THE EFFECT OF TRAINING AND WORK STRESS ON THE PERFORMANCE OF A UNIVERSITY PROFESSOR IN PRIVATE COLLEGES IN BAGHDAD

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ABSTRACT

The study examined three important and vital variables facing employees in all sectors of work, especially the university sector, and these variables are (work stress, training, performance), and the private colleges were chosen as the study community, and a sample of college teachers, numbering (187) teachers, was chosen from (Seven private colleges), the exploratory descriptive approach was used, and the main study tool was the questionnaire and personal interview, the study results showed that work stress affect the performance of teachers in private colleges and reflect negatively on their performance, and that training teachers to face work stress will positively affect Their performance reduces weariness Work, show that teachers in colleges face considerable work stress, and the study found important reasons for these stress.

Key words: work stress, training, performance, private colleges.

INTRODUCTION:

Some studies indicated the difficulty of having a work or profession free from stress, but the severity of these work stress varies from one profession to another and from one person to another, due to the different sources of these work stress in different organizations and professions, and the different response rate to work stress from one person to another, due to the difference in individual differences Among them and their reactions to stressful situations

Therefore, the topic of work stress or what is called (work stress) has received increased attention by researchers in many fields, after it was found that work stress represents a large cost to the individual, the organization and society in terms of health, economic and organizational aspects, and next to these pathological effects, it has negative repercussions On the behavior of individuals and the level of their work performance represented in a decrease in the feeling of belonging to the work, a high rate of absence, work dropout, and an increase in the percentage of errors, hence the idea of this research came to study work stress and its impact on performance.

METHODOLOGY

Research Problem

This study seeks to identify the causes of work stress in the university environment, its implications and strategies for dealing with it. The sources that caused the work stress in various studies have varied according to their orientation at work or the profession to which they belong. Therefore, interest has increased in the recent times to study some factors affecting the efficiency and performance of university professors in private colleges, due to the awareness of specialists in the field of auditing, with the consequences of these Factors are negative consequences for the
individual and the student, which hinder both parties from achieving their desired goals; the most important of these factors that affect performance are work stress.

These stress may in some cases result in errors in appreciation, and therefore in professional judgment, and perhaps these abuses - and here the danger lies - are unknown or perceived by the individual despite what he may have of professional knowledge and experience, as most of the research results in this field it clearly indicates that even qualified, trained and experienced personnel may fall under one degree or another under the influence of these stress.

There is no doubt that the low quality of performance or high rates of leaving the profession or searching for another work as a result of work stress may indicate a cracking of the relationship between the university professor on one side, and between the student and the university professor on the other hand, and between the student and the college on the other hand, which may cause The college bears a large amount of costs that include lost opportunity costs and the costs of re-selecting and training individuals, in addition to the costs arising from the low morale of the rest of the work, and those costs rise when the audit office (facility) loses individuals at a high level of efficiency; which must be called Interest The college circuit to study this problem and to find appropriate solutions. The role of the training process comes in dealing with and limiting work stress, so the college works to prepare specialized training programs for teachers to withstand work stress and control work stress, so that it does not reflect on the performance of the teacher, which causes psychological burning and leaving work. Here the research problem is represented. Formulate it with the following questions:

- How does the work stress facing the university professor relate to his performance in the college?
- Do the training programs reduce the work stress facing the university professor?
- Does the training enhance the performance of the university professor?

**Research Objectives**

This research aims at a number of topics that are mentioned briefly, as follows:

- Learn about the stress of work and their sources and effects by reviewing the theoretical literature that dealt with this important phenomenon.
- Measuring the extent of exposure of a university professor in private universities to work stress
- Learn about the impact of work stress on the performance of a university professor
• Exposing the effect of the professor’s training programs and their ability to reduce work stress.

