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VOLUME 22 ISSUE 1 VERSION 1.0



GLOBAL JOURNAL OF MANAGEMENT AND BUSINESS RESEARCH: D
ACCOUNTING AND AUDITING

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ACCOUNTING AND AUDITING

VOLUME 22 ISSUE 1 (VER. 1.0)

OPEN ASSOCIATION OF RESEARCH SOCIETY

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GLOBAL JOURNAL OF MANAGEMENT AND BUSINESS RESEARCH: D
ACCOUNTING AND AUDITING
Volume 22 Issue 1 Version 1.0 Year 2022
Type: Double Blind Peer Reviewed International Research Journal
Publisher: Global Journals
Online ISSN: 2249-4588 & Print ISSN: 0975-5853

Structure Organisationnelle Et Performance Organisationnelle Des Entreprises Industrielles Au Cameroun: Le Rôle Médiateur Des Caractéristiques De L'information Du SCG

By Joseline Ngouni Noupele & François-Xavier Mayéglé

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Abstract- The purpose of this article is to analyze the mediating role of the information characteristics of the management control system (MCS) in the relationship between the organizational structure and the organizational performance of companies in Cameroon, particularly those in the industrial sector. In order to better understand this study, questionnaires were administered to management controllers, financial directors and accountants of industrial companies in the cities of Douala, Yaoundé, Garoua and Ngaoundéré. We used structural equation modeling (MES) based on the linear structural relation method (LISREL) for the statistical analyzes. The results of this study reveal that the characteristics of CIS information (scope of information, timely and aggregated information) are the variables through which the influence of organizational structure on organizational performance passes. Therefore, industrial companies should review their management style, setting up a less centralized structure accompanied by large-scale, timely and aggregated information if they want to improve their organizational performance.

Keywords: characteristics of the MCS information, industrial company, organizational structure and organizational performance.

GJMBR-D Classification: DDC Code: 658.4038011 LCC Code: T58.6



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Structure Organisationnelle Et Performance Organisationnelle Des Entreprises Industrielles Au Cameroun: Le Rôle Médiateur Des Caractéristiques De L'information Du SCG

Joseline Ngouni Noupelle^α & François-Xavier Mayéglé^σ

Abstract- The purpose of this article is to analyze the mediating role of the information characteristics of the management control system (MCS) in the relationship between the organizational structure and the organizational performance of companies in Cameroon, particularly those in the industrial sector. In order to better understand this study, questionnaires were administered to management controllers, financial directors and accountants of industrial companies in the cities of Douala, Yaoundé, Garoua and Ngaoundéré. We used structural equation modeling (MES) based on the linear structural relation method (LISREL) for the statistical analyzes. The results of this study reveal that the characteristics of CIS information (scope of information, timely and aggregated information) are the variables through which the influence of organizational structure on organizational performance passes. Therefore, industrial companies should review their management style, setting up a less centralized structure accompanied by large-scale, timely and aggregated information if they want to improve their organizational performance.

Keywords: characteristics of the MCS information, industrial company, organizational structure and organizational performance.

Résumé- l'objet de cet article est d'analyser le rôle médiateur des caractéristiques de l'information du système de contrôle de gestion (SCG) dans la relation entre la structure organisationnelle et la performance organisationnelle des entreprises au Cameroun, particulièrement celles du secteur industriel. Dans le but de mieux cerner cette étude, des questionnaires ont été administrés auprès des contrôleurs de gestion, directeurs financiers et comptables des entreprises industrielles dans les villes de Douala, Yaoundé, Garoua et Ngaoundéré. Nous avons eu recours à la modélisation des équations structurelle (MES) basée sur la méthode de relation structurelle linéaire (LISREL) pour les analyses statistiques. Les résultats de cette étude révèlent que les caractéristiques de l'information du SCG (la portée de l'information, l'information opportune et agrégée) constituent les variables par les quelles transitent l'influence de la structure organisationnelle sur la performance organisationnelle. Par conséquent, les entreprises industrielles devraient revoir leur mode de gestion, en mettant sur pied une structure moins centralisée accompagnée d'informations à large portée, opportunes et agrégées si elles veulent améliorer leurs performances organisationnelles.

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Mots clés: caractéristiques de l'information du SCG, entreprise industrielle, performance organisationnelle et structure organisationnelle.

I. INTRODUCTION

Les entreprises industrielles sont des sociétés de taille plus ou moins importante qui produisent des biens et des services à partir des matières premières. Avec un rôle crucial de locomotive dans l'économie, elles occupent une place importante dans le développement de l'économie du monde en général et de l'Afrique en particulier¹. L'Afrique, notamment le Cameroun est doté d'un grand nombre d'entreprises industrielles qui représentent globalement 15.6% de l'ensemble des entreprises. Ces entreprises sont constituées de 85% de très petites industries (TPI), 13% de moyennes industries (MI) et 2% de grandes industries (GI). Ces entreprises exercent dans plusieurs sous-secteurs ou branches d'activités à l'instar de l'agroalimentaire, du textile, de l'électronique, de la métallurgique, de la brassicole, de la cimenterie, de l'hydrocarbure, de l'industrie du bois etc. Aussi, le secteur industriel contribue environ 2 200 milliards de FCFA au Produit Intérieur Brut (PIB) et emploie près de 87 889 citoyens. 2 Dès lors, ces entreprises jouent un rôle majeur dans l'économie du Cameroun au travers de leur capacité à créer des emplois, et à participer au développement socio-économique.

Cependant, elles évoluent dans un environnement où la complexité s'accroît de plus en plus de nos jours avec la mondialisation, les nouvelles technologies et la pandémie de la Covid 19; ce qui fragilise et rend peu compétitives ces dernières. De ce fait, ces phénomènes auxquels les entreprises industrielles font face leur imposent d'être performantes. Lawrence et Lorsh (1973), souligne ainsi le lien entre les caractéristiques de l'environnement et la différenciation des structures d'entreprises. Ils précisent que ces caractéristiques de l'environnement conditionnent non seulement la structure organisationnelle de l'entreprise, mais aussi sa performance. La théorie de la contingence repose sur l'hypothèse selon laquelle la performance organisationnelle est le résultat de

l'ajustement entre la structure organisationnelle et la conception du système de contrôle de gestion (SCG) (Chenhall, 2003). En d'autres termes, la performance organisationnelle est fonction de la conception ou l'utilisation d'un SCG efficace. Concevoir un SCG performant nécessite la prise en compte de plusieurs facteurs de contingence liés à l'entreprise, parmi lesquelles la structure organisationnelle. Comme l'a mentionné Chenhall (2003), la structure organisationnelle contribue de façon significative à l'efficacité du travail, à la motivation des individus, au transfert de l'information et à la définition même du système de contrôle. Autrement dit, la structure organisationnelle est un élément indispensable à la bonne marche de l'entreprise, voire à l'atteinte des objectifs prédéfinis. La structure de l'organisation est comprise comme la façon dont les tâches sont réparties, regroupées et coordonnées (Robbins, 2015).

Plusieurs travaux de recherche (Gordon et Narayanan, 1984; Chenhall et Moris 1986; Mayegle et Ngo Nguidjol, 2017; Marquet-Pondeville, 2003; Santin et Van Caillie, 2008; Togodo, 2012; Ghorbel, 2015; Benelifa, 2017) ont souligné l'importance de la structure organique dans la conception du SCG, rapportant ainsi des résultats mitigés. Certains, comme ceux de Chia, (1995); Chong, (1996); Sohrabi et al., (2014); Durendez et al., (2016); Fuadah et al., (2020); Efendi et Kusuma, (2021), ont soulignés le lien entre les SCG et la performance de l'entreprise. Par contre, d'autres études ont mis en évidence le rôle des SCG dans la relation entre les facteurs de contingence et la performance de l'entreprise. Gul et Chia (1994), ont analysé l'effet modérateur de la décentralisation et de l'incertitude environnementale sur la relation entre caractéristiques de l'information du SCG et la performance managériale. Gul (1991), de son côté a étudié l'interaction de la portée de l'information et de l'incertitude perçue de l'environnement sur la performance managériale. Quant à Chong et Chong (1997), ils ont analysé l'effet médiateur de la conception des SCG sur la relation entre l'incertitude environnementale et la performance managériale. Soobaroyen et Poorundersing (2008) ont mis en évidence le rôle médiateur des caractéristiques de l'information du SCG sur la relation entre l'incertitude des tâches, la décentralisation et la performance managériale. Ghasemi et al. (2019) de leur côté ont examiné le rôle médiateur des caractéristiques de l'information du SCG sur la relation entre la technologie et la performance managériale. De façon générale, ces études se sont davantage focalisées sur une partie des caractéristiques de l'information du SCG (la portée et l'agrégation de l'information) et sur la performance managériale. Toutefois, les études plus récentes ont pris en compte cette limite, mais elles se sont intéressées juste à l'aspect de la décentralisation pour mesurer la structure organisationnelle. Cette étude se diffère d'une part de ces recherches en ce sens qu'elle s'intéresse à

un contexte où les entreprises sont en majorité familiales et caractérisées par une centralisation poussée. Ce qui implique non seulement l'utilisation du critère décentralisation ou centralisation, mais aussi du critère formalisation pour mesurer la structure organisationnelle. D'autre part, elle prend en compte l'ensemble des caractéristiques de l'information du SCG et s'intéresse à la performance organisationnelle. D'où l'intérêt d'analyser le rôle médiateur des caractéristiques de l'information du SCG dans la relation entre la structure organisationnelle et la performance organisationnelle des entreprises industrielles du Cameroun. À cet effet la problématique de notre travail se structure autour de la question de recherche principale: En quoi la structure organisationnelle au travers des caractéristiques de l'information du SCG influence t'elle la performance organisationnelle des entreprises industrielles au Cameroun ?

Cette étude permettra de mettre en évidence l'importance des caractéristiques de l'information du SCG dans la prise de décision, mais aussi dans l'amélioration de la performance organisationnelle. En outre, elle permettra au gestionnaire de mieux appréhender le rôle médiateur des caractéristiques de l'information du SCG sur la relation entre la structure organisationnelle et la performance organisationnelle des entreprises, en particulier celles du secteur industriel. Dès lors, ce travail va proposer une revue de la littérature, décrire la méthodologie de recherche, discuter des résultats et en fin donner une conclusion au sein de laquelle nous évoquerons les contributions de notre étude.

II. REVUE DE LA LITTÉRATURE

Dans cette partie il sera question d'une part de donner un aperçu de la définition des différents concepts clés utilisés et d'autre part de faire une présentation des hypothèses de recherche.

a) *La structure organisationnelle*

La structure organisationnelle est un facteur capital au sein de l'entreprise car elle définit le rôle formel de l'entreprise, ses procédures, ses mécanismes de gouvernement et de contrôle; et la manière dont la communication s'effectue entre différents niveaux et secteurs. La structure d'une organisation est fonction de ces objectifs, de sa stratégie, de sa politique, de son système technique et de son environnement. Plusieurs dimensions sont rattachées à la structure organisationnelle: la spécialisation du travail, la centralisation (elle traduit la façon dont les décisions seront prises), la formalisation (elle fait référence à la manière dont les règles et les procédures sont communiquées) etc.

Selon Merchant (1984), ces trois dimensions de la structure ont une influence significative sur le système de comptabilité de gestion. La théorie de la contingence

structurelle stipule que toute entreprise qui se veut performante doit tenir compte de ces facteurs de contingence (la taille, le secteur d'activité, la technologie, la structure...) dans son fonctionnement (Chenhall, 2003). Les facteurs de contingence ou variables de contingence sont des éléments évolutifs qui ont une influence sur les décisions, actions et sur toute l'entreprise de façon globale. Pour cet auteur, la théorie de la contingence permet d'étudier les systèmes de contrôle de gestion en fonction des variables de contexte. Il insiste en outre sur le fait que les entreprises devront s'adapter aux changements de leurs facteurs de contingence afin d'améliorer leur performance.

b) La notion de performance organisationnelle

La notion de performance est un concept complexe dont la définition n'est pas explicite. Bourguignon (1997) définit la performance sur un premier volet comme un succès. Sur un deuxième volet, elle traduit la conséquence d'une action. La performance est comprise dans ce cas comme un processus. La naissance d'un environnement économique plus complexe au cours de la période 80 et 90 a permis aux gestionnaires de prendre conscience que le pilotage de l'entreprise ne se réduit plus seulement à l'aspect financier. La performance intègre désormais d'autres parties prenantes (associations, syndicats, clients et fournisseurs) en dehors des actionnaires, comme explique Barillot (2001). Ce qui est confirmé par Sogbossi (2010), dans son étude qui porte sur la perception de la notion de performance par les dirigeants de petites entreprises en Afrique. Ces résultats révèlent que les dirigeants de la petite entreprise en Afrique perçoivent la notion de performance sur une dimension multiple (sur un plan financier et non financier). Ce dernier met en exergue plusieurs types de performance à l'instar de la performance organisationnelle, l'objet de cette étude. La performance organisationnelle est le résultat obtenu par rapport aux objectifs, à la stratégie de l'entreprise et par rapport aux attentes des parties prenantes (Bourguignon, 1998).

En ce qui concerne l'évaluation de la performance organisationnelle, elle dépend de chaque acteur de l'organisation comme l'a précisé Messaoudène et Hernandez (2013). La complexité de la notion de performance organisationnelle est due au fait qu'elle évolue en fonction des acteurs des organisations et des secteurs d'action. Selon Malina et Selto (2004), l'évaluation de la performance permet à l'entreprise de définir et de mettre en œuvre sa stratégie de façon efficace, de surveiller son organisation, d'améliorer la coordination et de prendre les décisions. L'évaluation de la performance organisationnelle repose donc sur plusieurs indicateurs qui peuvent être regroupés en indicateurs financiers, indicateurs d'activité (quantité produite, augmentation des ventes...), indicateurs de

rentabilité (le flux de trésorerie), indicateurs de qualité (satisfaction des clients, les délais de fabrication...). Selon la théorie de la contingence une meilleure performance organisationnelle s'obtient au travers de la conception d'un SCG efficace et donc de l'utilisation adéquate des caractéristiques de l'information du SCG.

c) Les caractéristiques de l'information du SCG

Le contrôle de gestion est défini comme un ensemble de processus formels et informels au travers desquels les managers influencent le comportement d'autres membres de l'organisation, afin de mettre en œuvre la stratégie de l'entreprise en vue d'atteindre ses objectifs. Le SCG quant à lui, est l'utilisation systématique de la comptabilité de gestion dans le but d'atteindre les objectifs préalablement fixés (Chenhall, 2003). Selon cet auteur, le système de comptabilité de gestion est une expression qui s'intègre totalement dans le système de contrôle de gestion. Le SCG fournit à cet effet des informations utiles à la prise de décision. Dès lors Chenhall et Morris (1986); Choe (1998); Gul (1991); Gerdin (2005), Hammed et al. (2013); Ghorbel (2015), ont défini les caractéristiques de l'information du SCG à partir de quatre dimensions à savoir:

- L'étendue de l'information

L'étendue ou la portée de l'information renvoie aux informations externes, non financières et orientées vers le futur;

- L'information opportune

Une information est opportune lorsqu'elle est facilement divulguée au sein de l'entreprise et lorsqu'elle arrive au moment nécessaire ou demandée. L'opportunité traduit brièvement la fréquence de divulgation et la rapidité de divulgation de l'information;

- L'agrégation de l'information

Une information agrégée est constituée de la sommation temporelle et fonctionnelle d'information produite spécifiquement pour les modèles formels de décision (Chenhall et Morris, 1986). Selon cet auteur, une information agrégée renvoie à une information agrégée par période de temps, par département et aux modèles analytiques ou décisionnels;

- L'intégration de l'information

Selon Chenhall et Morris (1986), une information intégrée renvoie à la coordination des différents segments d'une organisation en précisant les cibles à atteindre, qui sont combinés d'effets de segments qui interagissent. Cette caractéristique renvoie à la qualité de la circulation de l'information au sein des segments ou des sous-unités des organisations. Ce qui traduit les objectifs précis pour les activités et leur inter-relation dans les sous-unités.

