

TRAINING REQUIREMENTS AND THEIR ROLE TO IMPROVING THE PROFESSIONAL COMPETENCE OF AUDITORS IN EDUCATIONAL INSTITUTIONS

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ABSTRACT

This study came to determine the necessary training requirements for auditors and their role to improving their professional competence, by answering the following questions:

- 1. What are the training needs for auditors in educational institutions?*
- 2. Do the training needs of auditors differ according to the variables (educational qualification, experience, number of training courses)?*

The study population was represented by auditors in educational institutions in Al-Qadisiyah Governorate, as the study sample amounted to (100) male and female auditors. To achieve the objectives of the study, the researcher used the descriptive approach, as the researcher prepared a questionnaire consisting of (37) paragraphs distributed over four areas.

The study reached a number of results, the most prominent of which are the following:

- 1. The training needs of auditors were arranged according to the fields as follows: development of administrative work, financial affairs, development of technical and professional work, employment of administrative techniques*
- 2. There are no statistically significant differences between the study individuals' responses in all fields of study due to academic qualifications or years of experience.*
- 3. There are statistically significant differences between the responses of the study individuals in the fields (development of technical and professional work, development of administrative work, employment of administrative techniques) due to the number of training courses.*

The study concluded with several recommendations stressing the need to prepare training programs for auditors in the light of the required training needs, adopting the principle of continuous training for auditors, and conducting more similar studies.

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RESEARCH PROBLEM:

Due to the importance of the role played by the auditor in achieving the objectives of the administrative work, and his constant need for qualification and training in the field of administrative work to improve his professional competence, and through what was previously reviewed, and in order to achieve the objectives of the research, the need appears clear to the need to identify the realistic training needs of auditors in educational institutions in Al-Qadisiyah Governorate.

For these reasons, and to ensure the development of training programs that meet the continuing needs of the auditors of educational institutions in the coming years, and reduce the material and intellectual waste that is spent in preparing training programs that are not related to the actual training needs of auditors, this research was conducted to determine the realistic training needs of auditors of educational institutions in the province of Qadisiyah, so the research seeks to answer the following questions:

1. What are the necessary training needs for auditors in educational institutions in Al-Qadisiyah Governorate?
2. Do the training needs of auditors in educational institutions in Al-Qadisiyah governorate differ according to the educational qualification?
3. Do the training needs of auditors in educational institutions in Al-Qadisiyah governorate differ according to the variable of experience?
4. Do the training needs of auditors in educational institutions in Al-Qadisiyah governorate differ according to the variable of training courses?

THE IMPORTANCE OF THE RESEARCH:

The importance of this study lies in the fact that it will determine the necessary training needs for auditors in educational institutions in Al-Qadisiyah Governorate, due to the important role played by the auditor in influencing the level of performance of administrative work in educational institutions. It is also expected that this study will benefit those in charge of training affairs in building and designing training programs based on the actual training needs of auditors. . This study is considered one of the few studies that seek to identify the actual training needs of auditors in educational institutions, and this gives the study strength and importance in the possibility of benefiting from its results and recommendations in developing the process of administrative work by continuing to conduct similar and expanded studies in the public and private sectors.

Research Objective: The researcher expects that this study will help achieve the following objectives:

1. Identifying the necessary training needs for auditors in educational institutions in Al-Qadisiyah Governorate

2. Identifying the differences between the responses of the target audience in their assessment of the training needs of auditors in educational institutions in Al-Qadisiyah Governorate, according to the academic qualification.
3. Identifying the differences between the responses of the target audience in their assessment of the training needs of auditors in educational institutions in Al-Qadisiyah Governorate, according to experience.
4. Identifying the differences between the responses of the target audience in their assessment of the training needs of auditors in educational institutions in Al-Qadisiyah Governorate, according to the training courses.

Research hypothesis:

1. There are no statistically significant differences at the level of significance (0.05) between the average of the targeted responses in their assessment of the training needs of auditors in educational institutions in Al-Qadisiyah Governorate, according to the educational qualification.
2. There are no statistically significant differences at the level of significance (0.05) between the average of the targeted responses in their assessment of the training needs of auditors in educational institutions in Al-Qadisiyah Governorate, according to experience.
3. There are no statistically significant differences at the level of significance (0.05) between the average of the targeted responses in their assessment of the training needs of auditors in educational institutions in Al-Qadisiyah Governorate, according to the training courses.