Research Importance:

One of the topics that has gained a lot of importance for scholars and researchers is the subject of work stress. Therefore, the importance of work stress may lie as follows:

• This research draws attention to the seriousness of the issue of work stress and the necessity of the heads and subordinates in different universities identifying the causes of work stress that the university professor suffers from, and employing training programs to overcome those problems that may hinder many times in front of the implementation of the educational and educational process.
• The research attempts to direct the attention of decision makers to deal seriously with work stress in order to alleviate them and avoid their negative effects as much as possible in order to achieve the goal of raising the efficiency of the performance of the university professor.

Hypotheses:

A number of hypotheses were put in place to arrive at the real facts of the variables studied in the Iraqi environment, specifically the environment of private colleges, and these hypotheses will be proven or denied in the practical aspect of the current study, and they are as follows:

• The first hypothesis: Work stress is related morally to the performance of the university professor
• The second hypothesis: The training is significantly related to the performance of the university professor
• The third hypothesis: Training is related morally to work stress
• The fourth hypothesis: Work stress affects significantly the performance of the university professor
• The fifth hypothesis: The training significantly affects the performance of the university professor

The Hypothetical Model of Research

Achieving the aims of the study requires building a plan that depends on installing its basic variables on work stress, training and performance, and includes the hypothetical study plan illustrated in Figure 1.
Research Methodology and Sample Used

The study adopted the descriptive survey method, focusing on polling, as it depends on diagnosing the situation and analyzing it, leading to drawing conclusions and monitoring basic indicators. Description was used to collect data and information necessary for the study requirements.

The questionnaire was used to obtain the most important data, and the main tool was to collect data and information, and the questionnaire was prepared through a field survey of books and research, collecting available measures that have a direct and indirect relationship with the subject of the study, and choosing the appropriate measures to measure the research variables, as well as making adjustments to Paragraphs of the selected measures and their adaptation according to the current study directions, in order to ensure clarity and objectivity. The Likert five-way scale is used, and includes the main variables.

The research community has reached 45 private colleges in Baghdad, and seven private colleges have been chosen, namely (Al-Rafidian College, Al-Rashid College, Isra College, Al-Mamoun, Baghdad College, Al-Salam College, Dijla College), and these colleges are the largest private colleges, and a number of The teaching staff in 187 different departments is university professor.

THEORETICAL REVIEW

Training

The views of all writers, researchers and senior management of private industrial
business organizations agree on the work of the training activity of great importance to the organization, and we also see that many business organizations allocate large funds in their budgets for spending on the training activity.

This interest in training activity (Al-Haiti, 225: 2005), (Hashem, 53: 1990) is evidenced by the funds invested in training, as the average spending (10%) of the total budgets of some organizations, while we find some organizations specializing (25%) of the total wages paid to workers for the purpose of developing their skills and updating their methods of performing work, and the organizations behind it aim to achieve their superiority over other organizations.

**Training: Importance**

The importance of training for the old, modern, and organized worker is demonstrated in the following aspects:

1. Providing the interior with the required efficiency.
2. The training is reflected in positive results for the old working individual, as it is through training that he can keep pace with development in the field of work and learn new skills and knowledge.
3. Improving and developing behaviors commensurate with the nature of the work performed by the working individual and the relationships required by these actions.
4. Training increases employee commitment and loyalty to the organization and enhances their awareness that the organization is a good and suitable place to work.
5. Develops and develops the drive towards performance and creates opportunities for growth and development among workers.
6. Helping workers reduce stress caused by a lack of knowledge or skill, or both.

The importance of training for the organization is as follows:

1. Removing or remedying the weak performance points, whether the expected current or future performance, by addressing the weak performance points, the performance can improve, which reflects positive results on the overall productivity level of the organization and contributes to its development.
2. Employees acquire the new skills and knowledge necessary to perform their Works that helps in implementing the skills assigned to them efficiently and reduce wasted time and material resources used in production, as this is reflected in increasing productivity and
improving organizational performance.