Ces quatre dimensions ont été retenues dans cette étude pour définir les caractéristiques de l'information du SCG.

d) *Les hypothèses de recherche*

Dans ce paragraphe il est question de mettre en évidence la relation qui peut exister entre la structure organisationnelle, les caractéristiques de l'information du SCG et la performance organisationnelle des entreprises industrielles au Cameroun.

i. *La Structure organisationnelle et les caractéristiques de l'information du système de contrôle de gestion*

Van Dooren (2005), dans sa conclusion, montre que pour comprendre les pratiques du contrôle, il faut tenir compte des caractéristiques de l'organisation et de son contexte organisationnel. Ce qui signifie que les entreprises industrielles doivent concevoir des SCG efficaces, capables de leur fournir des informations utiles à leurs prises de décision. À cet effet, la conception de leurs SCG doit prendre en compte la structure organisationnelle (Chenhall, 2003; Chia, 1995; Togodo, 2012; Kalika, 1985). Ceci afin d'aider les entreprises industrielles à optimiser leur performance organisationnelle. Ouchi (1975), dans ses travaux, montre qu'environ 33% de la variance du contrôle peut être expliqué par des caractéristiques structurelles. Ghorbel (2017), Fuadah et al. (2020), quant à eux constatent un effet positif et significatif entre la structure organisationnelle et les caractéristiques des systèmes d'information comptable. Dans le même sillage, les résultats de Hammad et al. (2013), révèlent que la décentralisation de la structure a un effet positif sur les caractéristiques de l'information issue du système de comptabilité de gestion. De même, les travaux de Chenhall et Morris (1986), suggèrent que dans les organisations où la structure est moins centralisée, une information étendue, agrégée et intégrée est perçue utile par les managers. Par contre, Benia (2016), de son côté trouve dans son travail de recherche portant sur les entreprises Belges, que le degré de décentralisation de la structure influence directement et négativement les systèmes de contrôle de gestion. La structure organisationnelle se trouve donc être un facteur déterminant dans la conception efficace d'un SCG dans les entreprises; d'où l'hypothèse suivante:

H1: la structure organisationnelle a un effet positif sur les caractéristiques de l'information SCG.

ii. *Les caractéristiques de l'information du SCG et la performance organisationnelle*

Efendi et Kusuma (2021) soulignent dans leur travail sur le rôle du système de comptabilité, le style de décision marketing sur la performance managériale, que le système de comptabilité de gestion n'a pas d'effet sur la performance managériale. Ce résultat est confirmé par les travaux de Fitria (2021). Ce qui est contraire aux résultats trouvés par Chia (1995); Chang et al., (2003); Sohrabi et al., (2014); Chung et al., (2012) et Fuadah et al., (2020), qui montrent que le système de comptabilité de gestion contribue favorablement à la

performance. De façon semblable, de nombreux auteurs dans leurs travaux ont mis en exergue le fait que les attributs liés au SCG améliorent favorablement la performance organisationnelle (Chong, 1996; Soobaroy et Poorundersing, 2008). De ce fait les caractéristiques de l'information du SCG contribuent de façon significative à la performance organisationnelle. D'où l'hypothèse qui suit.

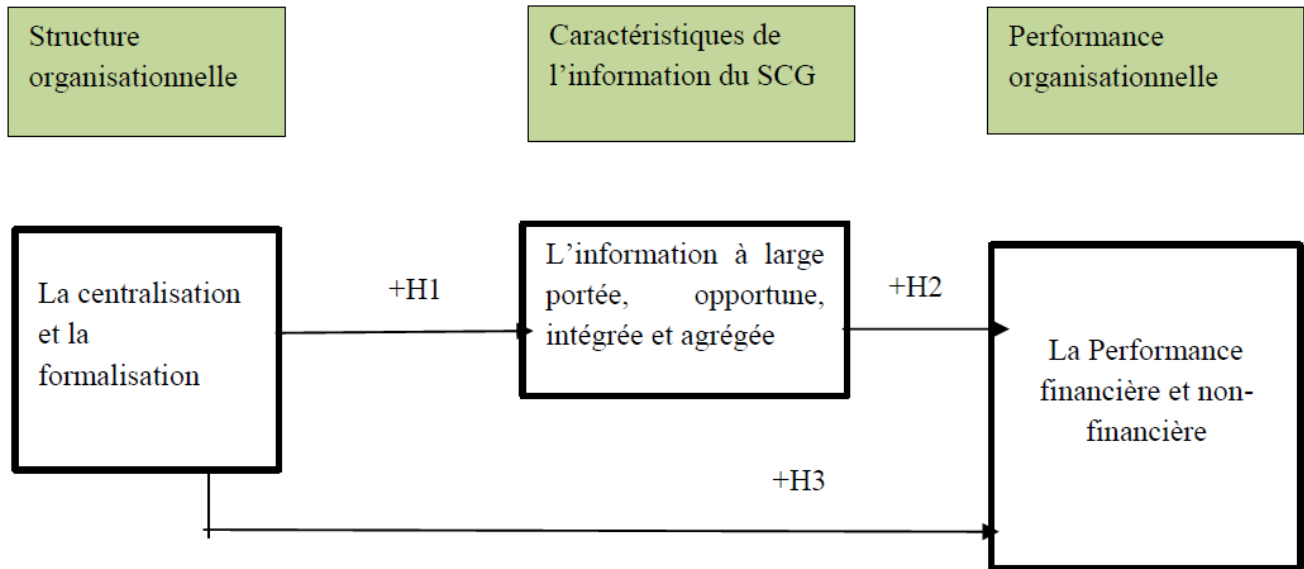
H2: il existe une relation positive entre les caractéristiques de l'information du SCG et la performance organisationnelle.

iii. *L'effet médiateur des caractéristiques de l'information du SCG dans la relation entre structure organisationnelle et performance organisationnelle*

Les travaux de Gul (1991); Al-Dahiyat (2003); Muslichah (2004) montrent que les variables contextuelles ont un impact sur la structure de l'entreprise et par conséquent sur la conception du SCG et sur la performance de gestion. Chong et Chong (1997), Jusoh (2008), de leurs côtés montrent que le SCG joue un rôle médiateur entre certains facteurs de contingence et la performance organisationnelle. Dans la même logique, Gul et Chia (1994), indiquent que la décentralisation et les caractéristiques de l'information telles que la portée et l'agrégation de l'information est associé à une performance de gestion plus élevée lorsque l'incertitude perçue de l'environnement est élevée. Mais lorsque l'incertitude perçue de l'environnement est faible, la relation entre la décentralisation, la portée et l'agrégation de l'information est associée à une performance plus faible. Par contre, Chia (1995), considère la décentralisation comme variable modératrice entre les caractéristiques de l'information du SCG et la performance managériale. Il montre ainsi que la décentralisation à un effet positif sur la performance managériale. Cela signifie que plus l'entreprise est décentralisée plus elle aura besoin d'information agrégée et a large portée, plus sa performance va s'accroître. Ces conclusions correspondent aux résultats de Choe (1998) et Chang et al. (2003), qui soulignent que lorsque la structure de l'entreprise est décentralisée, une information à large portée à une influence positive sur la performance. Par contre en examinant l'effet intermédiaire des caractéristiques du SCG sur la relation entre la décentralisation et la performance managériale, l'auteur arrive à la conclusion selon laquelle la politique de décentralisation a un effet important sur la qualité et la sophistication des caractéristiques du SCG, ce qui à son tour a un effet positif combiné sur la performance managériale (Ghasemi et al., 2015; Fuadah et al., 2020). Les caractéristiques de l'information du SCG joue donc un rôle primordial dans la relation entre la structure organisationnelle et la performance organisationnelle, ce qui implique l'hypothèse suivante.

H3: les caractéristiques de l'information du SCG ont un effet médiateur sur la relation entre la structure organisationnelle et la performance organisationnelle.

Les trois hypothèses formulées ci-dessous nous conduisent à élaborer le modèle à priori suivant:



Source: conception de l'auteur

Figure 1: Modèle conceptuelle de recherche

Cette figure établit une première relation entre la variable structure organisationnelle et la variable caractéristiques de l'information (H1), une seconde relation entre les caractéristiques de l'information du SCG et la performance organisationnelle (H2) et enfin une troisième relation entre la structure organisationnelle et la performance organisationnelle via les caractéristiques de l'information du SCG (H3).

III. METHODOLOGIE DE L'ETUDE

Dans le but d'analyser le rôle médiateur des caractéristiques de l'information du SCG dans la relation entre la structure organisationnelle et la performance organisationnelle, une étude a été menée auprès des entreprises industrielles. La population cible est constituée des entreprises industrielles, étant donné que

ce sont les entreprises les plus outillées. Ces entreprises sont constituées d'au moins 10 personnes en termes d'effectif de l'entreprise et sont situées dans les villes de Douala, Yaoundé, Ngaoundéré et de Garoua. À cet effet, une étude a été menée auprès de 223 entreprises industrielles, ceci à partir d'un questionnaire administré auprès des directeurs financiers, contrôleurs de gestion et chef comptable ou assistant comptable de ces entreprises. Après enquête, nous avons collecté 210 questionnaires sur 223 administrés, donc 155 à Douala, 48 à Yaoundé, 3 à Ngaoundéré et 4 à Garoua. À l'issue du dépouillement, nous avons retenu 203 questionnaires exploitables. Les données ainsi collectées ont fait l'objet d'un traitement à partir du logiciel AMOS.

a) Caractéristiques de la population cible et profil des répondants

Tableau 1: Caractéristiques de l'échantillon

	Variables	Catégories	fréquences	%
Population cible	Secteur industrielle	Agro-alimentaire	153	75%
		Textile	6	3%
		Industrie de bois	22	11%
		Électronique	4	2%
		Cosmétique	6	3%
		Hydrocarbure	4	2%
		Brassicole	2	1%
		Métallurgie	4	2%
		Cimenterie	2	1%
		Total	203	100%

	Taille de l'entreprise (nombre d'employé)	10 à 99	105	52,5%
		100 à 500	83	41,5%
		Plus de 500	12	6%
		Total	203	100%
	Forme juridique	SA (Société Anonyme)	97	48%
		SARL (Société à Responsabilité Limitée)	106	52%
		Total	203	100%
	Poste occupé par le répondant	Contrôleur de gestion	49	25%
		Chef comptable	104	51%
		Assistant comptable	50	24%
		Total	203	100%
Profil des répondants	Nombre d'année au poste	1 à 5ans	124	62%
		6 à 10ans	62	31%
		11 à 15ans	12	5%
		16 à 20ans	5	2%
		Total	203	100%
	Formation académique	Inferieur au bac	2	1%
		Bac	10	5%
		Bac+2	10	5%
		Bac+3	58	29%
		Bac+5	50	25%
		Autres	73	35%
		Total	203	100%
	Tranche d'âge	Moins de 30 ans	39	19%
		30 à 40 ans	115	57%
		40 à 50 ans	13	6%
		Plus de 50 ans	36	18%
		Total	203	100%

Source: Nous même

La plupart des entreprises qui appartiennent à notre échantillon sont des SARL pour un pourcentage de 52%, suivi de celles qui appartiennent aux SA (48%). Quant au secteur d'activité, 75% sont des entreprises du secteur de l'agro-alimentaire; 11% sont du secteur de l'industrie; 3% des entreprises appartiennent au secteur de cosmétique et du textile; 2% font dans le secteur de la métallurgie, de l'hydrocarbure et de l'électronique et 1% se retrouvent dans le secteur de cimenterie et de brassicole. Par rapport à la taille des entreprises, nous constatons que la plupart de nos entreprises sont des petites entreprises industrielles avec un pourcentage de 52,5% suivie des moyennes industries avec un pourcentage de 41,5% et enfin des grandes entreprises industrielles avec un pourcentage de 6%.

En ce qui concerne le profil des managers, les contrôleurs de gestion représentent un taux de 25% de l'ensemble de l'échantillon, les chefs comptables 51% et les assistants comptables 25%. Quant à la tranche d'âge des managers, 19% ont moins de 30 ans; 57% ont entre 30 et 40 ans; 6% ont entre 40 et 50 ans contre 18% qui ont plus de 50 ans. Le nombre d'année au poste varie, 62% ont une durée inférieure à 6ans; 31% ont un nombre d'année au poste compris entre 6 et 10 ans; alors que 5% ont une durée entre 11 et 15 ans et 2% ont une durée au poste comprise entre 16 et 20 ans.

Concernant le niveau de formation 1% ont un niveau de formation inférieur au BAC; 5% ont un BAC plus 5.

b) Mesure des variables

Ce paragraphe va mettre en exergue l'opérationnalisation des différents concepts retenus dans cette étude.

➤ La structure organisationnelle

Dans le cadre de notre travail nous avons mesuré la structure organisationnelle à partir de 11 items à savoir:

- La décision pour développer de nouveaux produits est prise par la direction uniquement (SO1);
- La décision sur la gestion du personnel (recrutement et le licenciement du personnel) est prise par la direction (SO2);
- Les décisions d'investissements majeurs sont prises par la direction (SO3);
- La décision de s'introduire dans un nouveau marché / d'introduire de nouveaux produits est prise par la direction (SO4);
- La décision sur la politique des prix des principaux produits est prise par la direction (SO5);
- La décision d'allocation budgétaire est prise par la direction (SO6);

- Les règles et les procédures sont écrites et très claires (SO7);
- Les règles et procédures définies sont respectées par le personnel et l'administration (SO8);
- Les règles et les procédures sont toujours élaborées pour répondre aux urgences opérationnelles (SO9);
- La violation des règles et procédures définies n'est pas tolérées (SO10);
- Le personnel est motivé lorsque les objectifs fixés sont atteints (SO11).

L'ensemble de ces items ont été inspirés de l'échelle de Child (1978), Waterhouse et Tiessen (1978), Hage et Aiken (1969). Il s'agissait pour les répondants de donner leur avis sur une échelle de Likert à 5 points allant de « totalement en désaccord et totalement d'accord ». Ces items ont en outre, fait l'objet d'une analyse à composante principale (ACP) et une analyse factorielle confirmatoire (AFC) afin, de s'assurer de leurs validités et fiabilités.

➤ La performance organisationnelle

Le concept performance organisationnelle a été mesuré à partir de 10 items, adaptée de l'échelle de Govindarajan (1984), Hoque and James (2000), Agbejule (2011). Ces items sont:

- Le retour sur investissement (PO1);
- Parts de marché (PO2);
- Le flux de trésorerie (la liquidité) (PO3);
- Le niveau de prestation (PO4);
- Le taux de réduction de coûts de production (PO5);
- Augmentation des ventes (PO6);
- Satisfaction des clients (PO7);
- Motivation des employés (PO8);
- Développement de nouveaux produits (PO9);
- Résultats globaux de l'entreprise (PO10).

Il était question pour les répondants, de donner leurs avis sur leurs performances réelles, ceci Sur l'échelle de Likert à 5 « très insatisfaisant à exceptionnelle ». Dans le but de vérifier la fiabilité et la validité de ces items l'ACP et l'AFC ont été appliquée sur l'ensemble de ces items.

➤ Caractéristiques de l'information du SCG

Quant aux caractéristiques de l'information du SCG, elles ont été mesurées à partir de 16 items basés sur quatre dimensions (l'étendue de l'information, l'opportunité, l'agrégation et l'intégration de l'information). Les différents items mis en évidence sont les suivants:

- L'information relative à la quantification de la probabilité que les événements futurs se produisent (CA1);
- L'information sur les employés (satisfaction et performance) (CA2);
- Analyse du cycle de vie des produits (CA3);
- Analyse et prévision des parts de marché (CA4);

- Analyse et prévision des clients (satisfaction et comportement) (CA5);
- Analyse et prévision de la demande sur le marché (CA6);
- Analyse des opportunités et des menaces de l'entreprise (actions des concurrents, évolution de l'économie, réglementations gouvernementales) (CA7);
- Les informations présentées dans des formats appropriés permettant de distinguer les coûts fixes et les coûts variables (CA7);
- Les informations fournies dans des formats permettant de faire une analyse simultanée (CA8);
- Les informations permettant de faire la différence entre les écarts contrôlables et ceux qui ne sont pas contrôlables par les gestionnaires (CA9);
- Les informations permettant de comparer les performances dans différents domaines d'activité (CA10);
- Les informations fournies dans des formats appropriés permettant de comparer votre domaine de responsabilité avec les unités des secteurs similaires (CA11);
- Les informations sur les fluctuations du rendement sur différentes périodes (CA12);
- De façon générale une quantité d'informations considérables est analysée et disponible sous divers formats afin de permettre aux différents cadres supérieurs d'évaluer et de surveiller les activités de l'entreprise (CA13);
- Les informations demandées arrivent immédiatement sur demande; les informations sont transmises dès leur réception ou dès la fin de leur traitement (CA14);
- Il n'y a pas de délai entre les événements qui surviennent et leur transmission à la direction ou aux cadres supérieurs (CA15);
- Les informations sont fournies fréquemment (exemple tous les mois) (CA16).

Cette échelle a été inspirée de l'échelle proposée par Chenhall et Morris (1986), échelle qui a été aussi mis en exergue par plusieurs autres chercheurs (Gul,1991; Chia, 1995; Ghorbel, 2015; Hammed et al., 2013). Les répondants devraient indiquer dans quelle mesure les informations étaient prises en compte dans les rapports de contrôle transmis aux différents cadres de l'entreprise, ceci sur une échelle de Likert à 5 points allant de « pas du tout d'accord à tout à fait d'accord ». Cette échelle de mesure a fait l'objet d'une purification, ceci au travers de l'ACP et l'AFC, dans le but d'évaluer sa validité et sa fiabilité.

