveals that the practical accounting training with its four dimensions: training programs design, identification of training needs, selection of trainers, and selection of trainees, both collectively and separately, have an effective impact on the performance of accountants in Jordanian public shareholding companies. The researchers attribute this result to the importance of the practical accounting training during the work considering that the study plans in university curriculums of accounting do not qualify accountants to perform their work in the labor market. This study agrees with some prior studies such as the study of Mia et al. (2013).

4. Discussion

Academic research has been conducted by many researchers in different specializations related to training. It's justified by the low level of training programmers, negatively affecting the performance of the employees. This requires well-planned training programs that strongly contribute to the improvement of the employee's performance to reveal the aspects where the practical application contradicts the correct rules, and show the point of weakness.

In addition, studies differed in their objectives and designs, such as semi experimental design, filed studies, case studies which were mostly co relational studies.

One of the demerits of developing accountant's skills is depending on the classroom only, and this lack to follow up and support of training in the work place environment.

The study suggests the following questions for future research,

1. What are the needs of companies to design training programs for their accountants based on the emerging training needs that meet the nature of their work?
2. How the companies should increase the efficacy of their accountants and improve their performance in light of their training needs; on which trainers will be selected?
3. What are the best methods in training in light of future plans by appropriate training?
4. What is the impact of sex variable to compare between correlation coefficients of performance and practical training dimensions between female and male accountants?

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