



Evaluating Accountants' Motivation Factors by the Use of Entropy Shannon-Fuzzy Delphi Combined Method

Mohammad Javad Dehghan dehnavi¹, Hasan Dehghan dehnavi^{2*}, Mahmoud Moienadin¹

¹Department of Accounting, Yazd Branch, Islamic Azad University, Yazd, Iran

^{2*}Department of Management, Yazd Branch, Islamic Azad University, Yazd, Iran.

Corresponding Email: H.dehghan@iauyazd.ac.ir

Abstract: Management is a familiar term but difficult to be discerned in today's organizations. Every individual has a different understanding of the management and the tasks assigned to a manager. But, the managers' duties cannot be limited to several specific tasks. One of the important duties assigned to the managers in organizations is the identification of the potential talents of the staff members and this task, accomplished perfectly, paves the way for an enhancement in the productivity. Individuals' performances are a function of their competencies and motivations. Since the human beings play key role in development and the actualization of development which is carried out by the hands of the human individuals, the satisfaction of the mental and psychological needs of the individuals is of a primary importance. The topic of human force motivation is among the issues in need of particular attention by the organizations' management. Due to the same reason, this significant issue was investigated in the present study so as to evaluate the motivation factors for the accountants. Accordingly, the study population of the present study was selected from the professors and the students of this field. After doing statistical tests by taking advantage of a combined method comprised of Entropy Shannon and Fuzzy Delphi technique, a comparison was run on the data collected from the questionnaires regarding the most important scales from the perspective of the professors and the students and tables were prepared, resultantly. The independence and the integrity of the occupations and the educational systems are the most critical scales of development, but, from the university students' perspectives, encouragement, attention and expressing gratitude after a job is accomplished and the provisioning of the growth and development opportunities were among the most important factors.

Keywords: staff motivation, accountants, Entropy Shannon method, Fuzzy Delphi technique

INTRODUCTION

In the current turbulent world with which the organizations are confronted, survival highly depends on the management methods adopted to supervise and navigate the human work force, as the main factor contributing to the success or failure of the organizational activities. Nowadays, the traditional management methods, based on which the managers were used to act as sole controllers and supervisors, are no longer found efficient and the management role, parallel to the creation of an empowering work environment, should be shifted from a mental framework, commanding and controlling the environment to a responsibility custodianship and mutual respect in terms of every single one of the staff. A plain fact is that the staff members who are really interested in their jobs and take them serious exhibit considerably better performances in regard of the business, as a whole, as well as the customers than the employees who do not give much value to what they do on a daily basis. The staff members, lacking motivation, do not necessarily reflect their discontent to the manager but this does not mean that they have no problem with their jobs. But, the question is that how can a manager positively influence the individuals' motivation and/or create motivation? Managers can elevate the motivation level of their employees through gaining an insight about their needs and the type of their motivation and making an on-time application of this knowledge; this way, lassitude and slothfulness, if any, can be resolved. The discussions on staff productivity, motivation enhancement and job satisfaction are among the topics dealt

