



Identification of Effective Factors on Accountants Motivation and Prioritization of Them By Using Fuzzy TOPSIS

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ABSTRACT

Original Article:

In the global market, modern organizations are faced with high levels of competition. In the wake of increasing competition in the global market, the survival of many companies that depend on human resources. Performance like abilities, knowledge, skills and other abilities plays an important role in the success of the organization. Hence the human resources management system in any organization due to the continuous changes in the environment cannot be a static phenomenon. Subject of motivation of human resources issues that require special attention in the management of organizations. The aim of this study was to identify and rank the factors affecting the motivation of accountants with the first technique (FTOPSIS). in this study was used Herzberg's two-factor theory. The number of factors identified in this study is its 29 that 15 of health agents and 14 were other factors of motivating factors. The results showed that the most important health factors affecting the motivation of accountants was respected and appreciated by management and supervision, the system of payment of salary and fringe benefits and job security. Finally 3 of factors "respect and appreciation from the management and supervision", "pay the salary and fringe benefits" and "compatibility with educational background and skills working jobs" are the highest priority at the motivation of accountants.

Received 25.10. 2015

Accepted 15.11. 2015

Published 20 Dec. 2015

Keywords:

human resource
management, motivation of
accountants, fuzzy theory,
TOPSIS

1. Introduction

Motivation was the basic concepts and issues in human capital management and many writings about the motivation of the scientists mentioned that they both theoretical as well as experimental, motivational techniques used by managers to improve performance, has been discussed. Motivation from the perspective of management science today is the most important field of work in organizations and, ultimately, productivity. Theorists know effective management of human resources as the key to organizational and they are very fast-moving organizations toward technology role of human as a vital and strategic organization is more and more considered. Thus, satisfaction and motivation and they are more interested in the job tenure and therefore it is important to meet the organization's objectives. One of the most important management tasks in organizations, identify talented potential employees and providing opportunities for promoting productivity growth and prosperity of those who provide. . Studies show an increase in labor productivity linked incentive. The performance is a function of ability and motivation. . Today, not without considering productivity, and without the knowledge of the factors affecting the increase, towards sustainable development. Since man has a key role in development and development

is done by human, psychological and spiritual needs of the people is very important. So one of the important duties of the manager is motivation of people, people with multiple needs to achieve organizational goals. In a general classification of motives into three groups (physical, social and psychological) is placed. As part of the humanitarian needs in the workplace, such as workplace facilities (the perfect place to work, air, light, etc.) refers to the physical incentives. The category of the needs of people relate to the behavior of others, especially the management and eliminates many social needs say social motivations and those that satisfy spiritual needs of people with it, is the psychological motivations.

The nature of the accounting profession is such that a set of tasks to be done routinely and regularly. . Due to the nature of the accounting profession is that by repeating a series of tasks, aspects of mental and specific motivational aspects are of great importance. Given the importance of motivational and psychological factors among accountants, the aim of this research is to identify and prioritize the factors that affect motivation accountants, with knowledge and manage it accountants have been in a good condition mentally and motivation.

background research