3. The training leads to clarification of the general policies of the organization and rationalization of administrative decisions in addition to creating positive trends among workers towards work and the organization, and this increases the performance of workers by knowing what the organization wants them from.

4. The training contributes to building an effective base of communication and internal consultations, thereby leading to developing methods of interaction between individuals and between them and the administration, which reflects positively on improving the overall performance of the organization.

The importance of training appears to society in the fact that competent leaders do not suddenly or suddenly appear, that is, administrative leaders cannot be available through automatic growth, but rather as a result of the role and significant contribution to planned training and the organization's efforts towards developing administrative leaders. (Shawish, 210-214: 1996).

**Training Goals**

Behind the training process are a set of goals, including the following:

1. Increasing the skills of the trainees and raising their abilities to think and brainstorm.
2. Developing the capabilities of the second row of employees and qualifying them to occupy advanced positions in the organization.
3. Conducting movement among the classes of workers in the organization through training and changing the structure of its workforce.
4. Providing the trainees with modern and advanced knowledge related to the training programs.
5. Linking theoretical knowledge with the practical knowledge provided by the training programs.
6. Encouraging workers to deal with the trends of renewal and change in the various aspects of the production process in the organization.
7. The training aims to link the results or outputs of the training programs and the strategic goals of the organization. Focusing on the quality and quality of the training programs compared to their cost must be consistent with the organization’s strategy and lead to achieving the competitive advantages represented by meeting the customers.
Training methods and responsibility:

Training methods vary and vary, but they all strive to achieve the goals of the training activity and provide workers with new skills and knowledge to facilitate the performance of the tasks and duties assigned to them. We will learn about the training methods through table (1) below:

<table>
<thead>
<tr>
<th>Training outside The organization</th>
<th>Training within The organization</th>
</tr>
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<tbody>
<tr>
<td>1- Lectures</td>
<td>1- The trial period</td>
</tr>
<tr>
<td>2- Discussion and dialogue</td>
<td>2- Work rotation and transfer of experience</td>
</tr>
<tr>
<td>3- Conferences</td>
<td>3- The trainee's participation in activities and committees</td>
</tr>
<tr>
<td>4- Case study</td>
<td>4- Training based on technology</td>
</tr>
<tr>
<td>5- Simulation</td>
<td>5- Training halls</td>
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<tr>
<td>6- Movies and tapes</td>
<td>6- Asking questions</td>
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<tr>
<td>7- Role plays</td>
<td>7- Bulletins and circulars</td>
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<td>8- Administrative matches</td>
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<td>9- Education by doing</td>
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<tr>
<td>10 - Field visits</td>
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<td>11- Projects</td>
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Steps and Training stages (Dimensions)

The Human Resources Department should undertake some activities that are considered basic dimensions and form the essential pillars of the training process that interact and complement each other to form steps or stages of the training process. Among these pillars or dimensions are the following:

1. Identification of Training needs,
   These needs are two aspects:
   • A strong aspect is the skill and cognitive characteristics or abilities to be acquired by the trainee.
   • One of the shortcomings or weaknesses represented in the characteristics of unwanted characteristics and qualities of the individual to be changed and replaced with characteristics on both sides related to performance, behavior, relationships, thinking style or personality of the working individual.

These needs are two aspects: a strength that consists of skill and cognitive characteristics or capabilities to be acquired by the trainee.

One of the shortcomings or weaknesses represented in the characteristics of unwanted characteristics and qualities of the individual to be changed and replaced with...
Characteristics on both sides related to performance, behavior, relationships, thinking style or personality of the working individual.

In general, the step of identifying training needs focuses on limiting the number and quality of workers who will be covered by the training process, as well as identifying areas to be trained in and providing them with the capabilities and skills necessary to conduct their business efficiently, and therefore this step can be perceived as an essential goal of the training process.

Therefore, the identification of training needs is carried out at three levels (Al-Haiti, 233: 2005).