with in the management realm and they are of special importance. Motivation, from the perspective of the today's management science, is the most important grounding and factor contributing to job accomplishment and, finally, productivity in the organizations. It is evident that, as a continuation to guidance and leadership, motivation creation management in the employees can be expressed as a critical duty of the management. Studies show that being motivated is directly associated with the increase in human force productivity. An individual's performance is a function of the competencies and motivations s/he enjoys. The first factor, competency, determines what an individual can perform and the second factor, motivation, determines what s/he wants to do (Sayyed Ameri, 2016). The material presented so far makes it clear how important is the motivation for the staff, but the issue that has turned into a debatable topic for the managers and the masters of industries is the quality of motivation creation as well as the implementable effective components of motivation in jobs featuring repetitive and dull works. Accountants are a group of organizational individuals who enjoy lesser amount of mobility in their jobs and this makes motivation creation faced with difficulties. Although the factors causing motivation vary in different individuals and a fixed paradigm cannot be taken into consideration in regard of the human force, the studies carried out are indicative of the possibility to reach to a consensus on the tested factors thereby preparing a list of the availabilities in this regard so as to be able to assist the industries and the managers to gain a faster access to job satisfaction. Accounting, in nature, is a job that features the fulfillment of a bundle of duties and jobs on a routine and regular basis. According to the fact that accounting is consisted of repetitions of a group of job-related activities, the mental and psychological aspects and, in particular motivation-specific dimensions, are of an extraordinary importance (Roya'ee & Bayat, 2017). According to the importance of the motivation and mental factors for the accountants, the present study aims at the identification and prioritization of the factors effective on the accountants' motivation. It is through the awareness and management of such factors that the accountants can find themselves in a favorable situation in psychological and motivational terms. In this regard, the current research paper tries to take advantage of the ideas and notions inquired from the specialist professors as well as the university students schooling in this field in Islamic Azad University of Yazd.

1. A review of the study's theoretical foundation and background

In discussions on motivation, the scientists and experts have opined various notions but the existence of motivated individuals as a highly distinctive factor leading to the organizational growth is the idea upon which they all have agreed. Motivating the individuals is facilitated through satisfying them with their tensed needs, the recognition of which is practically a very difficult task. This means the individuals can be motivated through their stimulated needs and it is natural that the recognition of such a need is made possible within the circle of good human relations. Managers, having weak relationships with their colleagues, are perpetually depriving themselves of such a golden opportunity (Spector, 2006). Motivation modification was first derived from the Latin term "move", meaning being in a state of motion. Linder (1998) states "staff motivation is the most complicated among all the tasks that a manager is required to perform". Many scientists and scholars have contemplated over the creation, fostering and preservation of staff motivation and the way it should be aroused (Devdass, 2011). Many scientists have made great efforts in line with unveiling the relationship between motivation and performance and this relationship is not, necessarily, a clear one in various cases (Gabeanova, 2011). By definition, motivation includes a process which determines the intensity and the direction of an individual's stability in struggling to accomplish an objective. Intensity, direction and stability are the three key elements, as outlined in the aforesaid definition of motivation. In fact, intensity indicates the amount of endeavors spent by an individual and that this intensity level should be in line with vocational goals so as to bring about an enhancement in the occupational efficiency. Put it differently, besides the intensity of the effort, its quality has to also be taken into consideration and, finally, it is important for an effort to be of a continuous nature (Robins & Judge, 2011). Motivation is a chain process initiating with feeling a need or a deficiency or deprivation, then it will be followed with a will and causes the emergence of tension and action towards a target the product of which is a behavior featuring tendencies for moving towards the target. The process might subsequently lead to a satisfaction of one's needs; therefore, motivations pave the way for the encouragement and stimulation of an individual for getting a task or behavior done. While motivation reflects a general want, the entire studies on motivation still keep a special room for punishment and reward as very strong motivation means for which case money is considered as a tool for granting a reward but it is not the only motivation factor (Sayyed Javadin, 2008). More et al. (2003) defined motivation as a factor giving an individual the energy to carry out an action which is considered as a part of the behaviors towards accomplishing an objective. Individuals' motivation for accomplishing a task

depends on two things, namely the vigor of the need and the individual's confidence in the idea that taking the action would satisfy the need (Sommerfeldt, 2010).