Search limits:

1. This study is limited to determining the training needs of auditors in educational institutions in Al-Qadisiyah Governorate
2. This study is limited to the respondents' responses to auditors in educational institutions in Al-Qadisiyah Governorate
3. This study was applied from 2/9/2021 to 30/12/2021.

Search terms:

- **Training requirements:** These are the technical and administrative skills needed by the auditor of institutions to help him raise the level of his job performance and improve his efficiency.
- **Professional Competence:** A set of knowledge, skills, and experiences, which are translated into actions, actions, or activities in the field of work while performing a job, within a specific, observable, and measurable framework.

THEORETICAL FRAMEWORK:

First: The Concept of Training

Training is considered at the present time an important future strategy that must be followed in order to survive, because the main objective of training is the adaptation of institutions and their employees to environmental changes and the rapid developments around them. Managing the training process successfully today is an essential pillar of sound management, therefore, it is necessary for the training to be a continuous and planned activity and an important part of the strategic plan of the organization, and therefore the training process must aim to bring about changes in the knowledge, skills and behaviors of the employees in the organization, which leads to providing them with the ability to do their work in the best possible way. (Al Sharaa, 2014, p. 21)

The training process is defined as the continuous and organized development of the knowledge and skills of the employees of the organization at all levels of management, and the improvement of their behavior. (Al-Qudah, 2021). Training is a planned, organized and continuous work that aims to develop individuals' skills and abilities, increase their information and improve their behavior towards performing the job efficiently and effectively. (Al-Sakarna, 2009), training is a pre-planned effort, the aim of which is to raise the efficiency of the individual by increasing his knowledge, developing his skills and changing his attitudes, so that he can perform his work at the required level of efficiency. (Qudeh, 2010)

Second: the organizational characteristics that affect training

The amount and type of training and the organization of its functions in the organization are affected by the role of the manager and the employee, the extent of senior management support for training, the degree of integration between the organization's work units, the extent of the organization's presence, working conditions, and other human resource management practices, including recruitment strategies and the development of human resource plans, and the extent of The institution's organization of work units, and the extent to which managers, employees, and the audit team participate in training and development activities. (Raymond, 2017, p. 147)

Third: The concept of training needs:

The process of analyzing training needs is an examination of the current operations expected to be carried out by the organization and the manpower required to implement them, in order to determine the number of manpower required and the amount of training needed (Brooks 2004).

As for the training needs, they are (a set of specific skills, knowledge, and attitudes that the individual needs, whether in public or practical life, whether the individual is in the institution or a specific job, in order to perform the tasks required of him in the most effective and efficient manner) (Al-Adaki 2010)

Therefore, the assessment of training needs is the amount of training an individual needs that enables him to perform his current role for the job according to the standards required for it (Brooks 2004).

The training need appears when there is a weakness in the actual performance of the individual or the institution, whether with skills, knowledge, or lack of experience (Al-Adaghi 2010).

Determining the training needs using the scientific method is considered the right way to determine the quantity and quality of knowledge and skills needed to raise the competence of the trainees, and it is the method by which the level of the trainee can be measured before and after the training. Thus, accurately identifying the training needs is considered one of the basics of the success of the training process and precedes any training work. (Yaghi, 2019, p. 85)

Here, the importance of identifying training needs and limiting them to the management of institutions in order to reach the required successes and achieve the planned goals emerges.

Fourth: The quality of the training process:

Quality in training necessarily means excellence in meeting the training needs that emerged during the process of analyzing the training needs of the employees of the institution and were collected through various inputs. It is concerned with the differences in the specifications or volume of training materials, the method of their presentation, the means of clarification and training, and shows the appropriateness and ability of training to meet the expectations and choices of the trainees. And thus conformity with the specifications approved by the Training Department. (Al Qudah, 2021)

We can say that quality is inherent to training, and this is evident in the interest of the training management in the quality of the curricula, the trainer and the training technology, and therefore the attention to detail and its quality takes us to assert that the quality of the training process is part of the total quality systems.