IV. RESULTATS ET DISCUSSIONS

L'analyse statistique de nos différentes données a été faite à partir de deux analyses. Une analyse factorielle exploratoire (AFE) qui nous a permis

de purifier les échelles de mesure des concepts retenus dans cette étude, permettant ainsi de s'assurer de la validité et de la fiabilité de ces échelles au travers d'une AFC. Une autre analyse a été faite à partir une modélisation des équations structurelle, ceci dans le but de tester nos différentes hypothèses et de valider ainsi notre modèle de recherche. Il est donc question ici de mettre en exergue nos différents résultats et de les discuter par rapport à d'autres travaux.

a) *Analyse exploratoire et confirmatoire de nos concepts*

Cette partie permettra d'appliquer une ACP et une AFC sur l'ensemble des échelles de mesure des concepts mis en évidence dans cette étude. L'AFC appliquée sur les échelles de mesure va se faire en deux étapes. La première étape permettra de vérifier le modèle de mesure à partir des indices d'ajustement suivant: les indices de mesures absolus la qualité

d'ajustement (GFI), la qualité d'ajustement ajustée (AGF) et incrémentaux tels que la qualité d'ajustement normée (NFI), indice comparatif d'ajustement (CFI), indice d'ajustement progressif (IFI) qui devront être dans l'ensemble supérieur ou égal à 0.9; le khi-deux normé qui doit être inférieur ou égal à 2; racine carrée de la moyenne des erreurs d'approximations (RMSEA) qui doit être inférieur à 0.08; les indices incrémentaux à l'instar de l'indice d'ajustement non normée (PNFI), l'indice d'ajustement comparatif normé (PCFI) qui doivent avoir une valeur forte.

➤ La structure organisationnelle a été mesurée au travers de 11 items et suite à l'application de l'ACP sur l'échelle de mesure, deux dimensions ont été retenues (la centralisation composée de 5 items avec un alpha de Crobach de 0.95 et la formalisation formée de 3 items avec un alpha de Crobach de 0.89). Le tableau suivant illustre cela:

Tableau 2: Synthèses des résultats, suite à l'ACP

Dimensions	Nombres Items de mesure	Valeurs propres	un alpha de Crobach	Taux de variance totale restitués
Centralisation	5 (SO1, SO2, SO3, SO4, SO5)	5.258	0.95	50.745
Formalisation	3 (SO7, SO9 et SO11)	1.416	0.89	83.425
Mesure de précision de l'échantillonnage de Kaiser-Meyer-Olkin.				0.877
Test de Sphéricité de Bartlett			Khi-deux approximé :	1584,269
			Ddl :	28
			Signification de Bartlett :	0.000

Source: résultats empiriques

Cette étape a été précédé par la vérification de l'indice de Kaiser, Meyer et Olkin (KMO) qui était de 0.877 largement supérieur au seuil minimal 0.5 et la significativité du test de Bartlett (0.000).

Suite à l'ACP, une AFC a été appliqué sur l'échelle de mesure du concept structure organisationnelle, elle a présenté les indices d'ajustement assez satisfaisants avec les coefficients qui respectent les seuils d'acceptabilité de 0.9. La fiabilité ou la cohérence interne de l'échelle de mesure

est aussi satisfaisante avec les Rhô de Jöreskog supérieurs à 0.7, le seuil d'acceptabilité. Concernant la validité de l'échelle (validité convergente et discriminante), elle s'est avéré satisfaisante avec les t de student supérieurs à 1.96; les erreurs standardisées (SE) inférieures à 1.96 et les coefficients de PVC tous supérieurs à 0.5. En outre, les indices tels que NPAR, CMIN, DF, CMIN/DF ont été confirmés avec une probabilité de 0,000. Le tableau suivant présente ces différents indices:

Tableau 3: Résumé des indices de la qualité d'ajustement du modèle structurelle

Variables / Indices	Structure organisationnelle	
	Centralisation	Formalisation
Indices de mesure absolu		
Khi-deux /dl	0.450	
GFI / AGF	0.915 / 0.840 /	
RMSEA	0.014	
Indices incrémentaux d'ajustement		
NFI / CFI	0.957 / 0.968	

IFI (Indice non normé de bentlet)	0.969	
<u>Indices comparatifs et parcimonie</u>		
PNFI	0.649	
PCFI	0.657	
Rhô de Jöreskog	0.929	0.799
<u>Validité convergente</u>		
Erreur standardisé	0.167	0.206
T de studend	6.055	6.093
PVC	0.680	0.669
<u>Validité discriminante</u>		
NPAR	8	
CMIN	1604.222	
DF	28	
P	0.000	
CMIN/DF	57.294	

Source: nos r sultats

Tout ce qui pr c de permet de conclure que l' chelle de la variable structure organisationnelle a une bonne qualit  d'ajustement.

- La performance organisationnelle (PO) a  t  mesur e   partir de 10  t ms avec un indice de

Kaiser, Meyer et Olkin (KMO) de 0.8 sup rieur   0.5, le seuil minimal, le test de Bartlett de 0.000 tr s significatif. La fiabilit  de ces deux indices ont permis d'effectuer une ACP sur l' chelle de mesure de la variable PO.

Tableau 4: Synth ses des r sultats de l'ACP

Dimensions	Nombres �t�ms de mesure	Valeurs propres	un alpha de Crobach	Taux de variance totale restitu�s
Centralisation	5 (PO1, PO2, PO3, PO5 et PO10)	4.419	0.933	81.042%
Formalisation	3 (PO7, PO9 et PO8)	2.076	0.904	
Mesure de pr�cision de l'�chantillonnage de Kaiser-Meyer-Olkin.:				0.800
Test de Sph�ricit� de Bartlett			Khi-deux approxim�:	1341,764
			Ddl:	28
			Signification de Bartlett:	0.000

Source: r sultats empiriques

On observe dans ce tableau que l'ACP appliqu e   l' chelle de mesure de la performance organisationnelle a retenu deux dimensions pr sentant tous une bonne communalit  avec des alphas de

crobach sup rieurs au seuil d'acceptabilit  de 0.7. Apr s cette analyse une AFC a  t  appliqu . Les indices sont pr sent s dans le tableau suivant:

Tableau 5: R capitulatif des indices de l'AFC

Variables / Indices	Performance organisationnelle	
	PF	PS
<u>Indices de mesure absolu</u>		
Khi-deux /dl	0.155	
GFI / AGF	0.885 / 0.783	
RMSEA		
	0.015	
<u>Indices incrémentaux d'ajustement</u>		

NFI /CFI	0.917 / 0.929	
IFI (Indice non normé de bentlet)	0.930	
<u>Indices comparatifs et parcimonie</u>		
PNFI	0.622	
PCFI	0.630	
Rhò de Jöreskog	0.932	0.90
<u>Validité convergente</u>		
Erreur standardisé	0.083	
T de studend	4.082	
PVC	0.745	0.750
<u>Validité discriminante</u>		
NPAR	8	
CMIN	1358.663	
DF	28	
P	0.000	
CMIN/DF	48.524	

Source: résultats empiriques

L'ensemble des indices ci-dessus présentent une qualité d'ajustement du modèle de mesure satisfaisante avec des coefficients qui respectent les seuils d'acceptabilité de 0.9, bien que certains indices de mesure absolus soient inférieurs à 0.9, le seuil minimal, soit PNFI 0.783 et GFI 0.885. Quant à la fiabilité confirmatoire du modèle de mesure, elle est vérifiée avec des coefficients de Rhò de Jöreskog supérieurs à 0.7, le seuil minimal. En ce qui concerne la validité du modèle, les validités convergente et discriminante sont bonnes avec les poids factoriels (PVC) supérieurs à 0.5,

le seuil d'acceptabilité. À cet effet, nous pouvons conclure que l'échelle de mesure de la variable PO est de bonne qualité.

- Les caractéristiques de l'information du SCG (CA) ont été mesurées à partir de 16 items rattachés à quatre composantes (l'information à large portée, opportune, agrégée et intégrée) telles que définie par Chenhall et Morris (1986). À cet effet, l'ACP appliquée à cette échelle de mesure présente les indices suivant:

Tableau 6: Synthèses des résultats, suite à l'ACP

Dimensions	Nombres Items de mesure	Valeurs propres	Un alpha de Crobach	Taux de variance totale restitués
l'information étendue	3 (CA4, CA6 et CA7)	5.617	0.904	86.350%
l'information opportune	2 (CA15 et CA16)	1.650	0.954	
l'information agrégée	5 (CA8, CA10, CA12, CA13 et CA14)	5.617	0.949	
Mesure de précision de l'échantillonnage de Kaiser-Meyer-Olkin.				0.832
Test de Sphéricité de Bartlett			Khi-deux approximé :	1982.117
			Ddl :	45
			Signification de Bartlett:	0.000

Source: Résultats empiriques

L'on constate que l'ACP appliquée sur l'échelle de mesure de la variable caractéristiques de l'information du SCG a permis de retenir trois dimensions (l'information étendue composée de 3 items; opportune composée de 2 items et la présentation de l'information agrégée composée de 5

items) avec des valeurs propres tous supérieures à 1 et les coefficients d'alpha de Crobach tous supérieurs au seuil d'acceptabilité (0.7).

L'ACP ainsi achevée, nous avons effectué l'AFC, afin de confirmer la fiabilité et la validité de l'échelle de mesure.

Tableau 7: Synthèses des indices d'ajustements suite à l'AFC

Variables / Indices	Caractéristiques de l'information du SCG		
	Étendue	Opportune	Agrégée
<u>Indices de mesure absolu</u> Khi-deux /dl GFI / AGF	0.167		
	0.895 / 0.819		
	<u>0.071</u>		
	<u>0.946 / 0.961</u>		
	<u>0.961</u> <u>0.672</u> <u>0.683</u>		
Rhò de Jöreskog	0.806	0.807	0.777
<u>Validité convergente</u> Erreur standardisé T de student	0.194 8.338	0.155 8.756	0.167 7.664
PVC	0.707	0.704	0.893
<u>Validité discriminante</u> NPAR	10		
CMIN	2013,844		
DF	45		
P	0.000		
CMIN/DF	44.75		

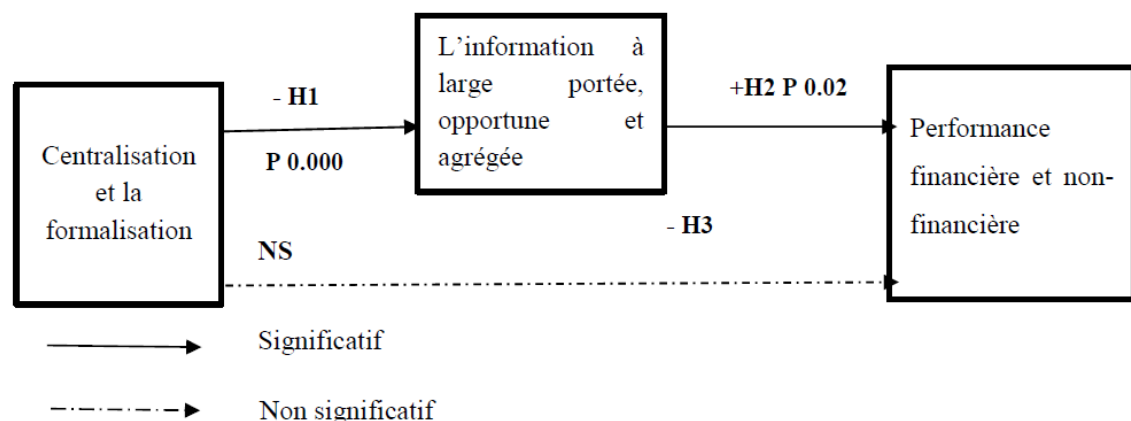
Source: les données statistiques de l'AFC

Ce tableau présente des coefficients de Rhò supérieurs à 0.7, ce qui implique une bonne cohérence interne du modèle de mesure voire une bonne fiabilité de l'échelle. La validité de l'échelle de mesure quant à elle a été prouvée au travers de la validité convergente de l'échelle (les t de student sont supérieurs à 1.96; les poids factoriels tous supérieurs à 0.5 avec des probabilités très significatives) et de la validité discriminante. En outre, les indices d'ajustement du modèle de mesure sont assez satisfaisants, bien que les indices de mesures absolus ont des valeurs légèrement inférieures au seuil minimal de 0.9: GFI (0.895), AGFI (0.819), on peut donc dire que la qualité du modèle a été prouvée.

Le test des hypothèses et la vérification du modèle structurel feront l'objet du point suivant.

Tests d'hypothèses

Le modèle théorique de notre étude a mis en évidence trois relations ou hypothèses: la relation entre la structure organisationnelle et les caractéristiques de l'information du SCG (H1), la relation entre les caractéristiques de l'information du SCG et la performance organisationnelle (H2) et la relation entre la structure organisationnelle et la performance organisationnelle au travers des caractéristiques de l'information du SCG (H3). La figure suivante nous présente le modèle empirique.



Source: nos résultats

Figure 2: Modèle empirique (apostériori) de recherche

Nous pouvons voir ici que le modèle empirique ci-dessus présente l'ensemble des relations causales entre les variables indépendantes et dépendantes, entre la variable médiatrice et la variable dépendante. Il est

donc indispensable de vérifier la qualité d'ajustement de ce modèle, à partir de quelques indices (voir tableau suivant).

Tableau 8: Indices de la qualité d'ajustement du modèle global

CMIN	Khi-deux/ dl	P	RMSEA	GFI	TLI	AGFI	CFI	NFI
5759.915	3.362	0.000	0.010	0.871	0.859	0.851	0.874	0.831
Seuil d'acceptabilité	> 1.96		< 0.08	≥ 0.9	≥ 0.9	≥ 0.9	≥ 0.9	≥ 0.9

Source: nos résultats

Il ressort de ce tableau selon que la qualité d'ajustement du modèle est bonne car l'ensemble des indices sont conformes au seuil minimal malgré le fait que parmi les indices incrémentaux le NFI (0.831) soit

légèrement inférieur au seuil d'acceptabilité. Il est donc question pour nous de vérifier les différentes hypothèses.

i. *Le test de la relation entre la structure organisationnelle et les caractéristiques de l'information du SCG*

Tableau 9: Récapitulatif de la relation directe entre la variable indépendante et dépendante

	Hypothèses	Coefficients de régression	Erreur standardisé	T de student (CR)	P
Les relations directe tester dans notre étude	H1 : SO→CA	-0.252	0.073	-3.845	0***

Source: les résultats empiriques

Nous observons ici que le lien entre la SO et les CA est négatif avec un coefficient de régression de -0.252; un t de student de -3.483 et une probabilité très significative (0.000). Ces résultats révèlent donc qu'une structure centralisée et formalisée à un effet négatif et très significatif sur les caractéristiques d'information issues du SCG (la portée de l'information, l'opportunité et l'agrégation de l'information). Notre hypothèse H1 est donc infirmé. Ce qui confirme en partie les résultats trouvés par Al-Dahiyat (2003). Il trouve dans sa recherche que la centralisation de la structure à un effet négatif sur la portée de l'information. Ce qui signifie que plus une structure est centralisée et formalisée, moins elle a besoin d'informations à large portée. Ce résultat corrobore avec ceux mis en exergue dans les travaux de

(Chenhall, 2003; Chenhall and Morris, 1986; Chia, 1995; Gul and Chia, 1995; Ghorbel, 2015; Hammad et al., 2013). Ces auteurs de façon générale trouvent qu'une structure décentralisée à un effet positif et significatif sur les caractéristiques d'information du SCG. Bien que Chenhall and Morris (1986), précise que le lien est beaucoup plus avec l'information agrégée. De même, Hammad et al. (2013), soulignent que la décentralisation à un impact positif uniquement sur l'information agrégée et opportune. Par contre, Gordon and Narayanan (1984), Abernety (2002), Fauzi et Hussain (2008), trouvent que la structure organisationnelle n'a pas d'effet sur la conception du SCG.

ii. *Le test de la relation entre les caractéristiques de l'information du SCG et la performance organisationnelle*

Tableau 10: Récapitulatif de la relation directe entre la variable médiatrice et variable dépendantes

	Hypothèse	Coefficients de régression	Erreur standardisé	T de student (CR)	P
Relations directes entre CA et PO	CA→PO	0.467	0.142	3.302	0.02**

Source: résultats empiriques

L'on observe dans ce tableau une relation positive et significative entre les caractéristiques de l'information et la performance organisationnelle avec un coefficient de 0.507; un t de student de 3.157 supérieur à 1.196 et une probabilité de 0.02. H2 est donc validée. Ceci corrobore avec les travaux de Chia (1995), Ghasemi et al. (2019), Gnawali (2018), Chung et al. (2012), Durendez et al. (2016) et Fuadah et al.