Bahadori et al. (2013) randomly selected a sample volume of 135 employees to survey the factors effective on the vocational motivation and, through a questionnaire designed based on Herzberg's dual factor theory, they showed that job security and suitable salaries are in the first and second position on the priority list and communication and the career and the environment take the last ranks. Also, Sayyed Ameri (2016), in a study applied two questionnaires, namely motivational factors questionnaire by Mallet et al. (2007) and organizational ethical behavior questionnaire by Lewis (1993) and demonstrated that there is a significant and negative relationship between the arousing factors variables and the ethical behavior of the staff in Sports and Youth Office in Azerbaijan County. Therefore, the more the factors for instigating a certain behavior in an individual are increased, the individual will become more insecure in determining the priorities of such factors in respect to his or her needs and exhibits lower levels of adherence to ethical behaviors. Seiler et al. (2012) investigated the factors effective on the motivation in project managers and expressed that the motivation-influencing factors can be classified into six groups, namely inter-individual factors, responsibility factors, general conditions of job, empowerment, individual development and service compensation. The study was carried out in Switzerland and it indicated that the job attractions, working with a supportive and goal-oriented team, having access to required information and financial resources and the possibility to make changes in the decision-making are the most important factors influencing the project managers' motivation.

2. Study Method

Method Type

The present study uses an applied method in terms of the study objectives and it is a descriptive, of under-implementation survey type. The required information has been collected via the following two methods in the current research paper: a) field study: one of the methods of gathering information in the current research is the collection of the required data via questionnaires administered to the experts and professors; b) the investigation of the documents and evidences: this method has been used based on the identification of the extant stimulating factors in surveys on the practitioners to reach to a consensus over the most important motivation factors which will, finally, be placed in the format of a questionnaire.

Study Population and Sample Volume

The current research paper takes advantage of two study populations for the collection of the required data so as to be finally analyzed: a) Professors including the accounting department professors who had to have at least a three-year experience in teaching in MA levels as well as supervising five MA dissertations; b) university students including the MA students in accounting who had to have passed at least two semesters and their average marks were above 17.

Therefore, 9 professors and 25 MA students were selected as the study population.

Data Collection

The ideas of the first study population was used to gather study data in both of the fuzzy Delphi and entropy Shannon stages and the ideas of the second study population was used to gather information of interest in entropy Shannon stage.

Data Analysis

To perform statistical analysis of the data, studied factors regarding the accountants' motivation were rated by professors and university students of the field, aided by Fuzzy Delphi Technique and Entropy Shannon Method, so as to obtain the importance and priority of the items selected and confirmed by the experts.

3. Study Findings

Data analyses have been carried out in two separate stages. In the first stage, fuzzy Delphi Technique was applied to determine the motivational factors and, in the second stage, the factors effective on motivation were rated, based on the results obtained from the first stage, by the professors and the university students. The ideas of the professors and students were separately inquired in the second stage to rate the identified factors.

a) Extracting and Evaluating the Factors

In this stage, using the surveys performed in prior research, the factors effective on the motivation were extracted and a list of these factors can be seen in table (1). Then, the experts from the first study population were asked to announce their ideas regarding each of the factors in a three-point spectrum by making use of verbal variables in the form of “low”, “medium” and “high”. According to the suggested items and the definitions of the verbal variables, Delphi questionnaire was designed and the results obtained in the survey of the answers to the questionnaire have been summarized in table (1). Based on the results obtained from table (1), the mean values of the factors’ importance in respect to each of the suggested items were calculated corresponding to relations proposed by Chang and Lin (2002) and the results are exhibited in Table (2).

Relation (1):

$$A^i = (a_{1}^i, a_{2}^i, a_{3}^i, a_{4}^i), \quad i = 1, 2, 3, \dots, n$$

Relation (2):

$$A_m = (a_{m1}^i, a_{m2}^i, a_{m3}^i, a_{m4}^i) = \left(\frac{1}{n} \sum a_{1}^i, \frac{1}{n} \sum a_{2}^i, \frac{1}{n} \sum a_{3}^i, \frac{1}{n} \sum a_{4}^i \right)$$