Fifth: The concept of professional competence:

The researcher defines the concept of efficiency as "the extent of the institution's ability to make optimal use of the economic resources available to it in verifying the objectives that are planned to be accomplished, so that performance evaluation must go beyond evaluating outputs (effectiveness) to evaluating inputs (efficiency) (Ashour 2002).

Professional competence is defined by Stuart, that competence related to jobs related to the profession that a person performs, and then this person is called competent. (Hilal, 2007, p. 57)

That is, it is a set of knowledge, skills, and experiences that are translated into actions, actions, or activities in the field of work while performing a job, within a specific, observable and measurable framework, in order to face the challenges of the imposed work, or to get out of critical practical situations within the framework of the profession entrusted to it. .

Sixth: Professional qualification requirements for the auditor

The increase in the importance of auditing for many parties has led to defining a certain level of scientific and practical qualification that must be met as a minimum for those who wish to practice the profession. Academic qualification is represented in obtaining a specialized scientific certificate that allows those who wish to practice the profession to know the accounting principles and procedures related to auditing, in addition to Other sciences related to the profession, such as management sciences, information systems, law, and economics, while scientific qualification consists in obtaining an appropriate amount of training in the field of auditing.

The auditor obtaining the necessary educational qualification and basic training is only the starting step, as the auditor must always update his information and technical knowledge about accounting and auditing rules and standards, gain broader experience, and be familiar with all legislative and regulatory professional developments that have an impact on his work and there is almost a consensus In most countries of the world, the bachelor's degree is the minimum required academic level, or the practical training period varies from one country to another depending on its circumstances and the academic degree that it requires for those who practice the accounting and auditing profession (Al-Jammal 2014).

STUDY METHODOLOGY AND PROCEDURES:

Study methodology: The researcher used the descriptive survey method, which is consistent with the nature and objectives of the study, by using the questionnaire as a tool for collecting the necessary data.

Study population and sample: The study population consisted of all auditors of educational institutions in Al-Qadisiyah Governorate, and their number was (106) auditors. As for the study sample, it was chosen randomly, reaching (100) auditors. Table No. (1) shows the characteristics of the sample members according to the study variables:

Table No. (1) Characteristics of the respondents according to the three variables of the study:

Variables		Number	Percentage	Total
Qualification	Diploma	57	%57	100
	Bachelor's	43	%43	
Experience	Less than 5 years	13	%13	100
	(5-10) years	48	%48	
	More than 10 years	39	%39	
Training	Less than 3 courses	43	%43	100
	(3-5) courses	34	%34	
	More than 5 courses	23	%23	

Study Tool: The researcher prepared a questionnaire that included (42) paragraphs commensurate with the nature and objectives of the study, and after presenting it to a committee of specialists and arbitration, it was modified to include (37) paragraphs divided into four areas:

1. Developing technical and professional work (13) paragraphs
2. Developing administrative work (13) paragraphs
3. Employing administrative techniques (6) paragraphs
4. Financial affairs (5) paragraphs

Likert method with five scale was used in order to respond to the items of the questionnaire, which was formulated positively, and the respondents were asked to answer by specifying the degree of need according to the five-fold gradient (very large, large, medium, few, and very little), according to the values The numbers are (5, 4, 3, 2, 1), respectively. The following range of averages was used to interpret the results:

- 04.20 or more indicates very great needs.
- (3.40 - 4.19) expresses great needs.
- (2.60 - 3.39) expresses medium needs.
- (1.80 - 2.59) expresses little needs.
- Less than 1.80 indicates very little needs.

Validity of the tool: To ensure the validity of the tool, it was presented to a committee of arbitrators specialized in the field of study, numbering (5) arbitrators, and they were questioned in each paragraph of the questionnaire to find out its importance to the auditor, and its relevance to the field in which it was included, and to give an opinion on modification or deletion, or Add more paragraphs. After receiving the responses of the seven arbitrators, the opinion of the majority of them was taken into account, and the questionnaire was reformulated in the final version consisting of (37) paragraphs distributed over four areas.