1. Personal: It consists in identifying what the individual needs of new skills, knowledge and capabilities or developing what is existing.
2. Work: It consists in identifying the performance patterns and behavior that the Work requires in a manner that is compatible with environmental changes.
3. Organization: Its needs are to enhance its competitiveness and to invest its competitive advantages.

The Concept of Work Stress:

The concept of work stress is one of the most obscure concepts, as the book did not reach a specific agreement for it, which led to the multiplication of concepts and definitions about the concept of stress, so some writers refer to the word (Work stress) to the Latin word (Ctringer), which means strongly drawing (Ro Draw Tight) has been used. The word stress in the eighteenth century means coercion, coercion, stronger effort, stress and tension in the individual or members of the body and mental powers, and the term stress is used to refer to two different states, the first is to the environmental conditions that surround the individual and that cause and within that framework, it refers to various external sources of stress and in the second case refer to a response D The internal verb that occurs because of these sources or the unpleasant feeling that gives the name of the stress, and they agreed that the incompatibility between the requirements of life between the resources and the capabilities available to the individual represents stress for him, despite the growing interest in the subject of stress and the spread of this term, but it can be said that there is Three directions for defining this concept (Abu Muaylag, 2007 : 6):

1. It deals with stress as one of the stimuli or stimuli that exist in the environment and affect their effect on the individual.
2. He sees that stress is the individual's response to stimuli, that is, causes of stress.
3. It deals with stress as the interaction that occurs between the alarm clock and the response.
There are many definitions, concepts, and stress due to their association with other types of science. Work stress can be defined: It is a complex pattern of emotional state, sentimental and physiological reactions in response to a set of external stress. Work stress refers to the situation in which the interaction between working conditions and the personality of the administrator affects his psychological and physical condition, which may lead him to change his habitual behavior pattern. It is all that leads to an imbalance in the individual's ability to adapt or maintain his natural balance, and stress is known to be the human reactions to the physical psychological influences. The physical and psychological verbs which suggest that the individual is uncomfortable with the situation (Merzek, 2009: 8).

The stress of work is one of the issues that have accompanied the human being since his presence on the ground. It was found to work and this work was still a source of troubles. This work and its misfortune resulted in some risks and challenges or what is known as stress, so these stress were closely and directly linked to the work and cannot Salvation and salvation from it (Maher, 2000 403 :). So I made the individual live in a state of anxiety, tension and emotion, which affected his duties and Work duties and his relations with the workers of the organization, as well as his health and body, and the work stress generates situations of psychological and physical imbalance and the outcome of these cases appears in many aspects of imbalance in the performance of work, which leads modern organizations to confront Problems of work stress and these stress are usually generated from factors that exist either in the work or the surrounding environment, it is not possible to improve the performance of workers and increase their productivity except by paying the factors of these stress from them and with a minimal mitigation of their severity on them (Al-Dosari, 2005:5).

The stress of work: Every physical and psychological impact that takes forms on the decision-making behavior and impedes its psychological balance and leads to nervous tension or psychological anxiety, which makes it unable to make a good decision or perform rational behavior towards the administrative and executive positions facing the decision-maker in the facility. As for what is related to the concept of psychological stress, it is the burden that falls on the shoulders of the organism and its responses on its part to adapt or correspond to the change it faces. Since change is one of the constant facts in life, it can be said that exposure to stress is part of daily living. (Abu Maileq, 2007: 12).

The researchers disagreed about the definition of stress, some of whom viewed it as stimuli or stimuli, and some of them dealt
with it as responses, and then for dealing with
the term is still difficult because of the lack of
agreement that occurs in stress research, and
studies indicated the difficulty of having a
Work or profession without stress, but these
stress It differs from one profession to another
and from one person to another as a result of
the difference in its source in universities,
organizations, departments and other
professions, and that suffering from work
stress is one of the important aspects in the
modern business environment in particular
where the individual faces permanently
pressing situations that he cannot escape or
overcome, Squeal Work occur in the various
aspects of the work and each side has the
ability to bring psychological stress, such as
stressful work, or work boring, or noise, and
that individuals who are not equal in response
to stress (Shqirat, 2003159 :).