Table 1: the results of first questionnaire’s answers count

	Scale	Low	Medium	High
1	Managers’ respect and veneration for the others		1	8
2	Wage and salary and fringe benefits system		2	7
3	Job promotion and enhancement system		2	7
4	New vocational skills learning system		1	8
5	Work environment conditions		2	7
6	Empowerment in work system		3	6
7	Attention and gratitude after accomplishing the job		2	7
8	Encouragement		2	7
9	Growth and development opportunities		2	7
10	The chance for the improvement and experiencing skills in system		2	7
11	The quality of the relationships between the employees		2	7
12	Parity and justice between the staff		2	7
13	Preserving profitability in long-term		2	7
14	Organization’s credibility		2	7
15	The opportunity to progress and be creative at work		2	7
16	Job’s consistency with education and skills		2	7
17	Integrity between the tasks and duties		2	7
18	Job independence and coherence		2	7
19	Education system in development		2	7
20	The moderation of the social responsibilities through pursuing economical interests		2	7
21	Identity and job attractiveness		2	7

The experts’ ideas mean regarding each of the items is as presented in the table below:

Table 2: experts’ ideas mean obtained via the first questionnaire

	Scale	Mean
1	Managers’ respect and veneration for the others	(5, 6.656, 8.661, 9)
2	Wage and salary and fringe benefits system	(5, 6.656, 8.661, 9)
3	Job promotion and enhancement system	(5, 6.656, 8.661, 9)
4	New vocational skills learning system	(5, 6.656, 8.661, 9)
5	Work environment conditions	(5, 6.656, 8.661, 9)
6	Empowerment in work system	(5.33, 7.111, 9.111, 9.33)
7	Attention and gratitude after accomplishing the job	(5, 6.656, 8.661, 9)
8	Encouragement	(5, 6.656, 8.661, 9)
9	Growth and development opportunities	(5, 6.656, 8.661, 9)

10	The chance for the improvement and experiencing skills in system	(5, 6.656, 8.661, 9)
11	The quality of the relationships between the employees	(5, 6.656, 8.661, 9)
12	Parity and justice between the staff	(5.33, 7.111, 9.111, 9.33)
13	Preserving profitability in long-term	(5, 6.656, 8.661, 9)
14	Organization's credibility	(5, 6.656, 8.661, 9)
15	The opportunity to progress and be creative at work	(5.33, 7.111, 9.111, 9.33)
16	Job's consistency with education and skills	(5, 6.656, 8.661, 9)
17	Integrity between the tasks and duties	(5.33, 7.111, 9.111, 9.33)
18	Job independence and coherence	(5, 6.656, 8.661, 9)
19	Education system in development	(5, 6.656, 8.661, 9)
20	The moderation of the social responsibilities through pursuing economical interests	(5, 6.656, 8.661, 9)
21	Identity and job attractiveness	(5, 6.656, 8.661, 9)

According to Tables (1) and (2), the discrepancies in the experts' ideas can be calculated based on relation (3). In fact, the experts can assess their ideas and compare it with the mean perspectives based on the relation and they can adjust their previous notions in case there is a tendency to do so.

Relation (3):

$$e = (a_{m1} - a_1^i, a_{m2} - a_2^i, a_{m3} - a_3^i, a_{m4} - a_4^i)$$

By making use of the relation (3), the discrepancies in the experts' ideas was calculated and arranged in the format of a questionnaire. Then, each of the experts formed a new idea according to the reevaluation of his prior notions. The results have been given in Tables (3) and (4).

Table 3: The results obtained from second questionnaire's counts

	Scale	Low	Medium	High
1	Managers' respect and veneration for the others		0	9
2	Wage and salary and fringe benefits system		1	8
3	Job promotion and enhancement system		1	8
4	New vocational skills learning system		1	8
5	Work environment conditions		1	8
6	Empowerment in work system		1	8
7	Attention and gratitude after accomplishing the job		1	8
8	Encouragement		1	8
9	Growth and development opportunities		1	8
10	The chance for the improvement and experiencing skills in system		1	8
11	The quality of the relationships between the employees		1	8
12	Parity and justice between the staff		1	8
13	Preserving profitability in long-term		1	8
14	Organization's credibility		1	8
15	The opportunity to progress and be creative at work		1	8
16	Job's consistency with education and skills		1	8
17	Integrity between the tasks and duties		1	8
18	Job independence and coherence		1	8
19	Education system in development		1	8
20	The moderation of the social responsibilities through pursuing economical interests		1	8
21	Identity and job attractiveness		1	8

