

Financial control in developing accounting skills from the point of view of decision makers in the Jordanian Ministry of Education

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Abstract

The main objective of the present study is to assess the influence of financial control on the improvement of accounting skills, as seen by decision makers within the Jordanian Ministry of Education. In order to attain the intended objective, the independent variable selected was the quality of financial control, which was assessed based on two dimensions: the efficacy of financial control and its preparedness. The research sought to ascertain the impact of financial control on the acquisition of accounting proficiency. The investigation included the Jordanian Ministry of Education, specifically emphasizing the Ministry's Center, as the main community for gathering data. The ministry's decision-making consists of 262 members, including department directors, specialty directors, and department heads. The study used SMART PLS, in order to get the intended outcomes. The research findings suggest that there is a statistically significant impact on the effectiveness of financial control in the particular aspect of gaining accounting competencies. The findings also demonstrated a statistically significant impact of financial control efficacy on the enhancement of accounting abilities, particularly in terms of preparedness for financial control. The study highlights the need to advocate for the use of modern control procedures that promote improved accounting efficiency and staff engagement. The Jordanian Ministry of Education and Financial Supervision plays a crucial role in assessing the viability of enhancing accounting capacities.

Keywords: financial control, accounting skills, Jordanian Ministry of Education.

Introduction

Accounting plays a crucial role in the progress of a country. It offers valuable information for purposes such as planning, monitoring, and decision-making. Accounting is a prominent information system that focuses on providing financial information to its users. Additionally, it is a fundamental component in the economic process. The outputs of accounting systems play a significant role in investment choices since they provide open and unambiguous information about the financial state of projects. Achieving this needs a seamless integration between the accounting, auditing, and supervision professions. Control, in essence, is to ensure that public monies are used in a way that aligns with the goals of the administrative body. It is also focused on attaining the predetermined accounting goals in ministries and government entities, which include individuals' compliance with accounting protocols, safeguarding existing resources, and adhering to relevant laws for the purpose of gathering public revenues and managing expenses (Bawazir and Dayan, 2023).

Accounting skills refer to an individual's capability to carry out accounting tasks, document them in daily records, and communicate them to relevant parties for the purpose of preparing audit reports and assessing the financial status of an organization during a specific timeframe. It is essential that these tasks be executed accurately, efficiently, and within the designated timeframe and budget (Kokina, & Blanchette, 2019). Accounting skills can be referred to an individual's ability to carry out tasks and operations using a specific set of accounting steps and procedures. These skills involve communicating the results to relevant parties in order to prepare an appropriate

budget and accurately assess the financial position of the Ministry of Education. The aim is to achieve a high level of efficiency in terms of time, effort, and cost.

Numerous prior studies have examined the topic of financial control from various perspectives, recognizing its crucial role as a fundamental element of internal control. Several scholars have also explored the topic of cultivating accounting abilities as a very significant aspect of accounting science (Dhar, Sarkar, & Ayittey, (2022). Moll, & Yigitbasioglu, (2019). Miller, & O'leary, (2019). Upon examining the existing theoretical literature on both notions, the researcher discovered a dearth of studies that investigated both concepts together. Hence, this study stands out from others by establishing a connection between the two subjects, specifically by examining the influence of financial control on the development of accounting abilities as seen by decision makers in the Jordanian Ministry of Education.

This research is crucial for government departments in ministries as it offers solutions to enhance the efficiency of financial control by developing accounting skills. The Ministry of Education can greatly benefit from this research in formulating plans to improve accounting skills and in training and developing individuals responsible for control functions. These efforts will ultimately enhance the overall effectiveness of the ministry. The research findings might be advantageous not only to regulatory authorities responsible for financial control in Jordan, but also to researchers and individuals interested in the current areas of study. The results provide scientific insights into financial control and its influence on the development of accounting abilities.

The Ministry of Education in the Hashemite Kingdom of Jordan, along with other ministries, aims to enhance the accounting ability of its employees. To accomplish this, they utilize various tools, methods, and resources, with a particular focus on implementing financial control tasks and activities. Financial management is crucial because it plays a significant role in recognizing and addressing imbalances and deviations. It helps identify the underlying reasons and implement suitable measures to prevent their recurrence in the future. The scope of the present research is confined to examining the efficacy of financial control in enhancing accounting ability as seen by decision makers in the Jordanian Ministry of Education. The study aims to address the following question:

What is the impact of financial control, specifically in terms of its effectiveness and readiness, on the development of accounting abilities as seen by decision makers in the Jordanian Ministry of Education?

1- Literature review and previous studies:

a. Financial control:

Financial control activities started with the establishment of organizations and states, as well as their ownership of public money and administration of it on behalf of the people. The notion evolved subsequently with the creation of different legislative and administrative agencies, as well as the exposure of enterprises and markets to many disasters and crises. The notion of financial control, as well as its technologies and techniques for preserving financial resources, has advanced and apply it to issue solving and crisis resolution. Financial accounting is a set of generally accepted accounting principles that govern the methods of recording, classifying, and analyzing financial operations of

institutions in order to calculate profits and losses and determine the institution's financial position (Alabdullah, 2023.).