(2020). Ces auteurs montrent que le système de comptabilité de gestion contribue favorablement à la performance. De même, de nombreux auteurs dans leurs travaux ont mis en exergue le fait que les attributs liés au SCG améliorent favorablement la performance organisationnelle (Chong, 1996; Soobaroy et Poorundersing, 2008).

iii. *Test de l'effet médiateur de la variable caractéristiques de l'information du SCG dans la relation entre SO et PO*

Cette médiation sera vérifiée à partir du modèle à quatre étapes de Baron et Kenny (1996), revue par Kenny et al. (1998). Ils proposent une démarche assez claire et simpliste. Par la suite, cette médiation sera confirmée à partir du test de Sobel (1996). Il convient de rappeler que le rôle médiateur sera vérifié à partir des étapes suivantes: L'étape 1 (la relation directe c') consiste à tester la significativité de la variable indépendante (SO) sur la variable dépendante PO. L'étape 2 (intitulé a) consiste à tester la significativité du

lien entre la variable indépendante SO et la variable médiatrice CA. L'étape 3 (nommé b) permet de vérifier la significativité de l'effet de la variable médiatrice CA sur la variable dépendante PO. La dernière étape permet de vérifier si la médiation est complète ou partielle. La médiation complète se présente lorsque le coefficient c' qui lit la variable indépendante (SO) et la variable dépendante (PO) est nulle ($c' = 0$) en présence de la variable médiatrice (CA). Dans le cas contraire on est en présence d'une médiation partielle ($c' \neq 0$) ou encore l'effet total (c) est supérieur à (c'). Le tableau ci-après nous présente ces différents coefficients:

Tableau 11: Récapitulatif des relations directes entre les variables indépendantes et dépendantes

	Hypothèses	Coefficients de régression	Erreur standardisé	T de student (CR)	P
Les relations directe tester dans notre étude	H1 : SO→CA	-0.280	0.073	-3.845	0***
	H2 : CA→PO	0.467	0.142	3.302	0.02**
	SO→PO	0.016	0.035	0.447	0.655

Source: nos résultats

Nous observons dans cette figure que le lien entre SO et CA (nommé a) est significatif, le lien entre CA et PO (nommé b) est aussi significatif et la relation directe entre SO et PO (nommé c') est non significative avec une probabilité de 0.101. Les trois conditions ainsi respectées cela nous amènent à vérifier la dernière condition qui stipule que la relation indirecte nommée (c) doit être supérieure à la relation directe (c'). La relation

indirecte ou totale est égale à -0.128 ($a*b$). Ce qui indique que le coefficient de la relation indirect soit inférieur au coefficient de la relation direct ($-0.128 < 0.65$), d'où une médiation totale de la variable CA dans la relation entre SO et PO. Cette médiation peut être vérifiée à partir du test de Sobel qui présente un coefficient de -2.349 avec une probabilité significative de 0.018, voir le tableau suivant:

Tableau 12: Test de Sobel

Liens	Sobel (Z)	Sign. (p)
SO→CA→PO	-2.49665045	0.01253725

Source: résultats empiriques

Nous pouvons donc conclure que la structure organisationnelle à un effet négatif et indirect sur la performance organisationnelle. En d'autres termes les caractéristiques de l'information médiatisent totalement la relation entre la structure organisationnelle et la performance organisationnelle. H3 est à cet effet validée. Ce qui rejoint les travaux de Chia (1995) qui montre dans son étude qu'une structure à très forte centralisation qui utilise les informations à large portée et agrégé a un effet négatif sur la performance des managers. D'autres auteurs tels que Choe (1998), Gul et Chia (1994) et Chang et al. (2003), trouvent que la décentralisation de la structure à un effet positif sur la performance organisationnelle par l'intermédiaire des informations à large portée et agrégées. Ces résultats attestent aussi que l'effet de la structure organisationnelle sur la performance organisationnelle est conditionné par la disponibilité d'information à large portée, opportune et agrégée.

V. CONCLUSION

Cette étude s'est attelée à analyser l'effet de la structure organisationnelle sur la performance organisationnelle des entreprises industrielles au Cameroun au travers des caractéristiques de l'information du SCG (l'information à large portée, agrégée, opportune et intégrée).

À cet effet, nous avons fait recours à la théorie de la contingence qui met en évidence la relation entre les facteurs de contingence et les systèmes de comptabilité de gestion, ainsi qu'aux différents travaux portant sur le domaine. En outre, une étude a été menée auprès de 223 entreprises industrielles. Il ressort de cette analyse que la structure organisationnelle (la centralisation et la formalisation) à un effet significatif et négatif sur l'information à large portée, opportune et agrégée. Chenhall et Morris (1986), stipule à cet effet que dans les entreprises plus ou moins centralisées

l'utilité des informations à large portée n'est pas perçue. Par ailleurs, ces résultats ont mis en évidence la médiation totale des caractéristiques de l'information du SCG dans la relation entre structure organisationnelle et la performance organisationnelle. Par conséquent sur le plan théorique, cette étude apporte une modeste contribution au débat sur le rôle médiateur du SCG dans la relation entre la structure organisationnelle et la performance organisationnelle. Sur le plan méthodologique, le recours à la méthode d'équation structurelle a permis d'analyser de façon simultanée les différentes relations causales entre les variables indépendantes et les variables dépendantes. Ce travail mettant en évidence le rôle médiateur des caractéristiques de l'information du SCG interpelle les managers d'entreprises industrielles sur l'importance de concevoir ou de mettre en place un SCG efficace. La mise en place d'un SCG adéquat aide de façon considérable les managers dans la planification, la surveillance, la prise de décision etc., ceci afin d'améliorer la performance organisationnelle. En outre, le fait que la structure organisationnelle soit considérée comme une variable importante dans la conception du SCG et que ce dernier à son tour entraîne une meilleure performance, cela vient encore soutenir l'idée que les dirigeants des entreprises doivent restructurer la gestion de leurs entreprises vers un certain niveau de décentralisation. Cette réorganisation de la gestion vers un niveau moins centralisé et formalisé doit s'accompagner des flux d'informations afin d'assurer une gestion adéquate et une meilleure prise de décision.

De façon concrète, les managers, les dirigeants d'entreprise, les contrôleurs de gestion devront d'avantage décentraliser et formaliser leur entité, afin d'améliorer la communication, soit les flux d'informations au sein de leur entreprise. Ceci permettra de minimiser l'effet négatif de la structure organisationnelle sur la performance organisationnelle. De plus, ils devront s'assurer de la disponibilité de l'ensemble des informations auprès des différents responsables c'est-à-dire que les informations issues du système de comptabilité de gestion soient fournies à temps opportun à tous les responsables de division, afin que celles-ci soient prises en compte lors de la prise de décisions. En outre, ils doivent lors de la prise de décision mettre un accent sur les informations non-financières (interne et externe), historiques et sur celles issues des différents départements ou domaines fonctionnelles, afin de maintenir ou accroître leur performance.

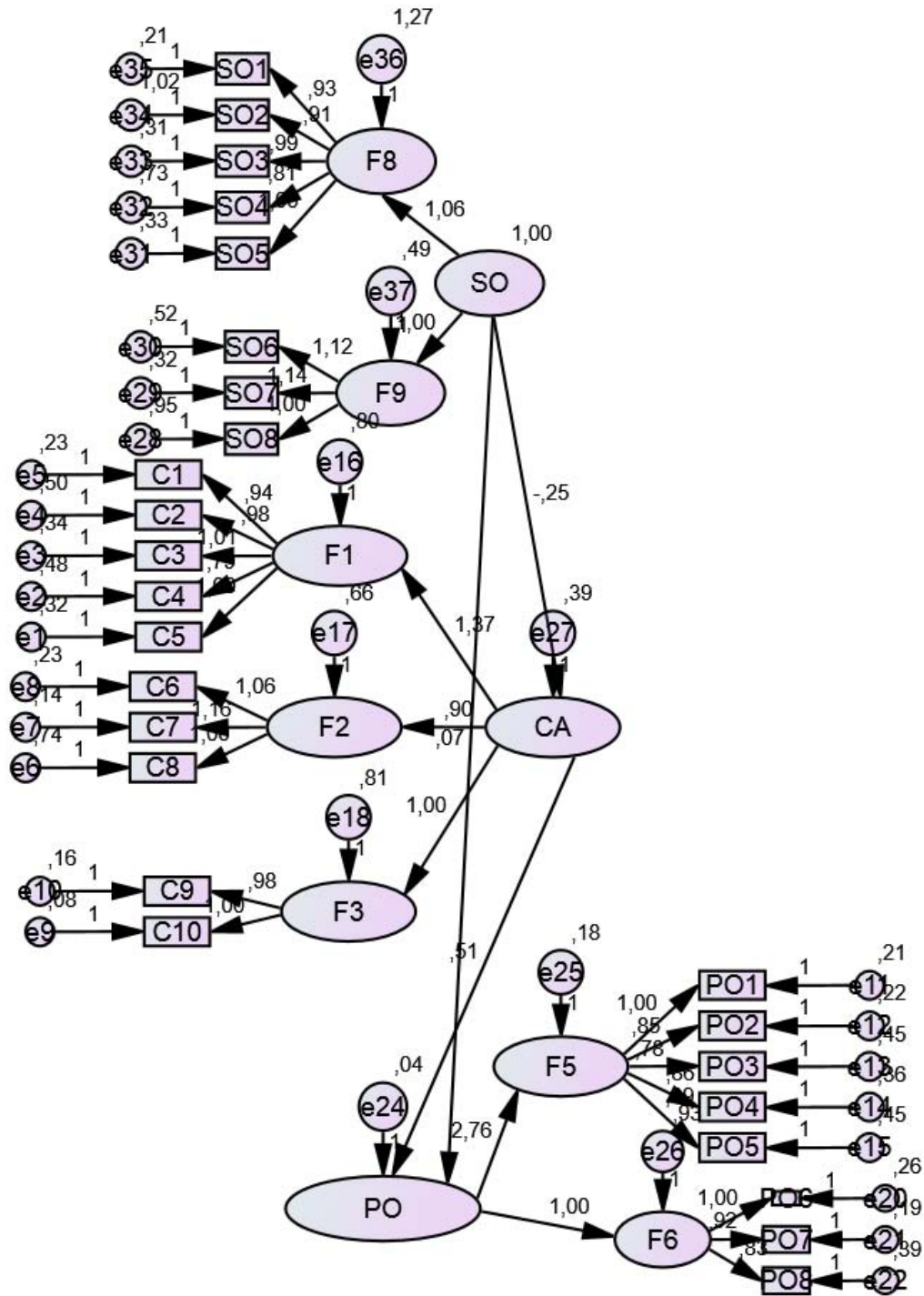
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Annexe: Sortie machine du modèle empirique



Source: Nos résultats

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GLOBAL JOURNAL OF MANAGEMENT AND BUSINESS RESEARCH: D
ACCOUNTING AND AUDITING
Volume 22 Issue 1 Version 1.0 Year 2022
Type: Double Blind Peer Reviewed International Research Journal
Publisher: Global Journals
Online ISSN: 2249-4588 & Print ISSN: 0975-5853

Effects of Social Networks on Manufacturing Companies on Employee Productivity in Kano State

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Abstract- The overarching goal of this study was to investigate the use of social networking sites in Kano manufacturing organizations and their impact on employee productivity, with a particular focus on HNL Manufacturing Company Kano. The study aimed to accomplish the following goals: to identify the use of social media networks in Kano manufacturing organizations; to investigate the impact of social networking sites on employee productivity at HNL Manufacturing Company; and to identify techniques that manufacturing organizations can use to increase employee productivity through social media networks. The analysis used a sample random sampling technique to implement a descriptive research design. The data collection method was carried out at HNL Company via an interview with a targeted sample size of 26 employees.

Keywords: social network, employees productivity, manufacturing organization.

GJMBR-D Classification: DDC Code: 621 LCC Code: TJ151



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Effects of Social Networks on Manufacturing Companies on Employee Productivity in Kano State

Muhammad Usaini^α & Rabiu Idris Jibrin^σ

Abstract- The overarching goal of this study was to investigate the use of social networking sites in Kano manufacturing organizations and their impact on employee productivity, with a particular focus on HNL Manufacturing Company Kano. The study aimed to accomplish the following goals: to identify the use of social media networks in Kano manufacturing organizations; to investigate the impact of social networking sites on employee productivity at HNL Manufacturing Company; and to identify techniques that manufacturing organizations can use to increase employee productivity through social media networks. The analysis used a sample random sampling technique to implement a descriptive research design. The data collection method was carried out at HNL Company via an interview with a targeted sample size of 26 employees. The key findings of the study indicate that considering the limitations and nature of social media policies, workers accessed social media once a day on their devices for more than 2 hours at work and discovered that HNL Manufacturing Company had adopted different techniques such as crowd sourcing, enterprise social networks to some degree and Facebook Fridays that are not in use. The report also concludes that social media has a very modest effect on the efficiency of employees. Research advises that manufacturing companies do not neglect using different social media techniques and policies. It is no longer realistic or feasible to enforce a complete moratorium on accessing social networking sites at work. Every week, social networking websites are developed. It would be a boring and never-ending job to block access to any social networking website.

Keywords: social network, employees productivity, manufacturing organization.

I. BACKGROUND OF THE STUDY

Today, on a global scale, the business world has faced unprecedented significant challenges ranging from the economic crisis, growing rivalry, declining and volatile flow of mineral reserves such as oil, uranium, rising living costs, and decreased income. It's an inescapable reality that work processes have become so complicated in today's world that no one can work in a vacuum, and one has to work with each other to get things done. Mobility has made this more difficult because the individual with whom to work and

the client may not be in physical proximity (Aguenza et al., 2012). In this contemporary competitive climate, workers known as the blood of organizations have a larger role in making organizations succeed in a continuous range of global shifting effect companies where dependence on manual employees changes employee productivity. It has also become more common for employees to use social media both internally and externally to achieve organizational goals. It is widely acknowledged that social media platforms have had a significant impact, particularly in terms of improving the effectiveness of contact processes in business and private life (Aguenza et al., 2012). Social networking is a method of bringing many people together and creating large groups (Liapis et al., 2015). Large, small, formal, informal, global, and international groups are examples of such organizations. They are a method for forming groups, obtaining assistance, disseminating knowledge, and taking steps to achieve specific goals. Websites are frequently employed in online social networking. Social networking sites (SNS) are websites such as Facebook, Twitter, YouTube, Instagram, LinkedIn, and Skype, to name a few. SNS has caused significant changes in how people connect as employees and even as organizations (Martensen et al., 2011). Millions of people worldwide, including Nigerians, use social networking sites, which evoke mixed emotions. Employees spend more time at work on social networking websites doing non-work-related tasks, including creating profiles for social media, sharing status with friends and family, receiving help alerts, streaming and downloading videos, and sending personal messages, among other things.

Considering the latest buzz about social media, the concept of social networking has been around and grown like any other invention, and has since become sophisticated with technological advances. The creation and exchange of texts, videos, photographs, and other messages via electronic medium can be traced back to the 1700s with the invention of the telegraph. While social networking has emerged as one of the most important business inventions of the twenty-first century since the internet's inception in the previous century, it has added another dimension to the way people interact around the world, and particularly in Nigeria. With can market competition and a changing economy,

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organizations must adapt and react quickly and professionally to gain a competitive advantage over their competitors and improve organizational competitiveness. According to the researcher's experience gained through unstructured interviews with employees from different manufacturing firms, there is a lack of interest in the use of social media in this field, and some businesses regard it as a secondary tactic in their employees' competitiveness. Employee productivity in this industry is typically focused on employee trust and signed agreements between employer and employee to carry out their responsibilities properly, and it's easy to overlook the impact of employee social networking on their skills, skill, knowledge, qualification, productivity, success, and level of motivation. The company's productivity and profits are contingent on the effectiveness of its employees, and its employees are heavily reliant on social media. As employees spend between one and five hours a week on social media, the company's productivity is likely to be affected somehow. Employers face difficulties as a result of this. As a result, the business's social media use, such as blogs, Facebook, Twitter, and Instagram profiles, is disorganized and not regularly updated to attract new customers and distributors, resulting in a significant loss of opportunities in Kano's manufactured goods industry.

Various studies have been conducted to investigate the impact of social media on employee productivity. Mwituria (2015) investigated the level of employee involvement in social media and its impact on employee productivity in Kenyan banks during working hours in one of her studies. The study's focus is on the banking industry and extends beyond Nigeria. The purpose of this study is to determine whether the use of social media during working hours in Kano Manufacturing organizations affects employee productivity and how organizations can use various methods to ensure that productivity is not harmed when using social media.