Table 4: Experts' ideas mean obtained from the second questionnaire

	Scale	Mean
1	Managers' respect and veneration for the others	(5.33, 7.111, 9.111, 9.33)
2	Wage and salary and fringe benefits system	(5.33, 7.111, 9.111, 9.33)

3	Job promotion and enhancement system	(5.33, 7.111, 9.111, 9.33)
4	New vocational skills learning system	(5.33, 7.111, 9.111, 9.33)
5	Work environment conditions	(5.33, 7.111, 9.111, 9.33)
6	Empowerment in work system	(5.33, 7.111, 9.111, 9.33)
7	Attention and gratitude after accomplishing the job	(5.33, 7.111, 9.111, 9.33)
8	Encouragement	(5.33, 7.111, 9.111, 9.33)
9	Growth and development opportunities	(5.33, 7.111, 9.111, 9.33)
10	The chance for the improvement and experiencing skills in system	(5.33, 7.111, 9.111, 9.33)
11	The quality of the relationships between the employees	(5.33, 7.111, 9.111, 9.33)
12	Parity and justice between the staff	(5.33, 7.111, 9.111, 9.33)
13	Preserving profitability in long-term	(5.33, 7.111, 9.111, 9.33)
14	Organization's credibility	(5.33, 7.111, 9.111, 9.33)
15	The opportunity to progress and be creative at work	(5.33, 7.111, 9.111, 9.33)
16	Job's consistency with education and skills	(5.33, 7.111, 9.111, 9.33)
17	Integrity between the tasks and duties	(5.33, 7.111, 9.111, 9.33)
18	Job independence and coherence	(5.33, 7.111, 9.111, 9.33)
19	Education system in development	(5.33, 7.111, 9.111, 9.33)
20	The moderation of the social responsibilities through pursuing economical interests	(5.33, 7.111, 9.111, 9.33)
21	Identity and job attractiveness	(5.33, 7.111, 9.111, 9.33)

In this stage, the agreement extent of the experts' ideas is calculated with the calculation of the differences between the means obtained from stages 1 & 2, by making use of the distance relationships existent between the fuzzy numbers (relation 4). Fuzzy Delphi process is stopped, in case that the calculated difference is smaller than 0.2.

Relation

(4):

$$s(A_{m2}, A_{m1}) = \left| \frac{1}{4} [(a_{m21} + a_{m22} + a_{m23} + a_{m24}) - (a_{m11} + a_{m12} + a_{m13} + a_{m14})] \right|$$

Table (5): the mean difference of the ideas from the first and second group

Scale	Mean	
1	Managers' respect and veneration for the others	0.125
2	Wage and salary and fringe benefits system	0.18
3	Job promotion and enhancement system	0.2
4	New vocational skills learning system	0.2
5	Work environment conditions	0.165
6	Empowerment in work system	0.18
7	Attention and gratitude after accomplishing the job	0.14
8	Encouragement	0.2
9	Growth and development opportunities	0.2
10	The chance for the improvement and experiencing skills in system	0.15
11	The quality of the relationships between the employees	0.16
12	Parity and justice between the staff	0.2
13	Preserving profitability in long-term	0.2
14	Organization's credibility	0.2
15	The opportunity to progress and be creative at work	0.19
16	Job's consistency with education and skills	0.17
17	Integrity between the tasks and duties	0.16
18	Job independence and coherence	0.178
19	Education system in development	0.12
20	The moderation of the social responsibilities through pursuing economical interests	0.19
21	Identity and job attractiveness	0.15

According to the discrepancies in the experts' ideas for the second stage, as shown in Table (5), it can be concluded that there is a general agreement between the experts and based on their ideas from the second stage, all of the factors are accepted accordingly.

b) Motivation Factors Rating

In this step of the research, the factors effective on the accountants' motivation are rated based on the ideas and notions acquired from the students and professors based on Entropy Shannon method. To implement this method, there are steps to be taken by the accomplishment of each of which the rates are obtained once for the professors and once for the students and finally they are compared.