Reliability of the tool: The Cronbach alpha equation was used to ensure the internal consistency of the items of the tool, where the reliability coefficient was extracted at the level of the entire tool and at the level of the four domains as indicated by (Abu Allam, 2011, p. 489). Table (2) shows the reliability coefficient of the study tool and its domains:

Table No. (2) Reliability coefficients for domains and for the instrument as a whole

Filed	Reliability coefficients
Develop technical and professional work	0,87
Development of administrative work	0,88
Employment of administrative techniques	0,84
financial affairs	0,63
the tool as a whole	0,97

In view of the results of Table No. (2), it is clear that the coefficient of stability of the fields in the study tool is higher than 0.80, except for the field of financial affairs. Based on this result, the level of reliability of the content of the tool is appropriate from the point of view of scientific research.

Study procedures:

After preparing the study tool in its initial form, the researcher objectively completed the procedures for building it in terms of validity and reliability, then printed the modified final version

and sent it to all sample members manually. 3) A questionnaire for the lack of clarity in the answer. Thus, the number of questionnaires included in the analysis was (100), and the data were entered into the computer for statistical analysis through the Statistical Packages for Social Sciences (SPSS) program.

Study design: This study is considered descriptive (survey) and it included the following variables:

1. Independent variables:

Qualification: It has two levels: diploma and bachelor's degree

Experience: It has three levels: less than 5 years, (5-10) years, and more than 5 years.

Training courses: It has three levels: less than 3 courses, (3-5) courses, and more than 5 courses.

2. The dependent variable: the training needs of the auditors, represented by the assessments of the auditors of the educational institutions through their response to the paragraphs of the questionnaire according to the five-point Likert scale.

Statistical processing: The researcher used the following statistical treatments:

- Arithmetic means and standard deviations
- T-test for two independent samples.
- One-way analysis of variance test (ANOVA)
- post- comparisons test: Scheffe & Tukey

STUDY RESULTS AND THEIR INTERPRETATION:

First: Results related to the first question: What are the training needs for auditors in educational institutions?

To answer this question, the arithmetic means and standard deviations of the respondents' response to the fields of study were calculated, and the results were as shown in Table No. (3).

Table No. (3) The means, standard deviations, and ranks of the respondents' responses to the fields of study and to the tool as a whole.

N	Filed	Mean	Std. Deviation	Rank	degree of need
1	Develop technical and professional work	4.05	0.650	Fifth	Big
2	Development of administrative work	4.14	0.560	second	Big
3	Employment of administrative techniques	3.99	0.685	sixth	Big
4	Financial affairs	4.11	0.741	Third	Big
	The tool as a whole	4.07	0.551		Big

* The highest degree is (5)

Table (3) shows that the degree of needs of auditors in educational institutions for the skills included in the four areas was large, and this of course indicates their definite need for training in

these skills, and that they lack them, or some of them, and therefore they cannot perform the work that is required of them as ordered, this is a natural result consistent with the reality of rapid changes in all areas of life. Change or renewal has become a reality and an inevitable requirement, and it requires continuous and flexible training programs to keep pace with that innovation in contents, methods, means, and implementation mechanisms.

The arithmetic means and standard deviations of the respondents' response to the paragraphs of each of the four domains were calculated as follows:

The first field: the development of technical and professional work:

This field included (13) paragraphs that dealt with its various aspects, and the arithmetic means and standard deviations of the respondents' responses were as shown in Table (4).

Table No. (4) The arithmetic means, standard deviations and ranks of the respondents' responses to the paragraphs of the first field "Development of technical and professional work"

N	Paragraphs	Mean	Std. Deviation	degree of need
1	Preparing general plans for the auditor (whether annual, monthly or weekly)	4.41	0.722	Very Big
2	Evaluation of implemented plans	3.99	0.794	Big
3	Use appropriate administrative methods for auditors	4.21	0.828	Very Big
4	Developing management strategies for auditors	4.11	0.989	Big
5	Supervising the design of programs to develop the capabilities of auditors	3.88	0.978	Big
6	The ability to measure the impact of training programs on the audit process	3.84	0.845	Big
7	Training auditors to develop annual plans for study materials	3.78	1.069	Big
8	Training auditors to use administrative tools and techniques	4.07	1.065	Big
9	Assisting trainers in designing appropriate assessment tools for auditors	3.90	0.953	Big
10	Familiarity with the mechanisms of dealing with all auditors at different levels	4.16	0.880	Big
11	Familiarity with how to evaluate the performance of auditors	4.31	0.796	Very Big
12	Knowing the role of accounting activity in achieving administrative goals	4.11	0.895	Big
13	Knowing the stages of preparing a good activity plan for auditors (by organizing and activating it)	3.86	0.895	Big
Field as a whole		4.05	0.650	Big