The rising complexity in the exploitation of financial resources, as well as the state's objectives for growth and social prosperity, leads to increased complexity in the administrative size and volume of its actions, and creates obstacles in monitoring the financial control process. The multitude of duties and administrative responsibilities adds to the complexity. Given the significance of financial control in reinforcing the state system and guaranteeing its constitutional legitimacy, monitoring and implementing effective financial control is becoming more challenging. Striking for this objective is critical for every modern country seeking to enhance its sociological, economic, and financial prospects. The public budget is universally regarded as the fundamental document for examining public finances in every country worldwide. This is because the report covers all of the state's declared goals in a thorough manner, and it includes both the money spent and the money earned by the state. The budget numbers demonstrate the increasing significance of governmental engagement in community organizing, along with a matching growth in its relevance. This is seen as a mechanism to achieve accountability and transparency in the nation's financial and economic policies. Due to the growing significance of the budget's role in development, it is essential to thoroughly examine its execution in order to assess the outcomes of the programs and activities included, as well as the social advantages they have attained. Monitoring budget implementation is an essential strategy to provide adequate supervision and transparency in the financial and economic activities of the country (Tamaela,& Pattiasina, (2020). The

implementation procedure complies with the prevailing legal and financial restrictions, as well as the overall governmental strategy. The main goals outlined in the public budget are accomplished with notable efficiency and cost-effectiveness, resulting in favorable impacts on the national economy and social stability.

Several organizations have established financial supervision to streamline and enhance its clarity. Financial control refers to a series of procedures conducted by relevant agencies for protecting the funds of the state and its institutions (Ado, Rashid, Mustapha, & Ademola, 2020). These procedures ensure that the funds are spent accurately and efficiently, in line with the decisions of senior administrations. Additionally, financial control involves examining business results to identify any violations or deviations, investigating the causes of these issues, and proposing corrective measures to prevent their occurrence in the future (Alzeban, 2020). Financial accountability is a process carried out by specialized authorities with the authority to review a state's expenditures and financial resources. These authorities analyze the state's finances from an economic and effective standpoint, ensuring that it is done at appropriate times and reasonable costs (Hazaea, Tabash, Khatib, Zhu, & Al-Kuhali, A. A. (2020).

The First Arab Conference on Financial Auditing established a definition for financial auditing as a comprehensive scientific approach that involves the integration of legal, economic, accounting, and administrative concepts. The primary goal of financial auditing is to safeguard public funds, enhance efficiency in resource utilization, and achieve desired outcomes effectively (Knechel, Thomas, & Driskill, 2020). Ashraf, Michas,

& Russomanno, (2020) defines it as a methodology for an integrated system encompassing techniques and protocols for gathering accounting data on the activities conducted by economic entities. It focuses on quantifying and substantiating economic actions within the system, and aims to convert them into valuable information that aids individuals in making informed economic choices. To ensure the effectiveness of financial control, it is necessary to depend on a set of principles that ensure this outcome. (Pizzi, Venturelli, Variale, & Macario, (2021) argue that effective regulatory systems are ones that can be implemented with little costs and do not need substantial financial resources or features outside government institutions. An effective control system encompasses the objective aspect rather than the personal aspect when executing tasks. It should also be user-friendly and capable of offering a forward-looking perspective and seamless integration with planning systems and other systems that aid organizations in problem-solving. Effective financial management also yields very precise and realistic information in anticipation of prospective alterations, without required significant modifications.

According to Al-ahdal,& Hashim, (2022), financial control primarily concerns the assessment of financial tasks, performance, and behavioral aspects. This includes adhering to the legislative body's preferences, efficiently utilizing state funds, refraining from unlawful expenditures, complying with laws in financial transactions, and preventing corruption, negligence, and misconduct. The primary goal of financial control is to safeguard public funds. Additionally, it encompasses several sub-objectives, including ensuring that resources are allocated in compliance with relevant regulations, overseeing the expenditure

process in accordance with established protocols, monitoring the execution of established plans, and verifying the integrity and appropriateness of applicable legislation and laws (Johnsen, (2019).

