

# How Learning Efficiency Affects Job Performance Effectiveness

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**Abstract**—The purpose of this research was to study the influence of learning efficiency on local accountants' job performance effectiveness. This paper drew upon the survey data collected from 335 local accountants survey conducted at Nakhon Ratchasima province, Thailand. The statistics utilized in this paper included percentage, mean, standard deviation, and regression analysis. The findings revealed that the majority of samples were between 31-40 years old, married, held an undergraduate degree, and had an average income between 10,000-15,000 baht. The majority of respondents had less than five years of accounting experience and worked for local administrations. The overall learning efficiency score was in the highest level while the local accountants' job performance effectiveness score was also in the high level. The hypothesis testing's result disclosed that learning efficiency factors which were knowledge, Skill, and Attitude had an influence on local accountants' job the performance effectiveness.

**Keywords**—Accountants, Learning Efficiency, Performance Effectiveness.

## I. INTRODUCTION

IN the fast pace of a dynamic and changing globalized environment, the use of modern technology and innovation in the workplace can have important effects on economy and society. It is vital that each nation learn to adapt this constantly changing environment and prepare to make the world's challenges into business opportunities [1]. The use of new technology to enhance human activities increases the level of competitiveness, reduce the costs, and enhance the effectiveness of organization [2]. In general, human resources are the most important asset and worth more than any other resources; however, these resources needed to be ameliorated with proper training to benefit both the organization and workers. Future business will rely upon the foundation of high quality human resources [3]. Continuous learning is one of the best ways to improve human resources especially in a competitive business world. Therefore, it is imperative that employee understand the important of self-learning and self-development for the organization's survival of the intense and ubiquitous competition.

Learning as a self-improvement as well as a self-development occurs through life. It can be a permanent behavior as a result of proper practice and training [4]. The principle of learning as a self-improvement starts off with a self-investigation and dwelling upon individual strengths and

weaknesses. The purpose of this self-analysis is to improve strengths while reducing the weaknesses. After that one must create a plan of self-development and drill according to that plan [5]. Learning process may happen in daily life in form of reading a newspaper, listening to the radio, watching television, and attending the social activities. Formal learning process might happen in classroom and receive the continuous formal training with some learning objectives [6]. An effective learning process also involves proper instruments, good learning resources, intense experiences, proper support, and internal and external factors around the person. Other factors of effective learning process may also include prior knowledge, practical skills, and information that a person can arrange. Moreover, the proper and steady support from an organization and high level management will certainly contribute the high to an effective learning process, for instance, the organization may offer learning activities, counseling, training, and set up a customary environment for learning activities. The learning process may lead to an increase in understanding with the ability to reflect and interpret complex things and also change the person into a more rational and open minded individual [7].

An accounting department is one of the most important departments of any organization. It is therefore important to encourage self-improvement so as to increase their job performance and ability to adjust for the ever changing future. An accountant has a very competitive job in Thailand and the occupation itself is based on the focus on learning and continuously improving. It is vital to blend with various kinds of knowledge such as technology, economy, social, and politics. Also, it is important to have the ability to adjust to the changing environment and the policies of the organization [8]. Accounting is an important tool in financial management and an accounting department often has to deal with other department in the organization. Accounting in general involves numbers, paper work, and documents. The occupation requires a person to be very meticulously in detail, prudent, and pay attention to format correctness. Success in this field depends on sufficient prior knowledge and experience as well as having a positive attitude toward positive job attitude for motivation [9]. Therefore, accountants must acquire more knowledge and various skills in technology, in training, in practicing in order to enhance their knowledge which results in the ability to work effectively [10].

From the reasons above, it is necessary to focus research on possible variables that may influence learning efficiency so as

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to enhance job performance. This paper is a case study on the local accountants' job performance in Nakhon Ratchasima province, Thailand. The findings from this research can assist the local administration of Nakhon Ratchasima province to set up the needed guidelines to enhance the knowledge and ways of self-improvement thereby ameliorating ability and hence job performance effectiveness.

## II. METHODOLOGY

The objective of this research was to study the influence of learning efficiency on local accountants' job performance effectiveness. This was a case study at Nakhon Ratchasima province, Thailand. Based on literature survey the following hypotheses had been derived: the hypothesis of this research was: Does learning efficiency have an influence on local accountants' job performance effectiveness. The research framework included two groups of variables. From the idea of Theinput, the independent variables were considered to be "Learning Efficiency" which included four factors: knowledge, understanding, skill, and attitude [11]. The dependent variable was considered as "Job Performance Effectiveness" based on the idea of Chemers and Ayman [12]. This study aimed to understand some of the factors behind job performance effectiveness and if there is an influence from learning efficiency on job performance effectiveness. It is hoped that findings from this research could be used to improve both local accountants and local administer performance in the area of Nakhon Ratchasima province, Thailand.