* The highest degree is (5)

Table (4) shows that there are paragraphs that are considered training needs for auditors in educational institutions to a very large extent, namely: the first paragraph (preparing general plans for the auditor), the third paragraph (using appropriate administrative methods for auditors), and the eleventh paragraph (knowledge of how to evaluate the performance of auditors) These

paragraphs obtained the highest arithmetic averages, and the degree of need for them was very great. As for the rest of the paragraphs of the field, the need for them was to a great extent, and their averages ranged between (3.78 - 4.11), and it is noted that the discrepancy is very small between the degrees of need for the paragraphs of this field, and this indicates the importance of these paragraphs, and that auditors are in dire need of training That is, the auditors are well aware of the requirements of their leadership position in order to practice their technical and professional work in the desired manner, in addition to their definite desire to develop and develop their performance skills to meet these requirements.

The second field: the development of administrative work:

This field included (13) paragraphs that dealt with its various aspects, and the arithmetic means and standard deviations of the respondents' responses were as shown in Table (5).

Table No. (5) The arithmetic means, standard deviations, and ranks of the respondents' responses to the paragraphs of the second field, "Development of Administrative Work"

N	Paragraphs	Mean	Std. Deviation	degree of need
1	Learn about the use of administrative and financial regulations and systems	4.47	0.722	Very Big
2	Preparing periodic reports in accordance with the official regulations followed in this regard	4.01	0.794	Big
3	Supervising the mechanisms (keeping, organizing, and using) accounting and auditing records and files	4.07	0.805	Big
4	Knowledge of scientific steps for making administrative decisions and taking them in all situations	4.23	0.818	Very Big
5	Know how to manage financial meetings	4.19	0.824	Big
6	Apply mechanisms to manage various financial facilities	3.95	0.770	Big
7	Determining the needs (material, human, and training) necessary for the development of administrative work	4.06	0.845	Big
8	Involving employees in making administrative decisions	4.08	0.876	Big
9	Efficient distribution of administrative tasks (responsibilities).	4.36	0.942	Very Big
10	Organizing administrative communications work according to procedural controls that achieve the objectives of the administration	4.04	0.744	Big
11	Employing modern technology in all administrative work	4.26	0.807	Very Big
12	Follow the necessary regular procedures to deal with accidents and emergencies	4.24	0.760	Very Big
13	Establishing effective mechanisms to benefit from the results of evaluating administrative work	3.91	0.838	Big
Field as a whole		4.14	0.560	Big

* The highest degree is (5)

Table (5) shows that there are paragraphs that are considered essential training needs for auditors to a very large extent. The first paragraph (recognizing the use of administrative and financial regulations and systems), the ninth paragraph (efficient distribution of administrative tasks or responsibilities) and the twelfth paragraph (following the necessary regular procedures to deal with accidents and emergencies) got the highest arithmetic averages and the degree of need for them was very great. . As for the rest of the paragraphs of the field, there was a great need for them, and their averages ranged between (3.95-4.19). It is noted that the discrepancy is very simple between the degrees of need for paragraphs in this field, and this indicates the importance of these paragraphs, and that auditors in educational institutions are in dire need of training on them, meaning that auditors are well aware, to a large extent, of the requirements of their leadership position to exercise their administrative work in the desired manner, in addition to To their definite desire to develop and develop their performance skills to meet these requirements.

The third field: employing administrative techniques

This field included (6) paragraphs that dealt with its various aspects, and the arithmetic means and standard deviations of the respondents' responses were as shown in Table (6).

Table No. (6)The arithmetic means, standard deviations, and ranks of the respondents' responses On the paragraphs of the third field, "employment of administrative techniques".