The theoretical literature on accounting management has discussed various methods of financial control, such as laws and regulations. Financial control cannot exist without explicit instructions to govern it, as well as a process of monitoring, implementing, and rectifying any errors that may arise. Furthermore, establishing planned standards and benchmarks serves as a transparent basis for evaluating performance. Lastly, a comprehensive review is conducted to ensure effectiveness and efficiency inspection is a prescribed practice outlined in the texts, including the monitoring and verification of actions performed by the responsible authorities or persons in charge of control.

b. Accounting skills:

Accounting skills are concerned with providing the ability to perform accounting operations, including registration, posting, and preparing final accounts, in a manner consistent with a high degree of proficiency while saving time, effort, and cost. According to Schmitz, & Leoni,(2019), accounting skills are the ability to follow a set of steps and procedures for recording financial transactions and transferring them to the different final accounts. This is done so that institutions can be financially stable. This is done by understanding and applying what people learn in a mental and physical way, while committing to the time and effort needed for work and tasks that need to be done. According to Xolmirzaev, Juraev, & Axmadjonova, (2021), accounting skills encompass various abilities, with the most notable ones being critical thinking, problem-solving, effective

communication, information gathering, ethical conduct, and a focus on long-term sustainability. Lifelong learning encompasses the aptitude to effectively navigate challenging situations and topics, as well as the proficiency in acquiring technical knowledge pertaining to accounting, including its subfields such as auditing and taxation, and the methodologies and systems associated with accounting information. Knudsen, (2020) said that accounting skills include the training imparted to accountants in evaluative tasks, proficiency in technical information systems, and the capacity to carry out practical research in the field of accounting.

Oyewo, Tauringana, Omikunle, & Owoyele, (2022) asserted that accountants in modern business need to possess a range of skills to effectively carry out their accounting work. These skills include cognitive abilities, which encompass various sub-skills such as the ability to utilize professional knowledge and apply it in tasks such as implementing accounting theories, conducting accounting measurements, composing professional reports, and preparing budgets. The individual possesses a range of valuable skills, including the ability to analyze accounting data and information, classify them for various purposes, design accounting systems, create decision models, assess risks, and prepare reports in ambiguous situations. Additionally, they demonstrate evaluative skills, such as evaluating outputs and employing higher-order thinking skills like critical thinking and problem-solving. Behavioral skills include human attributes such as effective communication, sound leadership, interpersonal engagement, and constructive interpersonal relations. Key social skills include effective communication, flexibility, collaborative effort, and the capacity to ask pertinent questions. Proficiency in

construction and strategic organizational planning. Ultimately, the ability to assume accountability is shown in adhering to the ethical principles of the occupation.

c. Financial control and accounting skills

Proponents of internal control regulation argue that reducing managerial discretion improves the quality of financial reporting. While this is likely true for companies with material internal control weaknesses, reducing managerial discretion may not improve financial reporting, on average, for all regulated companies, and could reduce the informativeness of financial reporting. For example, Alzeban, (2019) show that managers with discretion to report conservatively can signal their own information about the likelihood of a good outlook. It is necessary to solve this problem to strengthen the ability to isolate changes in financial reporting due to the organization of internal control.

Bawazir, etm al. (2023) highlights the significance of enhancing the efficacy and efficiency of financial control in municipalities through prudent financial decision-making and improving the productivity of employees in the financial and accounting divisions. This is because financial control in municipalities aids in reducing operational expenses. The researcher emphasized the need of using expert personnel. The Financial Control Unit has full authority for supervision, including the need to establish a dedicated unit for Financial Control in every city, despite of their categories. Imran, Saleh, and Muhammad (2022) highlighted the efficacy of blended learning via Web 2.0 technologies in enhancing the academic performance and success of secondary students specializing in Financial Accounting. This approach specifically focused on

developing their abilities in utilizing accounting applications, the research used a note card to assess proficiency in utilizing accounting applications, namely the Alamen software. Subsequently, the educational program was implemented with the selected participants. The study discovered the efficacy of using Web 2.0 technologies into blended learning to enhance the proficiency of secondary commercial education students in utilizing accounting systems. The research conducted by Sawafta, Asasa, and Zidan (2021) also discovered a significant influence of internal control, including all its facets, on the integrity of financial statements.

Belkleel and Bissar (2019) highlighted the significance of previous financial controls implemented on municipalities in justifying municipal budget expenditures. The researchers emphasized the crucial connection between the supervision of the financial controller, the oversight of the public accountant, and the oversight of the Procurement Committee in rationalizing municipal budget expenditures. This underscores the importance of advanced financial oversight in maintaining municipal financial stability and promoting expenditure rationalization. Al-Mutairi (2020) highlighted the significant correlation between the implementation procedures, methods, and objectives of financial oversight by the Kuwaiti Audit Bureau, and the activation of governance standards in government agencies. The research also discovered a significant correlation between the effectiveness of employee performance supervision, work independence, impartiality, professionalism, the selection and training of oversight personnel, and the implementation of governance norms. The study conducted by Ababneh and Al-Rawabdeh (2017) examined the influence of financial oversight carried out