1) Step One: Normalization

To normalize the data obtained from the questionnaires distributed to the professors, the following formula is applied to transform the numerical matrices of the acquired answers to standard numbers ready to undergo further analysis.

$$n_{ij} = \frac{r_{ij}}{\sum r_{ij}}$$

Normalization results in the creation of a new matrix by the use of which the next steps are taken.

2) Step Two: Calculating the E_i

This factor is also obtained by taking advantage of an appropriate extant formula which is used for the calculation of the statistic of interest regarding each of the items and the formula is as below:

$$E_j = -\frac{1}{\ln x} \sum (n_{ij} * \ln n_{ij})$$

Step Three: Calculating D_i

This value is also obtained for each scale based on the following formula and according to the table below:

$$D_j = 1 - E_j$$

The values are reported in the form of a table and since the data obtained for E_i are indicative of values ranging from 0 to 1, this statistic, as well, takes a value between 0 and 1 for each factor. The statistic's value can also be observed in the following table.

Step Four: Weights Calculation

$$W_j = \frac{D_j}{\sum D_j}$$

Step Five: Items Ratings based on the weights Obtained from Step Four

Tables (6) and (7) present all of the rate determination stages regarding each of the factors effective on motivation.

Table 6: Rate determination of each of the motivation factors from the perspective of the professors

	Scale	E _i	D _i	W _i	Ran k
1	Managers' respect and veneration for the others	0.9974	0.0026	0.0198	13
2	Wage and salary and fringe benefits system	0.9988	0.0013	0.0100	16
3	Job promotion and enhancement system	0.9988	0.0013	0.0100	17
4	New vocational skills learning system	0.9885	0.0011	0.0879	4
5	Work environment conditions	0.9973	0.0026	0.0203	12
6	Empowerment in work system	0.9966	0.0033	0.0255	10
7	Attention and gratitude after accomplishing the job	0.9973	0.0026	0.0198	14
8	Encouragement	0.9988	0.0012	0.0094	19
9	Growth and development opportunities	0.9963	0.0037	0.0282	9
10	The chance for the improvement and experiencing skills in system	0.9947	0.0052	0.0402	7
11	The quality of the relationships between the employees	0.9677	0.0322	0.2456	1
12	Parity and justice between the staff	0.9988	0.0011	0.0088	20

13	Preserving profitability in long-term	0.9986	0.0014	0.0107	15
14	Organization's credibility	0.9961	0.0039	0.0298	8
15	The opportunity to progress and be creative at work	0.9987	0.0013	0.0100	18
16	Job's consistency with education and skills	0.9933	0.0067	0.0511	6
17	Integrity between the tasks and duties	0.9902	0.0098	0.0750	5
18	Job independence and coherence	0.9828	0.0175	0.1335	2
19	Education system in development	0.9825	0.0175	0.1335	3
20	The moderation of the social responsibilities through pursuing economical interests	0.9969	0.0031	0.0236	11
21	Identity and job attractiveness	0.9991	0.0008	0.0067	21

Table 7: Determination of the rank for each of the motivation factors from the perspective of the students