N	Paragraphs	Mean	Std. Deviation	degree of need
1	Classification of administrative techniques according to their field of use	3.88	0.824	Big
2	Using communication technology in developing auditing work	4.18	0.927	Big
3	Activating the role of modern devices related to accounts and auditing	4.06	0.846	Big
4	Using the administrative map in financial planning	3.84	0.909	Big
5	The ability to benefit from the Education for the Future program	3.94	0.953	Big
6	The ability to invest in modern technology by integrating it into management	4.05	0.872	Big
Field as a whole		3.99	0.685	Big

* The highest degree is (5)

Table (6) shows that all paragraphs of the field are considered necessary training needs for auditors to a large extent. The second paragraph (using communication technology means in developing auditing work) got an arithmetic average of (4.18), while the rest of the paragraphs of the field ranged in average Between (3.84 - 4.06). It is noted that there is a slight discrepancy between the degrees of need for paragraphs in this field, and this indicates the importance of these paragraphs, and that auditors are in dire need of training on them. That is, the auditors are well aware of the importance of employing administrative techniques in accomplishing their required tasks in the desired manner, in addition to their firm desire to develop and develop their performance skills to

meet those requirements. This need may be attributed to the fact that the auditors are now faced with the reality of (technology and its employment) that they must deal with during the practice of their administrative and technical work, especially since these technologies are constantly renewed and changing with the change and development of information and communication technology.

Fourth field: financial affairs

This field included (5) paragraphs that dealt with its various aspects, and the arithmetic means and standard deviations of the respondents' responses were as shown in Table (7).

Table No. (7) The arithmetic means, standard deviations and ranks of the respondents' responses to the paragraphs of the seventh field "Financial Affairs"

N	Paragraphs	Mean	Std. Deviation	degree of need
1	Preparing the financial budget according to the instructions and regulations of the Ministry of Education	4.14	0.825	Big
2	Knowledge of the instructions of financial systems and legislation related to them	4.13	0.674	Big
3	Supervising the financial committees that form within the institution	4.12	0.815	Big
4	Use and record financial records for all transactions	4.11	0.805	Big
5	Forming specialized financial committees to purchase materials and supplies and destroy invalid materials	4.05	0.981	Big
Field as a whole		4.11	0.741	Big

* The highest degree is (5)

Table (7) shows that all paragraphs of the field are considered essential training needs for auditors to a large extent. The first three paragraphs (preparing the financial budget according to the instructions and regulations of the Ministry of Education, knowing the instructions of the financial regulations and legislation related to them, and supervising the financial committees that form within the institution) got the highest arithmetic averages, which came in the order (4.14, 4.13, 4.12). This indicates the need for the auditor to possess skills related to financial matters, in order to protect the school from any suspicion or corruption that may taint its financial affairs. Therefore, the auditor is supposed to be familiar with the mechanism of preparing the financial budget in accordance with the Ministry's instructions and regulations, and he must familiarize himself with the financial regulations and legislation related to them, and he must also supervise the financial committees that are formed within the school. By reviewing the remaining paragraphs of the field, it is noted that the value of their averages was close, and this indicates the importance of all paragraphs of the field, and that auditors in educational institutions are in dire need of training on them. This confirms their concern for the interest of the administration in order to manage financial matters in a manner befitting the level of educational institutions. This need and care may be attributed to the fact that the auditors are aware of the weight of the trust and the message they carry, which requires clean and spotless hands.

Second: The results related to the second question: Do the training needs of auditors in educational institutions differ according to the educational qualification?

To answer this question by verifying the following zero hypothesis: "There are no statistically significant differences at the level of significance (0.05) between the average of the targeted responses in their estimation of the training needs of auditors in educational institutions in Al-Qadisiyah Governorate according to the academic qualification", as the arithmetic averages were calculated And the standard deviations of the respondents' response, as well as the (T) values to see if there are differences between the averages on each field of study that represents the training needs of the auditors according to the educational qualification variable that was divided into the two levels (Diploma, Bachelor's) and Table No. (8) shows these Results.

Table No. (8) Arithmetic means, standard deviations, and t-values for differences between performance averages on each field of study according to the academic qualification

Field	Qualification				degrees of freedom	Calculated (t) value	tabular (t) value	Sig type
	Diploma		Bachelor's					
	Mean	Std. Deviation	Mean	Std. Deviation				
Develop technical and professional work	4.04	0.626	4.19	0.923	98	0.585	1.98	Non sig
Development of administrative work	3.96	0.678	4.43	0.613	98	1.2.4		
Employment of administrative techniques	4.12	0.552	4.39	0.689	98	1.402		
financial affairs	4.09	0.741	4.28	0.778	98	0.659		
the tool as a whole	4.05	0.538	4.32	0.681	98	1.272		

It is clear from Table (8) that there are no statistically significant differences in all fields of study between the opinions of auditors who hold a diploma and between auditors who hold a bachelor's degree. This result confirms the consensus of auditors - with different qualifications - on the necessity of training in all the skills included in the four journals.