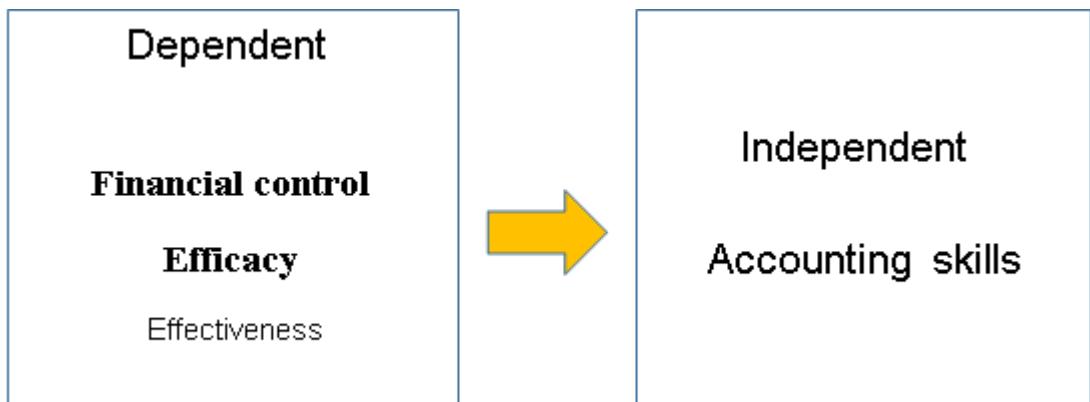
by the Audit Bureau on financial management in the lower public sector. The study confirmed that the Audit Bureau auditors have a positive impact and play a significant role in financial oversight. In his study,

Thus, the research hypothesis might be stated as: **There is no statistically significant impact of the effectiveness of financial control (efficiency, readiness) on the development of accounting skills from the point of view of decision makers in the Jordanian Ministry of Education.**

2- Study model:

The study model represents the understanding of the study issue, as outlined below:

Figure (1)
research model



3- Research methods:

The study utilized a descriptive analytical approach to answer its research question and test its hypotheses. This approach involved utilizing theoretical concepts and definitions, as well as analyzing data collected through a questionnaire and statistical analysis tool (SMART PLS). The aim was to draw realistic conclusions that would enable stakeholders to improve the current situation by assessing the impact of financial control on

the development of accounting skills from the perspective of decision makers in the Jordanian Ministry of Education (Ministry Center). The study population consisted of educational decision makers from the Jordanian Ministry of Education, specifically department directors, specialist directors, and department heads. The total number of participants was 262 employees, as reported by the Ministry of Education's latest statistics for the year 2021/2022.

The research tool was electronically disseminated to decision makers in the Ministry of Education, since it was created using Google Drive. A total of (254) questionnaires were collected, representing a proportion (96.9%) of the intended population. Table (1) displays research sample's demographic characteristics.

4- Descriptive analysis:

The research sample's demographic characteristics. Table (1) presents the characteristics of the participants included in the research sample.

Table 1
Characteristics of the study sample.

	Categories	frequency	Ratio
Gender	Male	156	61.4
	Female	98	38.6
Age	Fourty years and less	150	59.1
	more than Fourty years	104	40.9
Education	Bachelor's degree or less	78	30.7
	High deploma	100	39.4
	Masters degree or more	76	29.9

experience	Less than 5 years	52	20.5
	5-10	86	33.9
	11-15	66	26.0
	More than 15	50	19.7
Position name	Manager	20	7.9
	Specialized manager	42	16.5
	Head of department	192	75.6
	total	254	100.0

As we can see in Table (1) there is a difference in the personal data among the respondents. With regard to gender, male respondents reached the largest percentage with a value of (61.4%), females reached (38.6%).

The age group of the respondents was divided into two categories, starting from Forty years and less and up to more than Forty years. The age group (Fourty years and less) achieved the highest percentage among the respondents (59.1%), On the other hand, the age group (45 years or more) was considered the least among the respondents at a percentage of (40.9%).

Moreover, the educational level was divided into three levels, which included (Bachelor's degree or less, Higher Diploma, and Master's degree or more). The results showed that all members of the sample were holders of academic degrees at different levels and specializations, and it is inferred that the Ministry of Education relied on holders of university degrees to take over advisory and supervisory positions because of their ability to manage efficiently. The majority of the respondents held a

Higher Diploma, at a rate of (39.4%), while the least belonged to holders of a Master's degree or more, at a rate of (29.9%).

Furthermore, the experience also was divided into four levels, which included (Less than 5 years, 5-10, 11-15 and More than 15). The results showed that the members of the sample there experience 5-10, were the majority of the respondents at an equal rate of (33.9%), while the least there experience More than 15 at a rate of (19.7%).

Finally , the Position name was divided also into three levels, which included (Head of department, Specialized manager, and Manager). The results showed that all members of the sample were holders of positions at different levels ,. The majority of the respondents held a position name is Head of department, at a rate of (75.6%), while the least belonged to holders of position manager, at a rate of (7.9 %).