The study uses the following basic goals to direct the research: i. To find out how popular social networking sites are. ii. At Holborn Nigeria Limited in Kano, to look into the impact of social networking sites on employee productivity. lii. To define tactics for increasing employee productivity in the face of growing social media use.

This research is essentially an attempt to address a question: does the use of social networking sites impact the productivity of employees? The research focuses primarily on manufacturing companies in Kano, with Holborn Nigeria Limited in Kano being the field of study. The primary reason for selecting this form of scope is to investigate the actions of workers in the organization from various divisions. It would be possible to assess how time spent on social media impacts their effectiveness by understanding their use of SNS.

II. REVIEW

a) Introduction

Based on the study's goals, this section presents the body of knowledge, concepts, and hypotheses related to the study's subject, i.e., social networks in workplaces and their effect on worker productivity in Kano manufacturing organizations. These objectives include assessing how Kano Manufacturing Company employees use social media networks, investigating the impact of social media networks on employee productivity in Kano, and investigating the available approaches for manufacturing companies to improve employee productivity on social media networks. The following are the key topics that have been discussed and synthesised:

- Social media use.
- The impact of social media on employee productivity.
- Methods to increase employee productivity across social media networks.
- Theoretical background on social networking and employee productivity.

Social media as "a group of internet-based applications that build on Web 2.0's ideological and technological foundations and enable the creation and sharing of user-generated content" (Kaplan et al., 2010). Kishokumar (2016) expands on this notion by stating that social networking roles aren't limited to people exchanging information. Ghalleghy et al., (2014). SNSs are web-based services that allow users to create a public or semi-public profile, articulate a list of other users with whom they share a link, and display and navigate their list of links within the system as well as those provided by others, all within a limited framework. The presence of these relationships, as well as their terms, will differ from place to place.

The researchers demonstrate the benefit of the social media for information access by showing how it leads to an open method of communication which helps companies meet customer requirements efficiently and efficiently, and promotes and motivates customer demands. Regardless of the human resources sector, it is common knowledge that social media allows professional networks to be expanded on a number of levels. Professionals of human resources should broaden their networks to access the latest information and instruments (Adzovie et al., 2017). Today, social media is arguably one of the most effective networking resources available. They had infiltrated nearly every home in the region. The number of people who use the internet is rising worldwide. The Arab world's widespread embrace of social media indicates that the internet can become the most effective medium by which all sectors of society will communicate (Reyaee et al., 2015).

Over the last few years, social networking sites like Facebook, Myspace, Twitter, Bebo and LinkedIn have grown to be more popular, which has led employees to spend endless hours in social media at the expense of their employers (Mwituria, 2015). Most people have become familiar with social networking sites (SNS). In 2016, Facebook had more than 1,86 billion monthly active users, 1,23 billion daily active users and nearly 94% (1,15 billion) active daily users on mobile devices. Due to the prevalence of mobile support, people use SNS without regard to time or space, and the use of SNS has become quite consistent. One of the controversial issues relating to the continued use of SNS is the relationship between SNS use and performance: does SNS benefit or harm people's ability to maintain performance? Many people believe the use of social media reduces productivity. In terms of the quality of learning, the use of social media reduces learning time and energy, leading certain teachers to ban all laptop use in schools so that students do not use social communication during lectures. In an enquiry of 1,400 Chief Information Officers of companies with 100 or more U.S. employees, 54 percent said that their companies are prohibiting SNS completely, 19 percent are allowing it for business purposes only and 16 percent are permitting it for limited personal use. Only 10% allow this for any purpose. As illustrated by this results, most people agree that social media at work distracts workers from their jobs and should be limited to work purposes if at all possible (Min, 2017). Employers worry about the exponential increase in the use of social media at work. Data leakage by employees free to gossip in an open environment, damage to a business reputation, "cyber crooks' scams" and open access to corporate information by expired passwords are potential obstacles to their adoption (Wilson et al., 2011). The report addresses safety risks, theft of intellectual property, infrastructure capability issues and corporate culture (Weru, 2021).

With regard to the use of social media and the long-term viability of work productivity in the organization, researchers agree that the number of times that people spend on work reduces the use of social media, which is already limited by limited resources in working time. Herlle et al., (2011) indicates that SNS distracts from work that decreases the input of jobs, such as finishing work. Some organizations, while others, have limited their access to social media platforms. Although certain companies have enterprise access, custom social media platforms are limited. This is due to the negative effect on employee morale caused by employees' use of social media platforms during work hours. Despite the negative consequences, it has been determined that we can use this technology to enhance contact between people who have a common interest or goal. As a result, staff productivity

can be improved even further. It is proposed that an appropriate social network be designated for use within the organization and a comprehensive set of policies to govern the use of these social networking platforms Aljaaidi, K., (2020). According to a Robert Half Technology survey (2009), more than half of US companies block social networking websites, both for preventing employees from wasting time and for minimizing risks." According to Wilson (2011), the key concerns about the use of social networking sites at work are as follows: "The lack of data from workers who have freely gossiped in an accessible environment, the malware and phishing of cyber crooks, and the open access to corporate servers created by poor, outdated password attitudes According to many reports, due to working hours, the main problem with social networking is the lack of productivity on the workplace. According to Nucleus Research, the use of Facebook at work resulted in a 1.5% decrease in productivity. 68.4 percent of employees spend considerable time enhancing their networks and 86 percent use office hours to access social media sites, Yeshambel et al. (2016).

Warnakula et al., (2014) found that more than 60.8 percent of participants in the study changed Facebook at work. Employees are one of the most important assets of each organization because they can create value and offer a competitive long-term advantage for companies. When workers are productive, competitive advantages are offered. Social networking is sometimes used as an entertainment. Quinton et al., (2016) say that 55% of employees visit social networking sites at least once a week. According to Proskauer (2014), 75% use social media on their mobile devices at least once a day (and 60 percent accessed it multiple times a day). The use of social media during working hours was a problem for many employers. Organizations often consider employees' time and access to social media to be a concern. The use of social media is expected to expand at an exponential rate. Munene et al., (2013) found that 95% of respondents were given access at least once a week in their research. 45% of respondents used the social media during working time (8 a.m. to 5 p.m.) and said they took time to do so. The findings were agreed by Karapanos et al., (2016). He found that 64% said they visited non-work-related websites daily during working hours. He also found that most participants spent 1 to 5 hours a week on items related to non-works. Productivity of employees is essential to the performance of every company. The social media, which have become quite common, have entered the workplace, and many employees use it, much to their dismay, for personal reasons. Often employees access social media through their own devices. According to Billington et al., (2012), three quarters of employees are using social media on their mobile devices, at least once a day while on the

job, 60% of which have done so several times. Profitability would certainly suffer as a result.

The dominance of social media transforms how organizations function and interact quickly. This makes it important for employees to develop the medium at work because of this digital media growth. Social networking is an online interactive tool that leads people to build relationships, exchange ideas, communicate information and connect society into a nostalgic stream. People use social networks to catharsize their human emotions and social networking reasons such as people linked to LinkedIn for business, Facebook and Myspace for their own personal use (Asraf et al., 2014). Social media can help any company to promote brand awareness conveniently, cost-effectively and quickly, and spread recognition. Manufacturers use social media to perform the following;

b) Marketing

Social networking sites such as Facebook, Twitter, and Instagram should be key components of any marketing campaign for a company. Social media has become an important tool for marketing that brings success to any company, including those in development. According to Phillips (2016), it offers six important ways to increase your participation in social media to start attracting more clients, namely; Develop a social strategy, decide your goals, use Brainpower for your employees, create a community, monitor and measure, and experiment.

c) Establish a social strategy

By thinking about what they want their social media presence to do for them, their profiles should represent who they are and what they value as a business, can create a manufacturing strategy.

d) Determined your goals

Next, the specific targets for a manufacturing business target include the delivery of material, customer acquisition, and others. A social media manufacturing company can concentrate on what is most important to them, such as content to reach a wider audience, growing numbers of followers, and traffic on the website. The way each will inform your posts and calls to action of these objectives.

e) Use your Employees Brainpower

A Manufacturing Company Manager may ask the sales team to answer questions they hear during meetings or phone calls with prospective clients. Your social media activity should be a team effort. Can use such data to settle issues online. To expand your scope, you may also ask workers to connect with or share your posts on their accounts. For example, if you need more social media assistance, do not hesitate to reach out to an independent contractor. For smaller organizations that may not afford a full-time employee to concentrate on social media, a remote solution may be cost-effective and advantageous.

f) Build a Community

You may think that the most important thing is numbers, but if you have thousands of followers who are not active with your posts, you need to create a group of followers instead of getting no one at all. It will help spread your message and refine your work by providing a community. They can ask questions about your business processes, provide feedback, share your posts, which will increase the company's productivity.

g) Track and Measure

Google Analytics, Hoot suite Analytics, Salesforce, and Moz are all fantastic tools to use to calculate how well your social media posts perform. This will also help keep an eye on the rivals to see what they do. Focus on what works and forget about what doesn't.

h) Experiment

Social networking allows quick turnarounds, so feel free to innovate and search for new ways to solve issues simultaneously, creatively, and imaginatively. Do not let fear hold you back. If your effort does not succeed, the next day, you should try something different before your company's objective is achieved. The Word-of-Mouth Marketing (WOM) literature is relevant to social media and networking communication (Kozinet et al. 2010; Erdoğan et al., (2012); Brown 2010; Qualman 2012) as well as the way in which virtual audiences are able to communicate products and products to influence consumer experience and buying patterns (De Valk et al., 2016). When it comes to online communication marketing, marketers should aim to increase revenue, cut costs, and increase customer loyalty (2010). Wang et al., (2016) describe social media from a marketer's perspective as "a set of free or nearly free tools that marketers and the community can use to create content and meaningful online discussion.

i) Effects of Social Networks on Employee Productivity

The use of and social networking sites in the workplace and other emerging technologies were controversial. Some argue that employing social networking platforms in the workplace improve job efficiency by influencing middle variables such as morals. Others argue that the main problem with social networking sites at work is the loss of work productivity because of time away from office Moqbel (2012). Employees are investing more time in social media involving non-working activities, such as personal networking, family and friends checks, music and video uploads and downloads, sports scores and social bookmarks, through a variety of research stories and their effect upon worker performance. This caused a significant loss of hours, which affected the bottom line of the company (Richards et al., (2013). Munene et al., (2013) found that the use of social media by employees at work is a result of time consumption and consequently lower productivity.

Organizations expect employees to spend the whole day surfing and not working. Departments of human resources are fighting this war with social media. Human resources experts need to know which tools and strategies for social media will help them achieve better results. Although it can be convenient with social media platforms, it is also essential to establish appropriate metrics to measure performance (Adzovie et al., 2017). The British Trades Union Congress (TUC) states that employers are concerned with "wasting time" and posting negative content for use of Social Networking sites on the workplace (Rooksby et al., 2009). "Amounting to £ 132 million a day" was wasted in the UK because of workplace social networking sites, according to a BBC 2007 report; the same article reports that "233 million hours per month were lost on social networking" (Isheriff, 2010). The website for social networking deals with information and communication and the website appears to taste all the seasons at the present time. It has tickled workers and is becoming an issue for many enterprises because they have repercussions on the morale of employees at work. Digital media are growing so fast that workers must accept the medium (Sharma et al., (2015).

Some organizations, while others did not, have explicitly restricted their access to social media platforms. Custom social media platforms have been limited despite hosting company access by certain organizations. This is because the employees use social media platforms during working hours have a negative effect on their morale. Despite the negative consequences, this technology has been found to allow us to strengthen contact between people with common interests or objectives (Hettiarachchi, 2017).

III. THEORETICAL FRAMEWORK

Productivity means how much we get out of our capital and how much. We can increase productivity by producing more goods with the same resources or better products. Otherwise, productivity can be maximized by producing the same products with fewer resources. 'Efficiency of employees refers to the time that an employee has spent doing his or her work to produce the best possible results based on the job description (Yeshambel et al., 2016). A social media site can be used by HOLBORN Nigeria limited or any other employee of a manufacturing organization to add value to their business in different activities such as marketing, modern job handling techniques, and others. Most companies and their owners have been concerned with their workers' use of social networks during working hours. Besides, they argue that such usage would have detrimental effects that adversely affect employee productivity and the organizational level.

However, the results from the Microsoft Global Survey show that "nearly half of the workers say social

tools at work help their productivity," but "more than 30 per cent of firms underestimate the importance of social tools at work and thus restrict the use of these tools." It is clear that the impact of the use of social media on the loss of worker productivity is insignificant, and therefore it is important to investigate factors like security concerns. "A Microsoft study debunks a fallacy, claiming that using social media boosts job efficiency | Network World," ("A Microsoft report debunks a myth.")

Despite the benefits of using Facebook at the workplace, many studies have had negative effects that would directly impact employee efficiency. According to the study, 77 percent of workers used their Facebook profiles during their working hours, and some of them use Facebook for as many as two hours a day at work. Besides, study results showed that 87 percent of those who use Facebook while operating had no business justification for such use. Apparently, with unwanted social media use, it is clear that workers waste their precious time and deviate from their job. ("Study: Facebook use reduces job productivity | Computerworld,") Several theories have tried to comprehend the effect on employee efficiency of social networks. Nevertheless, social information management and media equation theory are considered the theories that are most relevant for this analysis. The social information processing principle explains online data. In 1992, Joseph Weather proposed the idea. (Asemah 2013). Social information processing theory shows that while online interpersonal relations take more time to establish than face-to-face relations, they have the same impact than face-to-face communication.

Given that social media friends can exert control on each other, the more social media workers use, the more they affect their ability to learn. According to Griffin (2000), as quoted in. According to the theory, media equals real life, and electronic media, in particular, is endowed with human qualities. In most cases, people converse with computers as if they were conversing with human beings. Furthermore, you talk to your TV as though it were a human being in most cases, so you talk to TV sets as if they are people.

In other words, people have personalized mass media networks, to the extent that they see them as human beings today. Griffin (2000), quoted by Asemah et al., (2013), therefore observes that real life is analogous to the media. He also said that the Reeves and Nass equation implies that we refer to the media as if they were alive. According to this theory, people now treat computers, TV and digital media as actual people and places. According to the concept of media equation, we tend to give inanimate objects in our homes to human characteristics. Griffin (2000): the practical effect of the media equation is that, as soon as we turn on the TV or boot up on a computer, we are following any law of human interaction that we have explained in life. Therefore, the word interface is

particularly appropriate when discussing human media interactions. This normal social reaction goes beyond the occasionally screamed words on the TV or our wild video game in order to retrieve missing information. The media equation, Reeves and Nass say, is so essential that it extends to everybody; it always applies and is extremely important.

This point precisely depicts how the audience representatives now seem to engage the media in a dialogue with human beings. The importance of the theory for the paper should not be overemphasized. Nearly every structure includes task success as an important element of individual work performance. Task performance can be described as a competence (i.e. competence) in the performance of central tasks. Other labels are often employed for task performance as job-specific skills, technological skills or in-role success. For example, the amount of work, the quality of work and work knowledge are involved. People regard the media as human beings, so regardless what people see in the media, they prefer to assume that because they respond to new media and how they respond to human beings, this research shows that the primary objectives of this study are the development and impact of the utilisation of social networking sites in Kano Manufacturing company with an emphasis on Holborn, Limi Nigeria.

This study aims for a theory-based reinterpretation of the social media effects in Kano Manufacturing Companies, since it is considered reluctant to respond easily to this phenomenon. The study thus identified questions such as the extent to which social media are used, the impact social networking sites have on employee productivity as well as strategies that organizations across media networks can implement to improve employee productivity. The selection of such areas on social networking has a low impact on employee productivity in manufacturing companies with social networking sites. Several researchers on this topic, for example Yashambel et al., (2016), titled "Influence of online social networking on workplace productivity" Patil (2015), "Social media study and its effect on employee conduct" Weru (2021) "Strategic impact on employee productivity of social media uses." Social networks, however, have an impact on our daily activities, which include personal and companies, including the manufacturing sector. Social media use consisted of a web-based community of resources that operate on web technologies and an optimal basis for users to create and exchange content with other users (Kaplan, 2015). In order to grasp the effect of social networks on employee productivity, this researcher provides a useful framework for understanding system to value sequence and downstream perceptions in manufacturing companies in Kano.

IV. METHODOLOGY

a) Introduction

The research methodology used in this section covers the research procedure used for the analysis step by step. Study location, study population, sample size and design, research tool, variables calculation, data collection technology and data analysis. Sekaran (2000) notes that "A population is regarded as any group of people, events, or items of interest to researchers that they would like to research." Research targets were HOLBORN NIGERIA LIMITED workers in Kano. The employees were drawn from several corporate departments, including human resources, sales and marketing, manufacturing and procurement, targeting 26 employees.