Third: Results related to the third question: Do the training needs of auditors in educational institutions differ according to experience?

In order to answer this question, it is necessary to verify the validity of the following zero hypothesis: "There are no statistically significant differences at the level of significance (0.05) between the average of the targeted responses in their estimation of the training needs of auditors in educational institutions in Al-Qadisiyah Governorate according to experience" as the arithmetic mean and deviations were calculated The standard response of the respondents to each field of the study, which represents the training needs of secondary school principals according to the variable of experience, and Table No. (9) explains this.

Table No. (9) The arithmetic means and standard deviations for each field of study according to the experience variable.

field	Experience levels					
	Less than 5 years		(5-10) years		More than 10 years	
	Mean	Std. Deviation	Mean	Std. Deviation	Mean	Std. Deviation
Develop technical and professional work	3.96	0.671	4.12	0.577	4.05	0.650
Development of administrative work	4.09	0.545	4.16	0.563	4.14	0.560
Employment of administrative techniques	3.97	0.633	3.96	0.784	3.99	0.685
financial affairs	4.17	0.780	4.14	0.816	4.11	0.741
the tool as a whole	3.99	0.562	4.11	0.568	4.07	0.551

It is clear from Table (9) that there are apparent differences between the averages for some fields according to the experience variable, which was divided into three levels, and to find out the statistical significance of these differences, one-way analysis of variance (ANOVA) was used, and the results were as shown in Table (10).

Table No. (10) The results of one-way analysis of variance for the average responses of the respondents the training needs of auditors according to the experience variable:

Field	Source of contrast	Total squares	Degrees of freedom	Means of squares	f value	Sig level
Develop technical and professional work	between groups	58.403	2	29.202	0.388	0.679
	within groups	7441.763	99	75.169		
Development of administrative work	between groups	24.979	2	12.489	0.221	0.802
	within groups	5604.198	99	56.608		
Employment of administrative techniques	between groups	3.652	2	1.826	0.104	0.901
	within groups	1732.554	99	17.501		
Financial affairs	between groups	11.348	2	5.674	0.408	0.666
	within groups	1361.702	99	13.895		
The tool as a whole	between groups	1761.810	2	880.905	0.8.9	0.448
	within groups	1077793.01	99	1088.818		

It is clear from Table (10) that there are no statistically significant differences in all fields of study between the opinions of auditors at the three levels (less than 5 years, (5-10) years, and more than 10 years). This result confirms the consensus of the auditors - with their different experiences - on the necessity of training in all the skills included in the four journals, and that the auditors' need for these skills was necessary and to a large extent, and very great with their different experiences.

Fourth: Results related to the fourth question: Do the training needs of auditors in educational institutions differ according to the training courses?

In order to answer this question, the following zero hypothesis must be verified: "There are no statistically significant differences at the level of significance (0.05) between the average of the targeted responses in their estimation of the training needs of auditors in educational institutions in Al-Qadisiyah Governorate according to the training courses" as the arithmetic averages and deviations were calculated. The standard response of the respondents to each field of the study, which represents the training needs of auditors according to the training variable, and Table No. (11) explains this..

Table No. (11) Calculating the arithmetic means and standard deviations for each field of study according to the training variable:

Field	Training levels					
	Less than 3 courses		(3-5) courses		More than 5 courses	
	Mean	Std. Deviation	Mean	Std. Deviation	Mean	Std. Deviation
Develop technical and professional work	3.92	0.757	3.85	0.642	4.05	0.650
Development of administrative work	3.96	0.666	3.91	0.579	4.14	0.560
Employment of administrative techniques	3.88	0.636	3.76	0.735	4.15	0.639
financial affairs	3.94	0.744	4.10	0.671	4.16	0.779
the tool as a whole	3.90	0.663	3.88	0.546	4.22	0.478

It is clear from Table No. (11) that there are apparent differences between the averages, according to the training variable for some domains, and to find out the statistical significance of these differences, one-way analysis of variance (ANOVA) was used, and the results were as shown in Table No. (12).