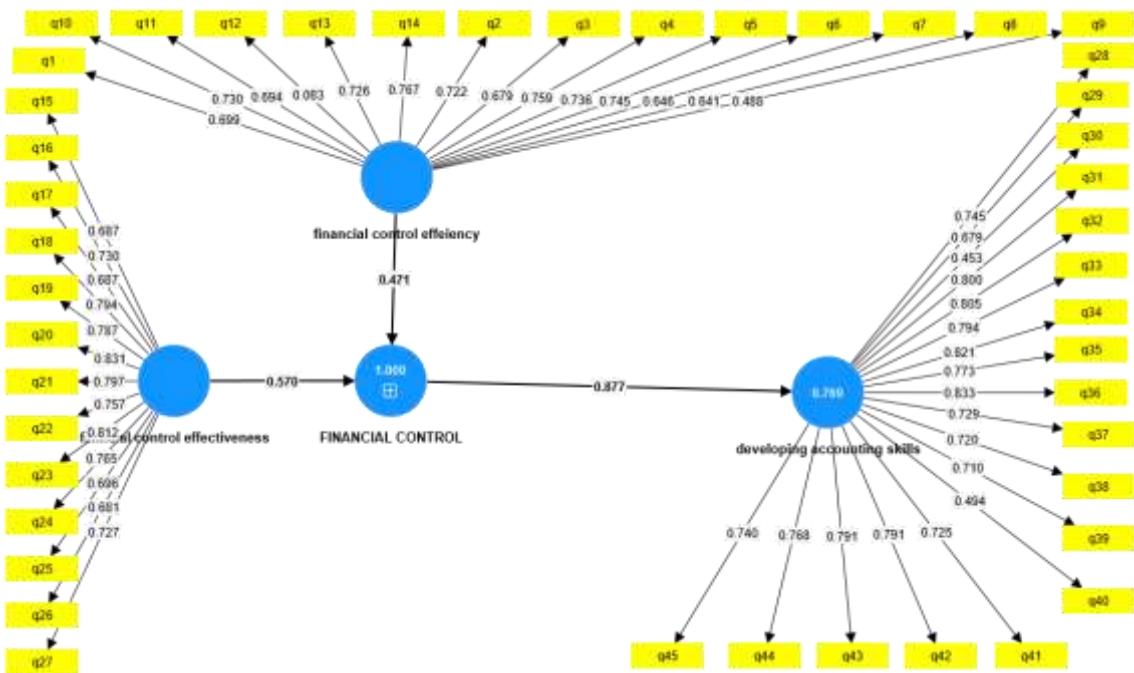
5- Assessment of Measurement model:

The process of evaluating the study statements (external construct) is divided into two parts, where the first part represents a test of (convergent validity) and the second part represents a test of (discriminant validity). To reach the results using the structured equation model (SEM-PLS), the software (Smart PLS 4) was used. The study model proposed is considered a reflective-formative model.

- Proposed model :

figure (2) contains (3) dimensions, (2) dimensions related to the independent variable, financial control, with its sub dimensions (effectiveness and efficiency financial control), the other dimension representing the dependent variable (developing accounting skills), The following figure No. (1) shows the outer loading weights for each of these elements.

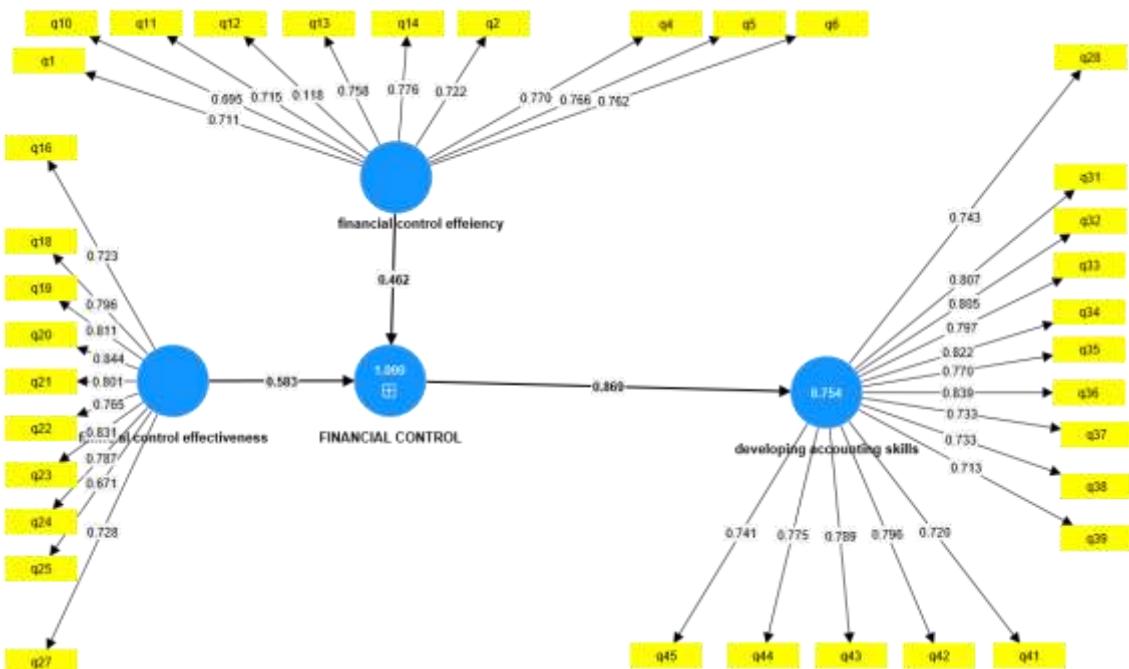
figure (1)
pls algorithm output -outer loading for proposed model