The study adopted a descriptive research concept to evaluate the impact of social networks on productivity of employees in Kano manufacturing organizations. The following models expressed the connection between the dependent and the individual variables:

$$Y=f(x)$$

Where:

Y=Employee Productivity (Dependent variable)

f=function

X=Social networks (Independent variable)

A sampling method included the selection of a sufficient number of population elements based on data from a subset; its properties could be generalized (Lacobucci et al., (2010). Churchill et al., (2004). After identifying the target population, the study used a stratified random sample in order to identify strata or subgroups representing HOLBORN Nigeria workers. Restricted based on respondents' departmental details. The entire target group of HOLBORN Nigeria Limited was divided into layers based on departments from which a stratified random sample was taken. A sufficient number of staff have been removed from this community. I did this to ensure that the research involved had a sufficient number of subjects from each department. Ensuring that the sample population for research reflects the overall population in HOLBORN Nigeria Stratified sampling was used to reduce and eliminate bias. The method of sampling was used in this analysis to divide the population of interest into mutually comprehensive sample populations called strata. I did this to ensure that the sample(s) of a particular category are proportionately reflected by selecting individuals from the strata list (Black, 2009). Finally, each group was determined by probability sampling and simple random sampling. Has this ensured that all HOLBORN Nigeria Limited staff, TudunMurtala, Kano, were reasonably represented?

b) Sample Size

The sample size was 26 employees at HOLBORN Nigeria Limited, Kano was taken from different departments. For example, of 40 study respondents, 8 were marketing staff, 10 were manufacturing staff, 6 were human resources staff and 4 were purchasing department employees.

Table 1: HNL Manufacturing Company staff distribution

Respondents	Sample	(%)
Marketing department	8	31
Human resource department	8	31
Purchasing department	5	19
Production department	5	19
Total	26	100

c) Research Instrument

The Data Collection Instrument should be used as a structured semi-interview consisting of closed and open questions. The interview was intended to measure the impact on employee productivity of social networks.

V. METHOD OF DATA ANALYSIS

Methods of data analysis help to describe events, detect patterns, explain and test. It is used throughout science, business, administration and politics Muluallem (2016). Descriptive statistics are used to describe, organize, summarize and present raw data numbers, tables, charts and graphs and allow scientists to provide meaningful explanations of the measuring distributors (Churchill et al., (2004). The interview questions are answered and the answers are given with reference numbers in categories. This is necessary to analyses data efficiently in order to obtain answers to research questions and to include the categorization, processing and summary of data.

Firstly, four respondents in each of the four departments put the questions to the test. This helped to recognize that errors or corrections were not apparent to the interviewees. In the final sample, respondents who participated in the pilot test were omitted to eliminate distortions based on previous study knowledge. Is a qualitative research method facing an interview to assess the effect of social networks on the productivity of employees in Kano state manufacturing organizations. The data was therefore classified and nominally scaled. To improve understanding, the analyzed data was displayed in tables.

VI. DATA PRESENTATION, RESULTS AND FINDINGS

The findings and results of the research study on the research questions about the data collected from the respondents. For a consistent and enhanced understanding of the topic of this research study, the results are organized into 16 subsections, each

corresponding to the research questions that guided the results of the interview are presented as follows:

1. Respondent description
2. Social media handling by the organization
3. Use of Social Media Networks at Holborn

Nigeria Limited, (4) Frequency of accessing Social networks, (5) How social media is accessed, (6) Time of the day of when social networks are accessed, (7) Time spent on social networking sites, (8) Use of social media by HNL Company, (9) How HNL Company uses social networks (10) Effects of Social media on Employee Productivity (11) Extent of the impact of Social media on Employee Productivity, (12) Strategies to improve employee productivity via social media (13) Restriction (14) Policies adopted by the organization on using social networks. (15) Disciplinary action (16) Additional strategies to improve employee productivity at HOLBORN Company.

a) Respondent Description

With regard to the respondents, this section provides the context details. The first question of the interview offers the interviewee a brief summary of information, such as organizational name, gender, age, job held, department, and years of working experience.

b) Response Rate

The response rate is the total number of respondents participating in the study and is presented as follows: The study had a sample size of 26 HOLBORN Nigeria Limited (HNL) employees in which the questions were answered by twenty-two (22) out of twenty-six (26) respondents, while the remaining four (4) did not respond.

c) Position held in the Organization

Table 2 indicates the role held in the organisation by various respondents. The findings suggest that ten (10) respondents from middle-level management took part in the interview, followed by General Staff with five (5), Senior Management with four (4) and Supervisory Management with three (3) participants. This indicates that, considering that it came from numerous respondents in this manufacturing company, the data obtained from the individual respondents was varied. These results also suggest that the respondents who participated in the study were primarily middle-level leadership and general staff. These employees are considered to be an organization's employees and their involvement in the study was therefore important.

Table 2: Summary of Data Analysis on Respondents Positions Held at HNL.

S/N	Respondents	Position held at HNL			
		Senior Mgt.	Middle Mgt.	S/Mgt.	Gen. Staff
1.	Informant 1	✓	x	x	x
2.	Informant 2	✓	x	x	x
3.	Informant 3	✓	x	x	x
4.	Informant 4	✓	x	x	x
5.	Informant 5	X	✓	x	x
6.	Informant 6	X	✓	x	x
7.	Informant 7	X	✓	x	x
8.	Informant 8	X	✓	x	x
9.	Informant 9	X	✓	x	x
10.	Informant 10	X	✓	x	x
11.	Informant 11	X	✓	x	x
12.	Informant 12	X	✓	x	x
13.	Informant 13	X	✓	x	x
14.	Informant 14	X	✓	x	x
15.	Informant 15	X	x	✓	x
16.	Informant 16	X	x	✓	x
17.	Informant 17	X	x	✓	x
18.	Informant 18	X	x	x	✓
19.	Informant 19	X	x	x	✓
20.	Informant 20	X	x	x	✓
21.	Informant 21	X	x	x	✓
22.	Informant 22	X	x	x	✓
Total Confirmation		4	10	3	5

Source: Developed for this research.

d) Social Media handling at Holborn Nigeria Limited

The way organizations handle social media issues differs from each other and depends solely on how they are informed of their important impact on business growth and growth. This is linked to the research issue number one in this report. All respondents stated that, for different reasons, for example, creativity and promotion of their products, Holborn Nigeria Limited manage social media issues very well. The respondents often include an evaluation of how Holborn addresses social networking issues; an employee measures it excellent as all social networking sites operate fairly well, while employee 2 shows that the organization does its best to see no meeting in social matters harassing; employee three organization advertising when they launch the new product via social networking It's enough. Employee 6 says that organizations encourage and test their products via social media, while employee 7 says they do not know how to manage social media. Employee 8 shows that the organization communicates with the world via social communication, and the estimate is constructive because the actions of the company enhance it in comparison to the last period of challenges in the

relationship. Employee 9 shows that they use social media in a variety of ways, including working promotion and assessment. Employee 10 also considers it to be excellent because the company informs people about the qualities of its goods through social media.

Employee 11 test it efficiently and effectively, as companies sell their products using all social media channels. Employee 12 assesses it well because the firm uses social media to contact the world in order to inform people about its goods. Employee13 on average test it because they have blogs and social media pages that promote their items hardest. Employee 14 considers it excellent because they are very serious about the social network's role in the development of the organization. Employee 15 shows that the organization handles social media very well, given its fast communication on the spread of important messages throughout the company. Employee 16 analyses this well because information distribution succeeds in the management of interactions of different activities. Employees 17, 18 & 19 judge it very well, because it is well used to promote their goods, among other things. Employee 20 considers it to be an excellent development due to its involvement in social networks.

Employee 21 moderately evaluated it as the last among the interview participants since they are trying their best to use social media to boost their company. The final

answer to this question is a good test because they are using it in so many important marketing operations.

Table 3: Summary of Data Analysis base on Frequency of Accessing Social Networks in Relation to the Preliminary Theoretical Framework-Preliminary Study

S/N	Respondents	Frequency of Accessing Social Networks			
		Once a day	At least once a Week	Multiple Time	Once a Month
1.	Informant 1	✓	X	x	x
2.	Informant 2	✓	X	x	x
3.	Informant 3	✓	X	x	x
4.	Informant 4	✓	X	x	x
5.	Informant 5	✓	X	x	x
6.	Informant 6	✓	X	x	x
7.	Informant 7	✓	X	x	x
8.	Informant 8	✓	X	x	x
9.	Informant 9	✓	X	x	x
10.	Informant 10	✓	X	x	x
11.	Informant 11	✓	X	x	x
12.	Informant 12	x	✓	x	x
13.	Informant 13	x	✓	✓	x
14.	Informant 14	x	✓	✓	x
15.	Informant 15	x	✓	✓	x
16.	Informant 16	x	✓	✓	x
17.	Informant 17	x	✓	✓	x
18.	Informant 18	x	X	✓	x
19.	Informant 19	x	X	✓	x
20.	Informant 20	x	X	✓	x
21.	Informant 21	x	X	✓	x
22.	Informant 22	x	X	x	✓
Total Confirmation		11	6	4	1

Source: Developed for this research

e) *Time spent on social networking sites*

In assessing how long workers is not working while they were supposed to be involved in work-related tasks, the time spent on social media is critical. This shows how long each of the participants spent on social networks communicating with social media. Table 4 indicates, cumulatively, how long each of the

participants spent on social networks in a single social media interaction. The result indicates that fourteen (14) of the majority of respondents say that they spent more than 2 hours on social networks, those who spent between 1 and 2 hours, and less than 1 hour each have four (4) respondents.

Table 4: Summary of Data Analysis base on Respondents Time Spent on Social Networks in Relation to the Preliminary Theoretical Framework-Preliminary Study

S/N	Respondents	Time Spent on Social Networks		
		Less than an 1 hour	1 – 2 hours	More than 2 hours
1.	Informant 1	✓	X	x
2.	Informant 2	✓	X	x
3.	Informant 3	✓	X	x
4.	Informant 4	✓	✓	x
5.	Informant 5	X	✓	x
6.	Informant 6	X	✓	x
7.	Informant 7	X	✓	x
8.	Informant 8	X	✓	x
9.	Informant 9	X	✓	✓
10.	Informant 10	X	✓	✓
11.	Informant 11	X	✓	✓
12.	Informant 12	X	✓	✓
13.	Informant 13	X	✓	✓
14.	Informant 14	X	✓	✓
15.	Informant 15	X	✓	✓
16.	Informant 16	X	X	✓

17.	Informant 17	X	X	✓
18.	Informant 18	X	X	✓
19.	Informant 19	X	X	✓
20.	Informant 20	X	X	✓
21.	Informant 21	X	X	✓
22.	Informant 22	X	X	✓
Total Confirmation		4	4	14

Source: Developed for this research

Table 5: Summary of Data Analysis base on How HNL Uses Social Networks in Relation to the Preliminary Theoretical Framework-Preliminary Study

S/N	Respondents	Uses of Social Networks					
		Mkt of N.P	Rec. of New Staff	Customers Services	Internal Engagement	Brand & Image	Others
1.	Informant 1	✓	X	x	x	x	x
2.	Informant 2	✓	X	x	x	x	x
3.	Informant 3	✓	X	x	X	x	x
4.	Informant 4	✓	X	x	X	x	x
5.	Informant 5	✓	X	x	X	x	x
6.	Informant 6	✓	X	x	X	x	x
7.	Informant 7	✓	X	x	X	x	x
8.	Informant 8	✓	X	x	X	x	x
9.	Informant 9	✓	X	x	X	x	x
10.	Informant 10	X	✓	x	X	x	x
11.	Informant 11	X	✓	x	X	x	x
12.	Informant 12	X	✓	x	X	x	x
13.	Informant 13	X	✓	x	X	x	x
14.	Informant 14	X	X	✓	x	x	x
15.	Informant 15	X	X	✓	x	x	x
16.	Informant 16	X	X	x	✓	x	x
17.	Informant 17	X	X	x	x	✓	x
18.	Informant 18	X	X	x	x	x	✓
19.	Informant 19	X	X	x	x	x	✓
20.	Informant 20	X	X	x	x	x	✓
21.	Informant 21	X	X	x	x	x	✓
22.	Informant 22	X	X	x	x	x	✓
Total Confirmation		9	4	2	1	1	5

Source: Developed for this research

f) Effects of Social Media on Employee Productivity

Any organization's success depends on employee productivity. The workplace has been invaded by social media, which has become very common, and most workers use social media in the workplace. The second objective of the research was to study the effects of social networking sites on the productivity of HOLBORN Nigeria Limited employees. Which also led to the study's second research issue. Concerning this aim of the report, the following subsection presents conclusions.

Social networking has a positive as well as a negative effect on the productivity of workers. The respondents were asked about five variables: decreased employee involvement, creativity, employee relationships, strengthening poor links and interconnectedness, to demonstrate to what degree their productivity was influenced by social media. This is the issue relevant to question two of the study. When they use social media during working hours, different

facets of employee productivity are affected, providing results of the effect of social media on productivity.

Some issues for employers are the prevalence of social networks and their growing use in the workplace, but all signs are that employers cannot expect to avoid social prevention. Organizations are increasingly using numerous methods to boost employee engagement as an alternative to banning social media. The third objective of the study was to define the techniques used across social media networks by Manufacturing Companies to increase employee productivity. The following subsections give answers to the study's third research issue.

Table 6: Summary of Data Analysis base on Strategies to Improve Employee Productivity via Social Media in Relation to the Preliminary Theoretical Framework-Preliminary Study

S/N	Respondents	Strategies use to Improve Employee Productivity Via Social Media Networks at HNL			
		Restrictions on Sites	Crowd Sourcing	Enterprise Social Networks	Facebook Fridays
1.	Informant 1	✓	✓	✓	X
2.	Informant 2	✓	✓	✓	x
3.	Informant 3	✓	✓	✓	x
4.	Informant 4	✓	✓	✓	x
5.	Informant 5	✓	✓	✓	x
6.	Informant 6	✓	✓	✓	x
7.	Informant 7	✓	✓	✓	x
8.	Informant 8	✓	✓	✓	x
9.	Informant 9	✓	✓	✓	x
10.	Informant 10	✓	✓	✓	x
11.	Informant 11	✓	✓	✓	x
12.	Informant 12	✓	✓	✓	x
13.	Informant 13	✓	✓	✓	x
14.	Informant 14	✓	✓	✓	x
15.	Informant 15	✓	✓	✓	x
16.	Informant 16	✓	✓	✓	x
17.	Informant 17	✓	✓	✓	x
18.	Informant 18	✓	✓	✓	x
19.	Informant 19	✓	✓	✓	x
20.	Informant 20	✓	✓	✓	x
21.	Informant 21	✓	✓	✓	x
22.	Informant 22	✓	✓	✓	x
Total Confirmation		22	22	22	Not Use

Source: Developed for this research

VII. CONCLUSION AND REMARK

The overall goal for this study was to examine the use and effect on employee productivity of social networking sites in Kano manufacturing companies. The study aimed to achieve the following goals: the research assess the level of use of social media network by Kano Manufacturing Organizations; ii) assess the impact of social networking sites on HNL Manufacturing Company productivity; and, iii) identify techniques that manufacturing organizations may use to improve employee production productivity. The study has adopted a descriptive researcher style with the population being employees of HNL Manufacturing Company. Due to people's homogeneity, a simple random sampling method is used for assessing the sample size and minimizing high rejection rates. The sample size was 26 members of the team. The primary data were collected using planned face-to-face interviews. Data coding was carried out using the recording system and paper notes. The results were described in an explanatory manner, taking into account the essence of an approach that is strictly qualitative. The results show that most respondents have accessed

and used social media once a day, despite regulation. These respondents had access to their cell phones, tablets and other personal devices. Middle management and general staff who have worked for over two hours with their smart phones have been the highest social media users—almost half of them have accessed during working hours, showing that they are interrupting their employment with access to social media. The remaining number of participants has been contacted before and after working hours. Middle-level management and general staff that previously used the office machine and research showed that most respondents accepted the use of social media networks by HNL Business.. For various purposes HNL Company used these networks, e.g. to develop and enhance HNL's brand name and reputation, to promote new products and client service.

HNL organization should explicitly use Facebook Fridays to a greater degree in addition to policy and disciplinary measures. The results show that crowdsourcing, social networks and industry were not used. The methods would improve employee productivity if used to a more significant degree. The

general overview of the results on the impact of social media on employee efficiency is as follows;

The research has found that employees use social media for working hours and use their personal computers and tablets for more than 2 hours more than once a day. This implies that although office computers have restrictions implemented, they have interrupted their work and have spent time on social media. Social media is a force that cannot be overlooked and companies must accept this fact and work with and not against social media in working hours. The study also shows that manufacturing companies recognize and increasingly utilize the strength of social media to strengthen their brands, promote products and sell new products, use social media more and more to generate brand recognition, customer support, internal commitments and the recruitment of new employees.