Table No. (12) Results of one-way analysis of variance for the averages of respondents' responses to The training needs of auditors according to the training variable

Field	Source of contrast	Total squares	Degrees of freedom	Means of squares	f value	Sig level
Develop technical and professional work	between groups	461.196	2	230.598	3.243	0.043
	within groups	7038.970	99	71.101		
Development of administrative work	between groups	675.631	2	337.816	6.651	0.002
	within groups	4953.545	99	50.036		
Employment of administrative techniques	between groups	122.445	2	61.222	3.756	0.027
	within groups	1613.761	99	16.301		
Financial affairs	between groups	16.156	2	8.078	0.583	0.560
	within groups	1356.893	99	13.846		

The tool as a whole	between groups	11408.332	2	5704.166	5.754	0.004
	within groups	98146.492	99	991.379		

Table (12) indicates that there are statistically significant differences in the domains (development of technical and professional work, development of administrative work, employment of administrative techniques), between the opinions of auditors at the three levels (less than 3 courses, (3-5) courses, more than 5 courses), in favor of auditors who took more courses. This result confirms the necessity of continuing training in all the skills included in the three magazines.

Table (12) indicated that there were no statistically significant differences in the domain (financial affairs) between the opinions of auditors at the three levels (less than 3 courses, (3-5) courses, and more than 5 courses). This result confirms the consensus of the auditors - according to the different courses they have received - on the necessity of training in all skills in the aforementioned field.

Vocational training requirements

Vocational training requires many standards and requirements to carry out this professional process and benefit from it. Vocational training requirements are represented by the following:

- 1- Providing vocational halls or centers for the vocational training process.
- 2- Provision of an Internet network for vocational training and distance vocational training.
- 3- Availability of the necessary electronic professional devices and equipment such as computers.
- 4- Providing information on professional training methods.
- 5- The need for a specialized vocational trainer, who is skilled, experienced and proficient in the electronic vocational training process.
- 6- The presence of trainees who are able to use modern electronic professional devices and equipment and the ability to master them.
- 7- The vocational trainer and the trainees, both individuals and employees, must have a strong will, so that they must know the importance of vocational training for work and how to obtain it in an easy way like vocational training.

Conclusions:

By presenting and discussing the results of the study, a number of conclusions were reached, most notably the following:

1. The training needs of auditors in educational institutions crystallized and were arranged according to the degree of importance and priority according to the fields as follows: development of administrative work, financial affairs, development of technical and professional work, employment of administrative techniques.
2. There are no statistically significant differences in all fields of study due to the academic qualification, between the opinions of the auditors who hold a diploma and between the auditors who hold a bachelor's degree.

3. There are no statistically significant differences in all fields of study due to years of experience, between the opinions of auditors at the three levels (less than 5 years, (5-10) years, and more than 10 years).
4. There are statistically significant differences in the fields of (developing technical and professional work, developing administrative work, employing administrative techniques) due to the number of training courses, between the opinions of auditors at the three levels (less than 3 courses, (3-5) courses, more than 5 courses), in favor of auditors who took more courses.
5. There are no statistically significant differences in the domain (financial affairs) due to the number of training courses, between the opinions of auditors at the three levels (less than 3 courses, (3-5) courses, and more than 5 courses).

Recommendations:

Based on the results of the study, the researcher recommends the following:

1. Designing training programs for auditors in educational institutions in the light of the training needs mentioned in the study according to the four areas, and according to the priority and importance that the auditors saw that they are in dire need of training.
2. Adopting the principle of continuous training for auditors in the following areas: developing administrative work, financial affairs, developing technical and professional work, employing administrative techniques, regardless of the qualifications and experience of auditors.
3. Increasing the number of training courses and programs that benefit auditors in the following areas: developing technical and professional work, developing administrative work, and employing modern administrative techniques.
4. Conducting more studies on the training needs of auditors in educational institutions.
5. Motivating the auditors by the managers to develop their professional and scientific capabilities to instill confidence among them and increase their productivity and service provision.
6. Conducting evaluation studies to measure the impact of training courses based on auditors' needs on their level of performance.

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