- Modified model

Figure (2) demonstrates that certain items met the necessary criteria, with all the external loading values for these items exceeding 0.70, which is deemed acceptable based on the studies by Falk and Miller (1992) and Richter et al. (2023). However, the following items (Q3, Q7, Q8, Q9, Q15, Q17, Q18, Q26, Q29, Q30, Q40) were excluded as they did not meet the specified condition.

Figure (2)
PLS algorithm output -outer loading for Modified model



6- Construct analysis

- Reliability

Composite reliability (rho): the suggested values of the composite reliability CR should be more than 0.70 as stated by Hair, Hult, Ringle, and Sarsstedt (2021)

Table (2)
Reliability for Modified model

	Cronbach's alpha	Composite reliability (rho)
developing accounting skills	0.952	0.953
financial control efficiency	0.874	0.900
financial control effectiveness	0.927	0.929

The inter-item correlation tests are used to assess the appropriateness of all components for factor analysis. Studies

suggest that a desirable value for internal consistency, as measured by Cronbach Alpha, is more than 70% to assure a higher level of data dependability. The table above presents the appropriate Cronbach Alpha values for all constructions.

- **validity**

Outer loading convergent validity: The outer loadings of the items reflect the degree to which these items are aligned or congruent with each other in terms of the variable or latent structures. Higher factor loadings suggest more consistency across items and a stronger relationship between them, resulting in a more accurate measurement of the underlying concept. Thus, Hair et al. (2021) propose that the outer loading should above the threshold of 0.70.

Table (3)
Outer loading convergent validity for Modified model

Variable	Items	Outer loading
financial control efficiency	q1	0.711
	q2	0.722
	q4	0.770
	q5	0.766
	q6	0.762
	q10	0.695
	q11	0.715
	q12	0.118
	q13	0.758
	q14	0.776
financial control effectiveness	q16	0.723
	q18	0.796
	q19	0.811
	q20	0.844

developing accounting skills	q21	0.801
	q22	0.765
	q23	0.831
	q24	0.787
	q25	0.671
	q27	0.728
	q28	0.743
	q31	0.807
	q32	0.805
	q33	0.797
	q34	0.822
	q35	0.770
	q36	0.839
	q37	0.733
	q38	0.733
	q39	0.713
	q41	0.720
	q42	0.796
	q43	0.789
	q44	0.775
	q45	0.741

- Average variance extracted (AVE) convergent validity:

Average variance extracted (AVE): test is the variance summarized by the The Average variation Extracted (AVE) test quantifies the amount of variation captured by the measurement items in relation to the measurement errors. A minimum AVE value of 0.50 is strongly recommended in order to include the construct in the research and provide a valid justification for its use, (Fernandes, 2012).

Table (4)
Average variance extracted (AVE) validity for Modified model

	Average variance extracted (AVE)
developing accounting skills	0.598
financial control efficiency	0.497
financial control effectiveness	0.604

- Fornell-Larcker criterion discriminant validity:

This validity assesses the clarity of the ideas by examining the correlation between the measurements of the constructs, which may indicate overlap or an issue of multicollinearity (Hair, Hult, Ringle, & Starstedt, 2016). Discriminant validity quantifies the degree to which certain components of a concept are more closely associated with each other than with another construct.

Table (5)
Fornell-Larcker criterion discriminant validity for Modified model

Combinations	financial control efficiency	financial control effectiveness
financial control efficiency	0.705	
financial control effectiveness	0.727	0.777

Both combinations, financial control efficiency and financial control effectiveness, have shown that the requirement of discrimination is satisfied. The constructs exhibit adequate discriminant validity as seen by their diagonal values surpassing their corresponding correlation coefficients with other components. The Fornell-Larcker analysis demonstrates satisfactory discriminant validity, indicating that each dimension in the research effectively assesses distinct components to an

acceptable degree. Measurement model assessment ensured that the tool used and data collected were quality accepted, and the followed step is to assess the Structure model and the internal hypotheses

7- assessment of Structure model: Hypothesis testing

The last step in the measurement procedure of the SEM-Smart-PLS v4.0.9.8 structural model involves evaluating the research hypotheses by computing the route coefficients. In order to do this, the suggested hypothetical model, along with its corresponding connection, was evaluated and analyzed by performing a test using the technique of bootstrapping. Bootstrapping is a statistical technique that involves generating multiple subsamples from an original sample, with replacement. This process allows us to obtain values such as the standard error and the t-value, which are important for assessing the significance of the structural paths in a model. In addition, the PLS-SEM technique utilizes nonparametric bootstrapping tests to assess the accuracy of PLS estimates.