The research has further concluded that the use of social media and the productivity of employees is positive but good to moderate. The use of social media provides both organizations and individuals with certain benefits. Its utilization generally promotes collaboration and information sharing among individuals, leading to increased or lower productivity. Employers need to understand and look for ways of communicating with social media.

In conclusion, the report concludes that the establishment of various methods of monitoring the use of social media is essential to improve employee efficiency. One such approach is to pursue a policy. Another approach is corrective behavior. Additional techniques, such as crowdsourcing, Facebook Fridays and company social networks have been used. These were used in different degrees of performance at HNL Manufacturing Company. The study also concludes that HNL Manufacturing Company must use these techniques in a greater degree to improve efficiency, in particular the use of Facebook Fridays, which other studies did not apply, showing that these strategies work.

VIII. RECOMMENDATIONS

The first objective of this research is to assess the extent to which social media networks are used in Kano Manufacturing Organization; the results of the study show that, despite a policy, most respondents have accessed and used social websites once every day. Those respondents accessed them via their cell phones, tablets and other personal devices. The highest users of social media were middle management and general staff, who have accessed their mobile phones for a total of more than 2 hours all the time. Nearly half of them have been accessed during work time and have sacrificed their jobs for access to social media.

In manufacturing, rigid rivalry forced manufacturing companies to develop new strategies to

remain competitive and increase profits. Social networking is one tactic that manufacturers can use to grow and continue to be important. Social media must be used to a greater extent to preserve their market position by manufacturing companies. Social networking allows manufacturing companies to create and improve their images, sell new products, support customers, internal employee involvement, and recruit new employees. The study encourages continuous use of social media to strengthen and expand their presence. In addition, pending disciplinary prohibition and threats, personnel continue to access social media during working hours and on personal equipment. The study suggests that HNL Manufacturing company is reviewing social media policy, as it has not ultimately succeeded in limiting access during working hours.

In Kano, it is difficult to overlook the impact of social networks on employee productivity and the second target to be discussed in this report. The report established a positive but strong to moderate relationship between social media and employee productivity. Although the effect is high to moderate, these effects should be recognized by organizations. The strengthening of weak ties, inventions, stronger employee relations and interconnections is beneficial for the participation of social media. The advantages for both the company and employees that increase the use of social media should not be disregarded. The management of such organizations must therefore take steps to ensure that they reap maximum benefits from their employees through social networks to boost the brand and improve employee productivity. The study recommends the use of social media by workers in working hours, including manufacturing firms adopting social media regulatory policies. These are to be remembered.

The study results indicate that all respondents agreed that the social networking policy of HNL Manufacturing Company reduces the number of social networking sites during working hours in order to identify techniques used by manufacturing companies to increase productivity across social networks. The existence of a policy leads to the regulation of social networking sites during working hours as a tactic to reduce time wastage and increase employee productivity. Manufacturing organizations must adopt different policies. The study proposes using a strategy with other methods to achieve a 'win-win' result. The study shows that different approaches, such as "Facebook Fridays," crowdsourcing, social networks, are used more. These techniques can increase employee productivity in combination.

Authors Contributions: M.U. and R.I.J. have both equally contributed in estimating and writing the original draft of this paper, they both revised the paper individually and collectively, while M. U. provided the data for this study.

Acknowledgements: Both authors are using this opportunity to appreciate and thank anonymous reviewers for their observations, corrections, addition of knowledge and comments that improved this paper significantly.

Conflicts of Interest: Both authors declare there is no conflict of interests.

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GLOBAL JOURNAL OF MANAGEMENT AND BUSINESS RESEARCH: D
ACCOUNTING AND AUDITING
Volume 22 Issue 1 Version 1.0 Year 2022
Type: Double Blind Peer Reviewed International Research Journal
Publisher: Global Journals
Online ISSN: 2249-4588 & Print ISSN: 0975-5853

A Literature Review on the Continuing Professional Development (CPD) for Accounting Teachers: Perspective of Government Colleges in Bangladesh

By Md. Rabiul Awal

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Abstract- Teachers' Continuing Professional Development (CPD) is a highly discussed issue nowadays worldwide due to its significant role in upholding the professional skills of the faculties. Continuing professional development (CPD) is easy to recognize but relatively difficult to define. Because of its formal and informal practices, the scope and concept of the CPD surround theoretical and empirical controversy. Dissimilar concepts of formal training and in-service learning make the issue more confusing. However, Day's (1999) definition of CPD covers each behavior that aims to bring changes in the classrooms. In Bangladesh, teachers' continuing professional development (CPD) is yet to get appropriate attention from teachers, institutional authorities, and education policy planners.

Keywords: CPD, teaching, accounting, bangladesh.

GJMBR-D Classification: DDC Code: 375.001 LCC Code: LB2806.15



Strictly as per the compliance and regulations of:



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Keywords: CPD, teaching, accounting, bangladesh.

I. INTRODUCTION

The concept of teaching is constantly being updated with the emergence of new theories, knowledge, and needs. Furthermore, due to the frequent updates in accounting practices and the growing expansion of the corporate world; an accounting educator needs to transform from a continuing education model to continuing professional development (CPD) so that accounting teachers can conduct up-to-date and effective accounting classes to the best of their knowledge. The current modernism demands the high professional skills of teachers to convince the learners, guardians, and their serving institutions. Continuous skill development is a prerequisite for an accounting teacher because he deals with students from different academic backdrops. It is highly expected that an efficient accounting teacher possesses some essential attributes such as familiarity with the changing business trends, familiarity with modern technology, managing students and managing time well, and having some soft skills for example short

answers to students' questions. CPD for accounting teachers is essential for successful teaching-learning, and for satisfying the demand of the current era (Umar & Fayyaz, 2017). CPD is an unending, planned, and lifelong learning process through which teachers can enrich their personal and professional efficiencies and advance their understandings, skills, and practices, leading to self-empowerment, and improving the institutions as well as students. (Padwad, Amol, Dixit, and Krishna, 2011). Continuous professional development processes assist the teachers in keeping their professional skills as well as knowledge up to date and finding the latest methods of teaching to students. Teachers who have a long teaching career are generally reluctant to modify their teaching style, but CPD can help such teachers keep abreast of new developments in education and change their teaching methods (Hyatt, 2017).

II. LITERATURE REVIEWS

The continuing professional development of the teachers enhances teaching strategies, expands content skills, develops accountability and dedication to guide students with new knowledge as they adapt to the aspirations of modern society. CPD is one of the key factors in ensuring effective teaching. Umar & Fayyaz (2017) states that there is no alternative to continuing professional development for effective teaching, especially teachers of accounting discipline, as they have to deal with many students who do not possess prior accounting knowledge. Carrington and Robinson (2002) claim professional development of the teachers is ensured when it is a continuing process through which new knowledge originates that brings positive changes in schools. Learning throughout the career is a fundamental responsibility for the accountants who join professional organizations. International Education Standards (IES 7) require professionals must be skillful and grow the expertise needed to carry out the professional responsibilities. Ravenscroft and Rebele (2008) recognized the significance of accounting studies and argue that in rapid-expanding economies, accounting education plays the dominant role.

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Analyzing the success indicators of a teaching career, Wygal et al. (2014) claim that devotion to the profession, communicative skill, preparing for class, and ability to connect the content with real situations are vital factors in professional competence. Alam & Hoque (2010) argues teachers must associate themselves with the excellence of dedication and become resourceful. They further stated that teachers should be involved in various professional skills improvement programs that can positively impact teachers' knowledge, attitudes, values, schooling practices, and students' ultimate success. Continuing professional development of the teachers improves the contents' quality, widens the subject knowledge, and enhances classroom management as well as student-assessment capacity. CPD also allows a teacher to critically evaluate self-performance, contents, pedagogy, and the learners. Smylie (1995) argues that it is not enough for teachers to acquire sole subject knowledge and its teaching techniques, their attitudes, and theories of actions need to be changed as well. Guskey (2000) argues that changes in teachers' attitudes and values result in a transformation into practices, and teachers see the effect of that transformation in practices on the learning outcomes of the learners. Continuous professional development makes a difference in the teaching style of the teacher and the achievement of the students in the school. Knight (2002) recommends that continuing professional development programs are vital for teachers because school is the main center of learning rather than workshops and courses. Additionally, Earley & Porritt (2014) state that teachers' CPD positively influences education institutions, and this influence is vital where instructors and pupils are interconnected, and school administration promotes a pleasant learning environment. Boyle et al. (2015) investigated the knowledge and attitudes of the accounting faculties in the United States and explored the fact that teachers are satisfied with the current academic understanding, but in most cases, they require teaching-oriented training, counseling, and contribution to research to maximize career achievement and self-improvement. Mokhele and Jita (2012) suggest that CPD develops personal skills that are significant to teachers for career development. However, Sywelem and Witte (2013) disagree with the view that CPD programs are mainly designed to update the teachers' pedagogical understanding with a partial focus on teachers' improvement; rather they consider these views as a narrow understanding of CPD. According to Sywelem & Witte (2013), CPD is a more profound, wide-ranging, and long-term process where a participant continually enhances not only his professional skills but also his thinking, understanding, and maturity.

In a country like Bangladesh, teachers' professional development is a significant concern. Shohel and Banks (2010) argue that Bangladesh has

not yet been successful in ensuring basic education for the citizens. One-fifth of teachers in Bangladesh do not yet have the minimum teaching skills (UIS 2006 cited in Shohel and Banks, 2010), but efficient teaching skill is the key to the success of the global movement Education for All (EFA). Borko, (2004) claims enhancement of teaching may not be possible without enhancing the quality of teachers. In line with Borko, Lindberg (2011) argues that it is imperative to strengthen the quality of teachers by arranging more CPD programs to improve the excellence of their teaching. A teacher who has more options to learn can offer more opportunities for his students as well as for his institution. Some CPD literature claims that well-organized CPD plays a significant role in enhancing student success and enhancing the reputation of the institution (Opfer and Pedder, 2010), improving teachers' understanding (Miller and Glover, 2007), and modifying teachers' thoughts and beliefs (Cordingley et al., 2005).

III. CPD ACTIVITIES OF ACCOUNTING TEACHERS

CPD not only means formal learning but also informal learning activities that help a professional to develop his or her skills, knowledge, and professional skills. There are many learning activities that can be considered CPD activities for accounting teachers, such as subject-based training for existing teachers, admission into higher education as training, connecting with professional links, reading journal articles and books, attending seminars and conferences, participating in workshops, etc. Subject-based training for existing accounting teachers is a common CPD activity in Bangladesh. Generally, the National University of Bangladesh conducts subject-based training programs for in-service college teachers in Bangladesh. In-service accounting teachers in Bangladesh can also get admission into various degree programs at local and foreign universities including ACCA and CMA courses. Moreover, many teachers can be admitted into B. Ed and M.Ed. programs as well as in some short courses through distance learning and e-learning system. The simplest form of CPD activities for accounting teachers is reading accounting books and business articles regularly. Regular reading of business and accounting articles makes it easy to keep up to date with the latest information and regulations of accounting and business. Another easy way to enrich teaching skills is to attend regular seminars and conferences. International and national conferences allow new and older teachers to exchange ideas and opinions and an excellent basis for networking. Professional networking can be a meaningful source of CPD because it offers opportunities for professional development. Participating in workshops is one of the ways to achieve professional excellence. Workshops can develop skills in specific

areas by providing ways to increase the latest knowledge, ideas and spread the best practices. Present teaching-learning activities are mostly technology-dependent. When a teacher prepares class content with the help of information & communication technology (ICT) the interest of the students towards learning increases significantly, hence, teachers need to participate in training programs on information & communication technology (ICT) as a part of CPD and must be aware of the new technological advances in their profession.

Realizing the importance of continuing professional development of teachers, Bangladesh has included several clauses about teacher training in the National Education Policy-2010. But, because of the state's financial constraints and lack of attention, college teachers in Bangladesh are not getting the required professional training. As a result, the teaching profession may face a crisis in the future in Bangladesh. Organizing the required number of CPD programs can be an important tool in tackling this crisis. Currently, there are few programs for the professional development of the teachers but there are no follow-up initiatives for determining the level of success of these programs. To promote the professional development of the college teachers through training, a project named College Education Development Project (CEDP) was inaugurated in 2016 by the ministry of education Bangladesh. CEDP particularly focuses on the professional development of undergraduate college teachers who work at colleges that are affiliated with the National University (NU) in Bangladesh. Besides this project, the key institutions providing teachers' professional training in Bangladesh are National Academy for Educational Management (NAEM), Teachers Training Colleges (TTCs), and National University (NU) Bangladesh.

IV. SIGNIFICANCE OF CPD FOR EFFECTIVE ACCOUNTING TEACHING:

There is no alternative but regular CPD programs for effective teaching in undergraduate and postgraduate accounting classes because accounting education is governed by specific regulations and guidelines. Accounting teachers need to be familiar with the latest rules and standards of accounting through participating in regular CPD programs. The professional success of accounting teachers depends on the capacity of the teachers to be familiarized with the newest knowledge and to deliver that knowledge to the students in precise ways. Access to successful CPD programs motivates an instructor to be highly encouraged, self-confident, stimulated, and rewarded with more career satisfaction. When a teacher possesses these qualities, he is more likely to be inspired to help his students to achieve their best. Byrne

and Flood (2003) investigated the causes of the expansion of accounting education explored that the growth of accounting education followed the growth of a country's economy and recommended that accounting teachers need more proficiency in the contemporary new age. Accounting teachers need to be more efficient, competent, and versatile to develop the same aptitudes among students other than the hosting nation (Lindahl Hall and Fanelli, 2002). Accounting teachers may be responsible for limiting the significance of accounting in society and the economy if they fail to ensure continuing professional development. Investigating the connection between student learning and the negative attitudes of accounting faculties, Stout and Wygal (2010) found that poor attitudes, unsuitable homework, poor lecturing skills, assessment errors, and instructors' adamant attitudes were common difficulties in the effective classroom practices. Awal (2022) claims that seriousness among the teachers and the style of their teaching influence students' academic success. Regular participation in CPD programs may help the accounting teachers to bring positive changes in their teaching styles. Moreover, prior pieces of research have revealed that when a teacher becomes a successful classroom instructor through CPD, students pay more attention to the classroom activities (Kunter et al. 2007) and attain higher positions (Freiberg et al. 2009; Stronge et al. 2011)..

V. DIFFICULTIES ASSOCIATED WITH TEACHERS' CPD IN BANGLADESH

Professor Coe (2015) states that we do not know enough about the effect of teachers' CPD on students' learning outcomes, but the two things we do know are that the right type of CPD program can create enormous benefits for students, and most of the CPD programs conducted for teachers are not the right type. This statement hints that CPD for teachers is not easy and associated with several challenges. Difficulties associated with teachers' CPD in Bangladesh include:

- CPD functions for teachers are very limited in Bangladesh. Teachers in Bangladesh, especially in rural educational institutions where access to information technology is minimal, are generally less involved in CPD activities.
- Many teachers, especially the teachers who are close to retirement, are reluctant to participate in CPD. Richter et al. (2011) argue teachers who are close to the retirement stage have a tendency to lose commitment and career aspirations.
- Enrolment of a large number of students (about 100 or more) in each class and wrong expectations of the students about education demotivate teachers to upgrade professional skills. Due to large size classes, it seems to be difficult for the teachers to apply the ideas acquired from CPD. Furthermore,

the majority of the pupils and guardians are running for better grade points, not interested in achieving academic skills (Rouf and Mohammad, 2017).

- Inadequate institutional assistance is a key challenge for implementing teachers' CPD in Bangladesh. CPD is relatively a neglected issue to the education administrations in Bangladesh. Sometimes education management neither inspires nor discourages teachers in attending CPDs.
- The burden of excessive duties is a major obstacle to teachers for participating in CPD activities. In Bangladesh, one teacher has to conduct many classes and many extracurricular activities. This type of workload generates time constraints for teachers to participate in CPD.
- No or poor ICT skill of the teachers is another challenge to participate in CPD programs. Nowadays most of the CPD programs are associated with basic technological knowledge, whereas a large number of teachers have very little experience in technology.

VI. CONCLUSION

Properly designed and well-distributed CPD is vital to accounting teachers as the role of an accountant changes over time. In many cases, an accountant simultaneously acts as a financial accountant, management accountant, and financial analyst that requires a larger understanding and skill of accounting, critical thinking abilities, and decision-making ability compared to the preceding age group. Technological progress affects the entire life of accounting professionals and those who teach accounting need to comprehend the current and future role of technology in accounting practice. Nelson, (1996) argues for a complete restructuring of the accounting profession because present manual accounting practice is no longer suitable in some cases as technology-assisted accounting practice has successfully substituted these manual practices. Accounting teaching styles are expected to be changed regularly following the changing role of accountants. With current developments in the business industry, being updated is invaluable for accounting teachers. Attending CPD programs can be a valuable tool for accounting teachers to meet the growing demand for updated accounting and business knowledge. CPD will maximize a teacher's potential by converting activities to practice and theories to exercise.