	Scale	E_i	D_i	W_i	Rank
1	Managers' respect and veneration for the others	0.5943	0.4057	0.0478	10
2	Wage and salary and fringe benefits system	0.5893	0.4107	0.0484	6
3	Job promotion and enhancement system	0.5923	0.4077	0.0481	9
4	New vocational skills learning system	0.5882	0.4117	0.0485	4
5	Work environment conditions	0.6041	0.3959	0.0467	17
6	Empowerment in work system	0.5893	0.4107	0.0484	7
7	Attention and gratitude after accomplishing the job	0.5881	0.4119	0.0486	2
8	Encouragement	0.5832	0.4168	0.0492	1
9	Growth and development opportunities	0.5882	0.4118	0.0486	3
10	The chance for the improvement and experiencing skills in system	0.6017	0.3983	0.0470	14
11	The quality of the relationships between the employees	0.6035	0.3965	0.0468	15
12	Parity and justice between the staff	0.6054	0.3946	0.0465	20
13	Preserving profitability in long-term	0.6043	0.3957	0.0467	18
14	Organization's credibility	0.6084	0.3915	0.0462	21
15	The opportunity to progress and be creative at work	0.5893	0.4106	0.0484	8
16	Job's consistency with education and skills	0.6007	0.3993	0.0471	13
17	Integrity between the tasks and duties	0.5985	0.4015	0.0473	12
18	Job independence and coherence	0.6034	0.3966	0.0468	16
19	Education system in development	0.6038	0.3962	0.0467	19
20	The moderation of the social responsibilities through pursuing economical interests	0.5883	0.4117	0.0485	5
21	Identity and job attractiveness	0.5960	0.4039	0.0476	11

Discussion and Conclusion

Although, today, the importance of the motivation in the organizations and the management running over them is clearly obvious, it has to be asserted that the human beings have different motivations for the continuation of their activities and the prioritization of these motivations are not identical for everyone (Zachary, 2004). This evident issue is the propelling reason behind the identification and rating of the motivation factors for the purpose of gaining increasingly more efficient access to more considerable scales by the organizations. There are valuable theories obtained by the scientists as a consequence of the great many of the researches performed in this regard. These theories have been grouped into two classes of the preliminary theories and the contemporary theories. The traditional model of motivation named after Frederick Taylor who realized the motivation as being solely based upon the higher levels of skills and the production of higher efficiency and human relations model which has been drawn upon the studies carried out by Hawthorne who emphasized on the role of social relations and human resources model which was made sure since 1960s that it should be enumerated among the most seminal theories proposed (Muhammadzadeh & Mehruzhan, 1997). Herzberg's dual factor theory, the x and y parity, Abraham Maslow's hierarchy of needs, Adam's theory and Rome's theory of expectancy are among the most important contemporary theories playing an outstanding role in understanding the motivation and it has been grouped into two content-based and process-based theories (Rayhani, 2016). With the daily increasing growth and expansion of technology, the managers are faced with the question as to how can an

organization, with all its various constraints and limitations from salaries and wages to advanced equipment and technology preserve its stability and take forward steps in the arena of international competition? Various answers can be provided to such a question. One of the most important answers that can be offered in this regard is having available effective and motivated human force that can account for the other success components in every organization. The objective sought for in discussions on motivation is the recognition of the issue that why are some individuals, in an organization, more interested in their jobs and make greater efforts in line with accomplishing organizational objectives, whereas, the others lack the required mobility and motivation (Asghari Aghdam & Mahjub, 2015). A preliminary duty of the managers is the creation of motivation in the employees in such a manner that their performance can reach to its utmost level in a way that they can be seen making greater efforts, attend their work place regularly and struggle hard to actualize the organizational objectives and decisions.

The present study aims at the identification and rating of the factors effective on accountants' motivation. After the collection of the data from the selected study sample volume, the acquired information was analyzed and, eventually, a scale rating output was attained based on the ideas and notions inquired from the professors and students and these opinions can, also, be compared in this regard. Undoubtedly, human workforce productivity process should not be considered as being subject to a special factor rather it is a result of the interaction and composition of various factors. Since productivity is not an abstract and intangible topic and it should necessarily be of an applied nature, organizational manager plays a considerable role in providing for the appropriate grounding in line with its institutionalization and enhancement; furthermore, from this perspective, staff participation is of a particular significance and appropriate guidance and orientation in regard of the activities and providing for the necessary grounding for the growth and flourishing of the potential abilities should be placed atop of the organization's programs. In the meantime, disregarding the role of human factors, neglecting the employees' sense of commitment to the organization and their participation in various organizational levels render senseless the accomplishing of the productivity plans' ideals. According to the obtained results, the managers can attain higher levels of productivity through taking motivation factors effective on the staff working in this field into consideration.