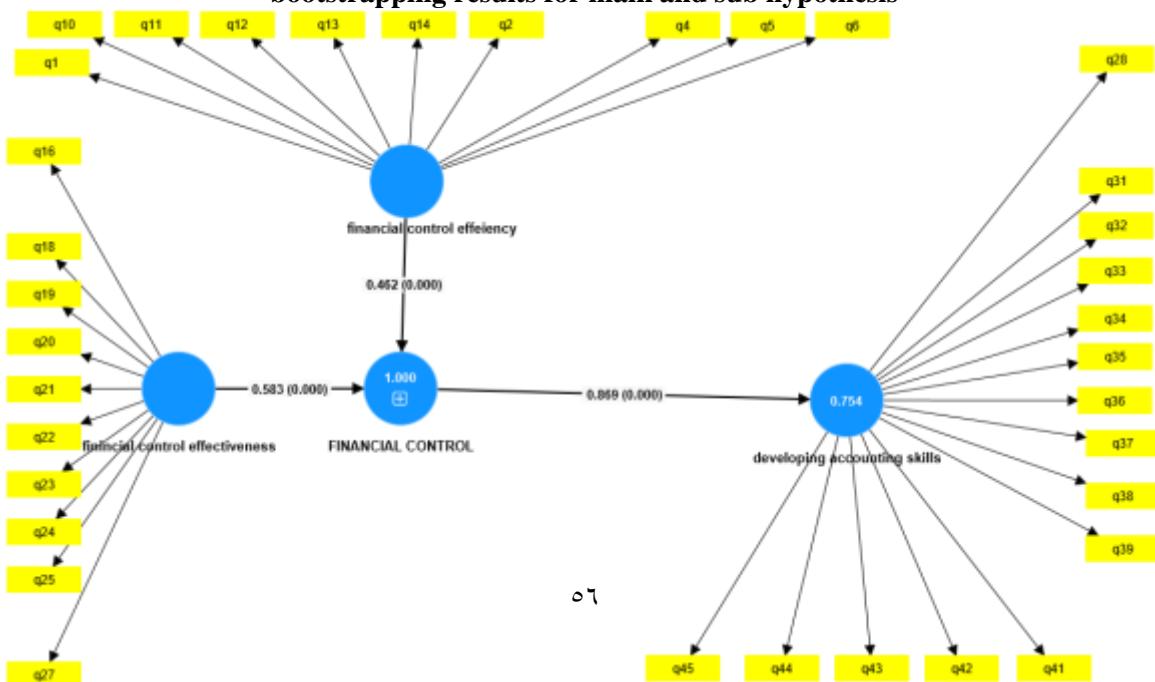
In addition, a procedure of randomly selecting samples with replacement from the original sample has been conducted to provide the standard errors for testing the stated hypotheses of the research (Hair, 2010). Therefore, the method of bootstrapping involves running the sample with the premise that the sample distribution accurately reflects the target population and its distribution in the research. Therefore, the bootstrapping sampling technique used in PLS-SEM allows for an analysis of the predicted coefficients to determine their significance. Typically, when using the bootstrapping approach, it is common to get estimates of the shape and extent of the distribution for a certain statistic (Henseler et al., 2015). The findings obtained by

bootstrapping in PLS-SEM show significant levels of standard errors and t-values. These values provide evidence for either rejecting or accepting the hypothesis for each path coefficient in the structural model, based on the predetermined significance level for the model routes.

Thus, by using bootstrapping evaluation, this study is able to statistically evaluate the offered research hypotheses. Moreover, the crucial determinant for determining the significance of the claimed link is the t-value. The standard critical value used in this investigation was 1.96, with a significance level of 0.05. The rationale for choosing this significance level was based on the scope and goals of the investigation. In addition, this study contained not only t-values but also p-values, which the researcher used to assess the probability of rejecting or accepting the null hypothesis (Hair, 2016). A low p-value shows strong statistical significance of the pathways. The route coefficients for testing the research hypotheses (direct hypotheses) are shown in figure 3.

Figure (3)

bootstrapping results for main and sub hypothesis



The primary hypothesis revealed a correlation coefficient of 0.868 between the independent factors and the dependent variable. The coefficient of determination, represented by R square, has been computed to be 0.754, as seen in figure 4. This number demonstrates that the inclusion of an independent variable in the model will result in an increase in the R2 value, regardless of whether the independent variable has a major influence on the model. Therefore, the independent variable of financial control, which encompasses financial control efficiency and financial control effectiveness, explains 75.4% of the observed differences in the dependent variable, specifically the development of accounting skills. The remaining portion of the changes is attributed to other factors.