VII. RECOMMENDATIONS

To create more CPD opportunities for teachers and make the CPD program more effective, this study intends to make several recommendations to policymakers, education administrations, CPD planners, and finally for educators:

1. More institutional CPD activities should be conducted for college-level accounting teachers. If possible, CPD should be provided for accounting teachers in collaboration with professional accounting bodies such as The Institute of Cost and Management Accountants in Bangladesh (ICMAB) and The Institute of Chartered Accountants of Bangladesh (ICAB). In this, the teachers of accounting will get the opportunity to know directly about the practical application of accounting standards.
2. There should be an effective monitoring system at the institutional level to ensure that teachers receive CPD training and apply it in the classroom.
3. Rose & Reynolds (2007) state that whenever teachers can choose personal CPD focus, it has a positive effect on the teachers' motivation, eagerness, acceptance of new ideas, and greater interest in interacting with other teachers. Therefore, CPD programs for accounting teachers should be arranged according to the opinion and basic needs of the teachers.
4. To ensure the application of ideas gained from CPD programs it is imperative to change the classroom layout, class size, and class time regularly.
5. The Excess workload on teachers should be reduced to ensure that teachers can participate in CPD activities.
6. As all teachers cannot participate in the institutional CPD due to limited opportunities, teachers are recommended to get involved in peer mentoring and meet each other in their organization to discuss their needs.
7. Regular in-house training or workshops should be organized by the respective institutions to enhance the skills of teachers in using ICT technology as ICT knowledge is required to avail the CPD opportunities.

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7. Revise what you wrote: When you write anything, always read it, summarize it, and then finalize it.

8. Make every effort: Make every effort to mention what you are going to write in your paper. That means always have a good start. Try to mention everything in the introduction—what is the need for a particular research paper. Polish your work with good writing skills and always give an evaluator what he wants. Make backups: When you are going to do any important thing like making a research paper, you should always have backup copies of it either on your computer or on paper. This protects you from losing any portion of your important data.

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11. Pick a good study spot: Always try to pick a spot for your research which is quiet. Not every spot is good for studying.

12. Know what you know: Always try to know what you know by making objectives, otherwise you will be confused and unable to achieve your target.

13. Use good grammar: Always use good grammar and words that will have a positive impact on the evaluator; use of good vocabulary does not mean using tough words which the evaluator has to find in a dictionary. Do not fragment sentences. Eliminate one-word sentences. Do not ever use a big word when a smaller one would suffice. Verbs have to be in agreement with their subjects. In a research paper, do not start sentences with conjunctions or finish them with prepositions. When writing formally, it is advisable to never split an infinitive because someone will (wrongly) complain. Avoid clichés like a disease. Always shun irritating alliteration. Use language which is simple and straightforward. Put together a neat summary.

14. Arrangement of information: Each section of the main body should start with an opening sentence, and there should be a changeover at the end of the section. Give only valid and powerful arguments for your topic. You may also maintain your arguments with records.

15. Never start at the last minute: Always allow enough time for research work. Leaving everything to the last minute will degrade your paper and spoil your work.

16. Multitasking in research is not good: Doing several things at the same time is a bad habit in the case of research activity. Research is an area where everything has a particular time slot. Divide your research work into parts, and do a particular part in a particular time slot.

17. Never copy others' work: Never copy others' work and give it your name because if the evaluator has seen it anywhere, you will be in trouble. Take proper rest and food: No matter how many hours you spend on your research activity, if you are not taking care of your health, then all your efforts will have been in vain. For quality research, take proper rest and food.

18. Go to seminars: Attend seminars if the topic is relevant to your research area. Utilize all your resources.

19. Refresh your mind after intervals: Try to give your mind a rest by listening to soft music or sleeping in intervals. This will also improve your memory. Acquire colleagues: Always try to acquire colleagues. No matter how sharp you are, if you acquire colleagues, they can give you ideas which will be helpful to your research.

20. Think technically: Always think technically. If anything happens, search for its reasons, benefits, and demerits. Think and then print: When you go to print your paper, check that tables are not split, headings are not detached from their descriptions, and page sequence is maintained.



21. Adding unnecessary information: Do not add unnecessary information like "I have used MS Excel to draw graphs." Irrelevant and inappropriate material is superfluous. Foreign terminology and phrases are not apropos. One should never take a broad view. Analogy is like feathers on a snake. Use words properly, regardless of how others use them. Remove quotations. Puns are for kids, not grunt readers. Never oversimplify: When adding material to your research paper, never go for oversimplification; this will definitely irritate the evaluator. Be specific. Never use rhythmic redundancies. Contractions shouldn't be used in a research paper. Comparisons are as terrible as clichés. Give up ampersands, abbreviations, and so on. Remove commas that are not necessary. Parenthetical words should be between brackets or commas. Understatement is always the best way to put forward earth-shaking thoughts. Give a detailed literary review.

22. Report concluded results: Use concluded results. From raw data, filter the results, and then conclude your studies based on measurements and observations taken. An appropriate number of decimal places should be used. Parenthetical remarks are prohibited here. Proofread carefully at the final stage. At the end, give an outline to your arguments. Spot perspectives of further study of the subject. Justify your conclusion at the bottom sufficiently, which will probably include examples.

23. Upon conclusion: Once you have concluded your research, the next most important step is to present your findings. Presentation is extremely important as it is the definite medium through which your research is going to be in print for the rest of the crowd. Care should be taken to categorize your thoughts well and present them in a logical and neat manner. A good quality research paper format is essential because it serves to highlight your research paper and bring to light all necessary aspects of your research.

INFORMAL GUIDELINES OF RESEARCH PAPER WRITING

Key points to remember:

- Submit all work in its final form.
- Write your paper in the form which is presented in the guidelines using the template.
- Please note the criteria peer reviewers will use for grading the final paper.

Final points:

One purpose of organizing a research paper is to let people interpret your efforts selectively. The journal requires the following sections, submitted in the order listed, with each section starting on a new page:

The introduction: This will be compiled from reference matter and reflect the design processes or outline of basis that directed you to make a study. As you carry out the process of study, the method and process section will be constructed like that. The results segment will show related statistics in nearly sequential order and direct reviewers to similar intellectual paths throughout the data that you gathered to carry out your study.

The discussion section:

This will provide understanding of the data and projections as to the implications of the results. The use of good quality references throughout the paper will give the effort trustworthiness by representing an alertness to prior workings.

Writing a research paper is not an easy job, no matter how trouble-free the actual research or concept. Practice, excellent preparation, and controlled record-keeping are the only means to make straightforward progression.

General style:

Specific editorial column necessities for compliance of a manuscript will always take over from directions in these general guidelines.

To make a paper clear: Adhere to recommended page limits.

Mistakes to avoid:

- Insertion of a title at the foot of a page with subsequent text on the next page.
- Separating a table, chart, or figure—confine each to a single page.
- Submitting a manuscript with pages out of sequence.
- In every section of your document, use standard writing style, including articles ("a" and "the").
- Keep paying attention to the topic of the paper.



- Use paragraphs to split each significant point (excluding the abstract).
- Align the primary line of each section.
- Present your points in sound order.
- Use present tense to report well-accepted matters.
- Use past tense to describe specific results.
- Do not use familiar wording; don't address the reviewer directly. Don't use slang or superlatives.
- Avoid use of extra pictures—include only those figures essential to presenting results.

Title page:

Choose a revealing title. It should be short and include the name(s) and address(es) of all authors. It should not have acronyms or abbreviations or exceed two printed lines.

Abstract: This summary should be two hundred words or less. It should clearly and briefly explain the key findings reported in the manuscript and must have precise statistics. It should not have acronyms or abbreviations. It should be logical in itself. Do not cite references at this point.

An abstract is a brief, distinct paragraph summary of finished work or work in development. In a minute or less, a reviewer can be taught the foundation behind the study, common approaches to the problem, relevant results, and significant conclusions or new questions.

Write your summary when your paper is completed because how can you write the summary of anything which is not yet written? Wealth of terminology is very essential in abstract. Use comprehensive sentences, and do not sacrifice readability for brevity; you can maintain it succinctly by phrasing sentences so that they provide more than a lone rationale. The author can at this moment go straight to shortening the outcome. Sum up the study with the subsequent elements in any summary. Try to limit the initial two items to no more than one line each.

Reason for writing the article—theory, overall issue, purpose.

- Fundamental goal.
- To-the-point depiction of the research.
- Consequences, including definite statistics—if the consequences are quantitative in nature, account for this; results of any numerical analysis should be reported. Significant conclusions or questions that emerge from the research.

Approach:

- Single section and succinct.
- An outline of the job done is always written in past tense.
- Concentrate on shortening results—limit background information to a verdict or two.
- Exact spelling, clarity of sentences and phrases, and appropriate reporting of quantities (proper units, important statistics) are just as significant in an abstract as they are anywhere else.

Introduction:

The introduction should "introduce" the manuscript. The reviewer should be presented with sufficient background information to be capable of comprehending and calculating the purpose of your study without having to refer to other works. The basis for the study should be offered. Give the most important references, but avoid making a comprehensive appraisal of the topic. Describe the problem visibly. If the problem is not acknowledged in a logical, reasonable way, the reviewer will give no attention to your results. Speak in common terms about techniques used to explain the problem, if needed, but do not present any particulars about the protocols here.

The following approach can create a valuable beginning:

- Explain the value (significance) of the study.
- Defend the model—why did you employ this particular system or method? What is its compensation? Remark upon its appropriateness from an abstract point of view as well as pointing out sensible reasons for using it.
- Present a justification. State your particular theory(-ies) or aim(s), and describe the logic that led you to choose them.
- Briefly explain the study's tentative purpose and how it meets the declared objectives.



Approach:

Use past tense except for when referring to recognized facts. After all, the manuscript will be submitted after the entire job is done. Sort out your thoughts; manufacture one key point for every section. If you make the four points listed above, you will need at least four paragraphs. Present surrounding information only when it is necessary to support a situation. The reviewer does not desire to read everything you know about a topic. Shape the theory specifically—do not take a broad view.

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Procedures (methods and materials):

This part is supposed to be the easiest to carve if you have good skills. A soundly written procedures segment allows a capable scientist to replicate your results. Present precise information about your supplies. The suppliers and clarity of reagents can be helpful bits of information. Present methods in sequential order, but linked methodologies can be grouped as a segment. Be concise when relating the protocols. Attempt to give the least amount of information that would permit another capable scientist to replicate your outcome, but be cautious that vital information is integrated. The use of subheadings is suggested and ought to be synchronized with the results section.

When a technique is used that has been well-described in another section, mention the specific item describing the way, but draw the basic principle while stating the situation. The purpose is to show all particular resources and broad procedures so that another person may use some or all of the methods in one more study or referee the scientific value of your work. It is not to be a step-by-step report of the whole thing you did, nor is a methods section a set of orders.

Materials:

Materials may be reported in part of a section or else they may be recognized along with your measures.

Methods:

- Report the method and not the particulars of each process that engaged the same methodology.
- Describe the method entirely.
- To be succinct, present methods under headings dedicated to specific dealings or groups of measures.
- Simplify—detail how procedures were completed, not how they were performed on a particular day.
- If well-known procedures were used, account for the procedure by name, possibly with a reference, and that's all.

Approach:

It is embarrassing to use vigorous voice when documenting methods without using first person, which would focus the reviewer's interest on the researcher rather than the job. As a result, when writing up the methods, most authors use third person passive voice.

Use standard style in this and every other part of the paper—avoid familiar lists, and use full sentences.

What to keep away from:

- Resources and methods are not a set of information.
- Skip all descriptive information and surroundings—save it for the argument.
- Leave out information that is immaterial to a third party.

Results:

The principle of a results segment is to present and demonstrate your conclusion. Create this part as entirely objective details of the outcome, and save all understanding for the discussion.

The page length of this segment is set by the sum and types of data to be reported. Use statistics and tables, if suitable, to present consequences most efficiently.

You must clearly differentiate material which would usually be incorporated in a study editorial from any unprocessed data or additional appendix matter that would not be available. In fact, such matters should not be submitted at all except if requested by the instructor.



Content:

- Sum up your conclusions in text and demonstrate them, if suitable, with figures and tables.
- In the manuscript, explain each of your consequences, and point the reader to remarks that are most appropriate.
- Present a background, such as by describing the question that was addressed by creation of an exacting study.
- Explain results of control experiments and give remarks that are not accessible in a prescribed figure or table, if appropriate.
- Examine your data, then prepare the analyzed (transformed) data in the form of a figure (graph), table, or manuscript.

What to stay away from:

- Do not discuss or infer your outcome, report surrounding information, or try to explain anything.
- Do not include raw data or intermediate calculations in a research manuscript.
- Do not present similar data more than once.
- A manuscript should complement any figures or tables, not duplicate information.
- Never confuse figures with tables—there is a difference.

Approach:

As always, use past tense when you submit your results, and put the whole thing in a reasonable order.

Put figures and tables, appropriately numbered, in order at the end of the report.

If you desire, you may place your figures and tables properly within the text of your results section.

Figures and tables:

If you put figures and tables at the end of some details, make certain that they are visibly distinguished from any attached appendix materials, such as raw facts. Whatever the position, each table must be titled, numbered one after the other, and include a heading. All figures and tables must be divided from the text.

Discussion:

The discussion is expected to be the trickiest segment to write. A lot of papers submitted to the journal are discarded based on problems with the discussion. There is no rule for how long an argument should be.

Position your understanding of the outcome visibly to lead the reviewer through your conclusions, and then finish the paper with a summing up of the implications of the study. The purpose here is to offer an understanding of your results and support all of your conclusions, using facts from your research and generally accepted information, if suitable. The implication of results should be fully described.

Infer your data in the conversation in suitable depth. This means that when you clarify an observable fact, you must explain mechanisms that may account for the observation. If your results vary from your prospect, make clear why that may have happened. If your results agree, then explain the theory that the proof supported. It is never suitable to just state that the data approved the prospect, and let it drop at that. Make a decision as to whether each premise is supported or discarded or if you cannot make a conclusion with assurance. Do not just dismiss a study or part of a study as "uncertain."

Research papers are not acknowledged if the work is imperfect. Draw what conclusions you can based upon the results that you have, and take care of the study as a finished work.

- You may propose future guidelines, such as how an experiment might be personalized to accomplish a new idea.
- Give details of all of your remarks as much as possible, focusing on mechanisms.
- Make a decision as to whether the tentative design sufficiently addressed the theory and whether or not it was correctly restricted. Try to present substitute explanations if they are sensible alternatives.
- One piece of research will not counter an overall question, so maintain the large picture in mind. Where do you go next? The best studies unlock new avenues of study. What questions remain?
- Recommendations for detailed papers will offer supplementary suggestions.



Approach:

When you refer to information, differentiate data generated by your own studies from other available information. Present work done by specific persons (including you) in past tense.

Describe generally acknowledged facts and main beliefs in present tense.

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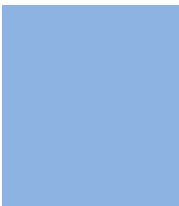


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	A-B	C-D	E-F
<i>Abstract</i>	Clear and concise with appropriate content, Correct format. 200 words or below	Unclear summary and no specific data, Incorrect form Above 200 words	No specific data with ambiguous information Above 250 words
<i>Introduction</i>	Containing all background details with clear goal and appropriate details, flow specification, no grammar and spelling mistake, well organized sentence and paragraph, reference cited	Unclear and confusing data, appropriate format, grammar and spelling errors with unorganized matter	Out of place depth and content, hazy format
<i>Methods and Procedures</i>	Clear and to the point with well arranged paragraph, precision and accuracy of facts and figures, well organized subheads	Difficult to comprehend with embarrassed text, too much explanation but completed	Incorrect and unorganized structure with hazy meaning
<i>Result</i>	Well organized, Clear and specific, Correct units with precision, correct data, well structuring of paragraph, no grammar and spelling mistake	Complete and embarrassed text, difficult to comprehend	Irregular format with wrong facts and figures
<i>Discussion</i>	Well organized, meaningful specification, sound conclusion, logical and concise explanation, highly structured paragraph reference cited	Wordy, unclear conclusion, spurious	Conclusion is not cited, unorganized, difficult to comprehend
<i>References</i>	Complete and correct format, well organized	Beside the point, Incomplete	Wrong format and structuring





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ISSN 9755853



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