(Al-Kubaisi, 2005: 10) indicated that
abnormal circumstances, events, or situations
to which workers are exposed within or due to
the work environment, negatively affect their
psychological comfort, feelings, feelings, and
emotions, which in turn will reflect on their
mental or physical health, or both together. As
for (Johnson, 2002: 13), he made it clear that
stress is our awareness of an event or
experience as difficult, threatening,
unpleasant, or challenging.

He stated (Al-Kurdi, 25: 2525) that the
process of perception is affected by several
factors, including: the individual’s
expectations for the sensational stimuli that
will be received and their duration on
perception, previous experiences and
information stored in the individual, the
cultural environment in which he lives, the
social role he lives in, the religious values he
believes in It out and the cultural and
educational level.

What is the stress of work?

Work stress is an integral part of our daily
life and may be harmful only when it is severe
or permanent and we all need to learn how to
deal with it because they are severe
conditions, as they face a person and lose his
balance. In order to restore that balance, he
makes attempts to adapt to it and shows some
symptoms during those attempts. These are
unusual circumstances, events, or situations to
which workers are exposed within or due to
the work environment, which negatively
affects their psychological comfort, feelings,
feelings, and emotions, which in turn are
reflected on their mental or physical health, or
both, so it is considered that the extent of
stress depends on several factors (Al-Dosari,
2005:9):

1. The extent of individual awareness of
these stress.
2. An individual's interpretation of these
stress and an estimate of the extent to
which they can be faced according to
their capabilities.
3. The individual's awareness of the extent
to which the possible outcomes of
preference succeed in adapting to the causes of stress. In practice, stress is defined as: a subjective experience that creates a psychological or organic imbalance in the individual and produces several factors in the external or related environment or the individual himself.

Sources of work stress:

There are a number of sources or causes of stress generated from the work as mentioned by a number or a number of thinkers and researchers, and they are as follows (Al-Dosari, 2005:3):

1. Work load:

That work is a set of tasks performed by the working individual, whether it is a manager or employee, and each task consists of a number of activities and requirements that the individual performs and which causes him stress. The dangers of work and its accidents arise from the worker not practicing or accepting his profession, as well as the fear of unemployment and the frequent change of work shifts, as well as the speed of the excess work flow and boring monotonous work that requires simple skill while observing constant attention. The workload is the increase or decrease in the volume of workloads assigned to the individual, and consequently, the workload increase is divided into two types:

- **Quantitative Burden:** It occurs when many tasks are assigned to the individual and must be accomplished at an insufficient time.
- **Qualitative burden (qualitative):** It occurs when the individual feels that the skills required to accomplish a certain work performance level are greater than his ability, that is, the individual lacks the ability to perform the work.
- **Accumulation of physical fatigue on the individual,** which makes him unable to carry out workloads, which leaves him always under the weight of feeling that he did not take enough of the necessary rest.

2. Role conflict:

The role is defined as the position occupied by the individual as determined by the expectations of the dominant individuals in the organization, and the term role is considered a key to understanding the fusion of the individual in the organization's system through which the individual can interact or deal with others in order for integration or unification with the system to take place and a distinction must be made between the primary role and the general role it has likened. The term
role in the tree. The trunk denotes the primary role, the main branches denote general roles, secondary branches denote special roles, and papers refer to changing roles (Askar, 2000: 96).

- Single sender conflict for the role: It occurs when the boss, for example, asks his subordinates to perform two conflicting duties.
- Conflict between role senders: It occurs when the expectations of members of the role group conflict with each other towards a particular role, as is the case when middle management men are exposed to conflicting expectations by both top management and lower management.
- C multi-role conflict: This type is common among individuals because they have multiple and different roles during their lives.
- Personal role conflict: It arises when the expectations of others conflict with the values that the role-holder adheres to.