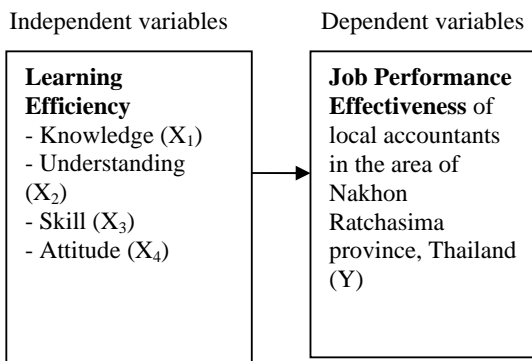


Fig. 1 Conceptual Framework

The population studied in this research included 2,100 local accountants working for 334 administrative offices for municipalities, districts, with in a province. A total of 335 samples were selected from the population by using a two stage sampling methods. A proportional stratified random sampling was utilized at stage one simple random sampling technique was utilized at stage two by drawing one accountant's name from each administrative office.

## III. FINDINGS

The findings revealed that the majority of local accountants were female with the age between 31 - 40 years old. Most of the respondents were married with an undergraduate degree. The average income of the respondents was 10,001- 15,000 baht per month. The average experience in the field of accounting was about 5 years. Independent learning variables of skill was rated as highest efficiency while independent variables of understanding and attitude were rated as high efficiency. For the dependent variables of job performance effectiveness, quality of work was rated as high effectiveness and the quantity of workload and punctuality were rated as highest effectiveness. In answer to the hypotheses question, the result revealed that the three factors of knowledge (X<sub>1</sub>), skill (X<sub>3</sub>), and attitude (X<sub>4</sub>) had influence on the job performance effectiveness (Y).

## IV. DISCUSSION

The hypothesis testing results disclosed that there were three independent variables which had an influence on job performance effectiveness (Y). These three variables were knowledge (X<sub>1</sub>), skill (X<sub>3</sub>), and attitude (X<sub>4</sub>). In this section, it is imperative to discuss more about these three factors.

1. The variable of knowledge from learning efficiency had an influence on an accountants' job performance effectiveness. This is because individual knowledge gained contributes to the ability of the organization to compete in the market and be able to achieve the objectives set by the organization. However, human resources training and development need to be improved from the old style of training such as one or two trainings a year and train only what is related to the job duty to offer training regularly with a broader perspectives such as an overlapped function of work. Modern organizations should promote the opportunity and the environment to learn and develop new knowledge. Nowadays, information technology plays an important role in the success of an organization and learning should be provided with the support of upper management [13]. The results of knowledge increased means local accounts in this area can have a high level of understanding of new accounting regulations and requirement and be able to finish their work assignment quickly and with high quality. This result concurred with the study of Srihada which studies the relationship between learning efficiency and job performance effectiveness and found that there was a high relationship between the two variables through factor of knowledge [14].
2. The variable of skill from learning efficiency had an influence on an accountants' job performance effectiveness. This is because skill is an ability of a person to set up a system, understand information, be able to perform analysis and the ability to recognize the day-to-day problems or resolve unfamiliar problems without much difficulty [15]. This means the higher the skill of

the local accountants, the better job performance. This result concurred with the study of Srihada which found that there was a high relationship between the two variables through factor of skill [14].

3. The variable of attitude from learning efficiency had an influence on an accountants' job performance effectiveness. This is because the positive attitude of learning makes a person to be an open minded and willing to listen patiently. This factor helped the local accountants to serve the public better and more effectively. A positive attitude is a valuable asset for any organization since customers will be happy when company people are so willing to listen and helpful. This result also concurred with the study of Srihada which found that there was a high relationship between the two variables through factor of attitude [14].

#### V. RECOMMENDATION

When viewing the finding's result, the three factors of knowledge, skill, and attitude have an influence to the job performance effectiveness. There are three recommendations from this paper in this matter.

1. It is important for the local administration and high levels of management to provide more training sessions and various kinds of knowledge to local accountants such as practical training activities to increase more accounting knowledge and provide scholarship for people who have ability to learn in the higher levels.
2. Since the skill is also the important variables, the local administration and high level of management should pay more attention to how to enhance the skill of local accountants. There are many ways to enhance the skill of local accountants such as to promote and support the accountants to use more innovative ways and updated information technology to resolve problems.
3. Knowing that attitude plays an important role in the success of the accountants' job performance effectiveness, the local administration and high levels of management should promote and maintain positive attitude in the organization and find the ways to change any negative attitude in the organization. In short use policy to create a positive environment that suitable to serve the local public.

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