Table (6)
bootstrapping results for main and sub hypothesis

HO	Relations	(β)	(M)	(STDEV)	T	R2	P	Status
HO1	FINANCIAL CONTROL -> developing accounting skills	0.869	0.870	0.017	50.620		0.000	Accepted
HO1.1	financial control efficiency -> developing accounting skills	0.401	0.402	0.013	29.845	0.754	0.000	Accepted
HO1.2	financial control effectiveness -> developing accounting skills	0.507	0.507	0.013	38.029		0.000	Accepted

8- hypothesis results:

H01: there is a positive effect of Financial Control on developing accounting skills at significant level ($\alpha \leq 0.05$).

The calculated level of significance for the main hypothesis is $p = 0.000$, which is below the preset significance threshold of $\alpha = 0.05$. Hence, the regression model is suitable for evaluating the causal relationship between the independent variable of financial control and the dependent variable of gaining accounting abilities. Table 7 further displays the regression coefficient, which aims to assess the overall explanatory power of the model using the (β) statistic. The β test results indicate a significant level of anticipated change, with an estimated value of 0.869.

The predicted level of significance for the sub hypotheses sequence is $p = 0.000$, which is below the preset significance limit of $\alpha = 0.05$. Hence, the regression model is suitable for evaluating the causal relationship between the independent sub-variable hardware and the dependent variable (quality of accounting information). Table 3 displays the regression coefficient. The β test results indicate a significant level of change, with estimated values of 0.302.

H01.1: there is a positive effect of financial control efficiency on developing accounting skills at significant level ($\alpha \leq 0.05$).

The predicted level of significance for the sub hypotheses is $p = 0.000$, which is lower than the preset significance limit of $\alpha = 0.05$. Hence, the regression model is suitable for evaluating the sub-causal relationship between the independent variables of financial control efficiency, and the dependent variable of improving accounting abilities. Additionally, Table 7 displays the regression coefficient. The β test results indicate a significant level of change, with an estimated value of 0.401.

H01.2: there is a positive effect of financial control effectiveness on developing accounting skills at significant level ($\alpha \leq 0.05$).

The predicted level of significance for the sub hypotheses is $p= 0.000$, which is lower than the preset significance limit of $\alpha = 0.05$. Hence, the regression model is suitable for evaluating the sub-causal relationship between the independent variables of financial control effectiveness, Additionally, Table 7 displays the regression coefficient. The β test results indicate a significant level of change, with an estimated value of 0.507.

9- Discussions:

The Ministry of Education in Jordan experienced an expansion in its role and an increase in the significance of its functions across all educational, economic, and social domains. Consequently, there was a double rise in its expenditures, necessitating the allocation of substantial funds to effectively organize its activities and fulfill its obligations. Given the need of safeguarding public funds, it is crucial for the Ministry to prioritize its internal audit tasks particularly focused on financial control. The findings indicate that the participants in the research perceive a lack of coherence between the effectiveness of financial control and the yearly financial reports. This is due to inadequacies in addressing its function in various situations, such as the lack of attention to monitoring the accurate advancement of financial transactions. The findings further indicated the existence of a distinct department within the ministry that has the responsibility for these affairs. This highlights and underscores the need to reevaluate the methods used in implementing control over finances.

The study participants possess academic credentials that enable them to perform their duties with efficiency and effectiveness. This has led to their exceptional preparedness in financial oversight, resulting in positive outcomes and a strong commitment to the recommendations of the financial oversight committees within the ministry. Furthermore, they play a significant role in implementing controls in order to achieve the desired impact. Meanwhile the function of financial control has significantly expanded across many sectors, with particular emphasis on the education sector, which is managed and controlled by the Ministry of Education in Jordan. The primary objective of exercising financial control is to safeguard public funds and allocate them in a manner that maximizes service delivery while avoiding unnecessary or excessive expenditures. The responsibility of financial monitoring extends beyond The Ministry of Education's scope has expanded beyond merely auditing records and books to uncovering any tampering or distortion in accounting entries. Additionally, it aims to assess the rationalization of expenditures and identify methods to economize and save without compromising the quality of services provided by the Ministry. The findings of the present research align with those of many other investigations, including Al-Mutairi's (2020) and Ali's (2023).

10- Recommendations and managerial implications:

The study findings suggest that managers in the Ministry of Education should strictly comply with financial control requirements and promote the use of contemporary control techniques that facilitate the enhancement of accounting proficiency. Furthermore, the participation of employees from the Jordanian Ministry of Education and Financial Control

Center is crucial in decision-making processes regarding the potential enhancement of accounting proficiency. Additionally, it is essential to equip financial control units with skilled personnel specializing in auditing. The researcher recommends carrying out more studies to validate the efficacy of the financial control systems in the Ministry of Education. This will enable the proposal of suitable solutions to address the challenges associated with implementing contemporary control techniques in the ministry. Additional study might be undertaken to explore the issues of financial control and its influence on enhancing accounting abilities in areas outside education. Among those employed in several fields, including the healthcare and schooling sectors.

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>> وصل هذا البحث إلى المجلة بتاريخ ٢٠٢٤/١٢/٢٠، وصدرت الموافقة على نشره بتاريخ ٢٠٢٤/٥/٧ <<