3. Role ambiguity:

The ambiguity of the role occurs when the individual lacks the information necessary to carry out his duties and duties in the organization. Information about the organization’s policies, goals and work procedures, that this information did not reach him in a correct way. It is a lack of clear information regarding the expectations associated with the role, methods of fulfilling the known role expectations, and the performance results of the role. It is a cause of increased stress, decreased Work satisfaction, and poor self-esteem in the individual, which leads to thinking about leaving work. The ambiguity of the role has a curved relationship with both motivation and performance in the work. The stress arising from the lack of information and authority are called destructive stress, as they limit the efforts of the individual and his performance. The ambiguity of the role has several sources that cause its events, the most important of which are:

- Change in the social environment of the organization.
- Change in personnel working in the organization.
- Change in technology at work

4. Lack of opportunities for Work advancement and growth:

The individual views the work as a way to further refine the skills, experiences and capabilities and therefore he looks to his work that he is a source that provides him with various areas of growth and progress as he provides him with methods to develop his
capabilities and prepare him for opportunities for Work advancement. Everyday

5. **Nature of work:**

He pointed out (Al-Desouki and Al-Shafi’i, 1998: 189). The nature of work generates stress in different forms and these stress differ according to the nature of work. Work stress are concentrated in different occupations presumed to be dangerous. They mentioned a number of dangerous occupations such as police officers, traffic officers, administrators, and nurses working in critical situations. And the teaching profession, and there are Works that suffer from work stress more than others, the Work that requires its occupant to take important decisions in circumstances of uncertainty, or that includes a small amount of control and oversight, or the Work that the owner cannot perform the tasks assigned to him even if the level of his skills Personal high, Colostrum for this exercise consequential works of high-level stress.

6. **Work performance:**

The topic of Work performance is considered one of the main topics in theories of administrative behavior in general and administrative organization in particular because of the importance it represents to reach the desired goals for organizations efficiently and effectively.

The word performance is called on several phrases, including what indicates the employee’s commitment to his Work duties and the tasks assigned to him through the performance of his Work duties and his burden of Work responsibilities and commitment to ethics and good manners within the organization in which he works and commitment to the official work dates in attendance and leave (Al-Zahrani, 1999: 88).

Work performance refers to a set of managerial behaviors that express the employee’s work, and includes quality performance, good execution, technical expertise required in the Work, as well as communication and interaction with the rest of the organization’s members and adherence to administrative regulations governing his work, and seeking to respond to them with care. Therefore, the organizations seek to determine the quality and quantity of the performance of the individuals working in them and to determine the capabilities and capabilities possessed by each individual and the extent to which individuals need to develop. It is necessary that performance be measured because it means obtaining specific facts and data that will help in analyzing and understanding the evaluation of the performance of the worker for his work and his conduct in it. In a specified period of time, and to assess the extent of his technical, practical and scientific competence to carry out the duties related to his current and future work (Mustafa, 1996: 86).

The interest in the individual’s performance has increased in recent years as
a result of the rapid changes that organizations face in their work environment. They have been forced to focus on the individual’s performance as a critical variable in their ability to achieve success within that environment, which is characterized by stressful and influencing factors on the one hand and revealing on the other hand the organization’s capabilities. Mankind qualifies her to continue and achieve excellence in her business. In the context of the individual’s performance, it is no longer sufficient for the individual to perform the task entrusted to him, but the circumstances surrounding the organizations with their various effects, the most important of which is the search for distinction, have called for individuals to be more creative and skilled in performing business in a way that is consistent with the directions of the organization. And it makes it superior to that of individuals in other organizations (Al Nizami, 2009: 3).