References

- Abzari, Mahdi and Sadri, Hussein (2011), "the survey of the factors effective on motivation of the employees in Isfahan Province's Power Distribution Company", 18th international conference on electricity engineering
- Asghari Aghdam, Bahram and Mahjub, Ali, (2015), "self-fulfilling prophecy and its effect on motivation and performance of the staff working in Iran's National Gas Company", seasonal journal of management department, Tehran University, 6(4)
- Asgharpur, Muhamamd Javad, (2007), "multi-scale decision-making", Tehran, Tehran University
- Ashish, C & Zachary, F (2004). "Utilization of performance appraisal system in health care organization and improvement strategies for supervisor. Health Care Management. 22(2): 117-127.
- Bahadori, Muhammad Karim, Baba'ee Mansur and Mehrabiyan, Fardin, (2013), "prioritizing the components effective on vocational motivation of the staff in a military center based on analytic hierarchy process (AHP)", journal of military medicine, 14(4)
- Devadass, R (2011). "Employees Motivations in Organizations: an integrative literature review. In proceedings of the International Conference on Sociality and Economics Development. Vol 10 (pp. 566-570)
- Gabeanova, I (2011). " the Employees- the most important asset in the organizations. Human Resources management & Ergonomics. Vol5. No 1. 30-33.
- Hafezniya, Muhammad Reza, (2009), "an introduction to the study methodology in humanities", Samt, 14th edition
- Herzberg, F (2003). "one more time: How do you motive employees?" Harvard Business Review. 00178012.81 (1).
- Iran Nejad Parizi, Mahdi and Gohar Parviz, Sasan, (1995), "Organization and Management, from theory to practice", Tehran, Iran Banking Institution, 2nd edition
- Jurgita, J &Leva, M (2014). "Analysis of factor s motivating human resources in public sector, Social and Behavioral Sciences, 110, 719- 726.
- Muhammadzadeh, Abbas and Mehruzhan, Arman, (1997), "organizational behavior", 1st ed., Tehran, Allameh Tabataba'ee University

Rayhani, Fatemeh, (2016), "the identification of factors effective on accountants' motivation and prioritizing them through applying fuzzy TOPSIS technique", MA dissertation, Islamic Azad University, Yazd branch

Ro'ya'ee, Ramezan Ali and Bayat, Ali, (2017), "teaching ethics in accounting: the survey of the effect of teaching ethics on ethical behavior", Iran's association of accounting

Robins, Steffen P., (2011), "basics of organizational behavior", tr. Ali Parsa'eeiyan and Sayyed Muhammad A'arabi, cultural research office, 6th edition

Sayyed Ameri, Sayyed Hassan, (2016), "elaboration of motivation process (motivation factors) and its relationship with ethical behavior in the employees from Sports and Youths Offices in Azerbaijan Gharbi Province, seasonal journal of sport management studies, 7(28)

Sayyed Javadin, Sayyed Reza, (2008), "basics of organization and management", 2nd ed., Negah-e-Danesh
Seiler, S, Lent, B. Pinkowska, M. Pinazza, M. (2012). "An integrated model of factors influencing project managers' motivation finding from a Swiss survey. International Journal of Project Management. Vol 30, 60-72.

Sommerfeldt, V. (2010). " An identification of factors influencing police workplace motivation" Restoration of Business Administration Unpublished Doctoral Dissertation, Quesland University of Technology.

Spector, P.E (2006). "Industrial and organizational psychology" Research and practice: New York: Wiley, 274-282.