(Pearce & Robins, 1995: 275) discusses organizational performance as a reflection of the organization's ability and ability to achieve its long-term goals, which is represented by the agreement of most researchers to survive, adapt, and grow, while Gilbert says that each performance includes two basic aspects, one side The first is behavior and embodies the methods used. As for the second aspect, it is the results of behavior, which in fact reflects the goals or objectives (Gilbert, 1998: 10). Organizations of different types and orientations seek to reach the ends and goals set for them, through the performance exerted by all subordinates. At the administrative levels of the organization k In it, the organizations aim to achieve the largest possible return, by making the best use of their limited resources, and this can only be achieved through the available exploitation of their maximum potential, reducing costs to the lowest possible level and caring for the quality and quality of production, to the degree that attracts many customers (Carmeli & Josman, 2006: 75), as performance is the ability to solve a problem and find the correct answer (St-amant et al., 2008: 5), as it is known as a record of the results of the work accomplished embodied in the actions of the working individuals (Armstrong, 2001: 468).

Work performance refers to a set of administrative behaviors that express the employee’s work, and includes quality of performance, good implementation, technical expertise required in the Work, as well as communication and interaction with the rest of the organization’s members and adherence to administrative regulations governing his work, and seeking to respond to them with all care (Hawamdeh, 2004: 62), while Daft indicated that performance is the ability to use the available resources in a manner that achieves efficiency and effectiveness
(Daft, 2001:12), and it was expressed by (Whellen & Hunger, 2000: 23) as the final results of the organization's activity and an expression of how the organization uses its material and human resources for the purpose of achieving its goals. Miller & Bromiley, 1990: 757) is a reflection of how the organization uses material and human resources and exploits them in a way that makes them able to achieve their goals.

(Mondy, 2008: 244) believes that performance is the goal-oriented process that shows that organizational processes are used to maximize worker productivity, teams, and the organization in general, while Wright et al., 1998: 259 defined organizational performance as "those desired outcomes that the organization seeks to achieve it."

As for (Daft, 1992: 120), it describes organizational performance as the organization's ability to achieve its goals through the use of available resources in an efficient and effective way, and measuring organizational performance allows managers to know the level of expected performance of the organization compared to the results achieved, and that the goal of measuring performance is to ensure that the strategies which are put into practice in the organization have led to the achievement of the organization's mission and strategic goals (Cote, S. & Miners, 2006: 15)), and organizational performance measures have received great attention from managers, consultants and academics because of the stress that results from intense competition, which in turn makes the Organizations have to improve their management in order to survive (Daft, 2004:35)

Organizational performance goals

- Some researchers pointed to many of the goals that performance seeks to achieve, as (Johnston & Marshall, 2010: 399) indicated a number of them as follows: -
  - Enabling the organization's senior management to obtain a clear picture of a comprehensive evaluation review.
  - Rational use of available resources to achieve the highest returns, the lowest costs and good quality.
  - A comprehensive evaluation of the national economy based on the results of the evaluation of each project.
  - The birth of a large information base used to draw balanced and realistic policies and plans.
  - Determine the sites of imbalance and weakness in the activity of the organization and work to get rid of it by setting appropriate solutions for it after analyzing it and knowing its causes.
The Importance of Work performance

The importance of organizational performance is evident in that it reflects the success or failure of the organization, as well as knowledge of its location and potential in comparison with others who can be considered pioneers in its field of work (Myers, 2011: 24), and the importance of organizational performance comes through what he indicated (Tuggle, 1998: 4) in identifying the organization's performance, it contributes to revealing the following aspects:

1. The suitability of the plan for environmental determinants.
2. The suitability of strategic actions for the goals and resources of the organization.
3. Ensuring that those involved in implementing the plans are well informed of them.
4. Ensuring the level of coordination between the business and policy parts.
5. The suitability of the structure divisions in implementing the objectives.
6. Knowing the situation of the participants in implementing the strategy to observe the motivations and trends of the people.

Improve the performance:

Improving performance effectively contributes to making the organization in a state of continuous excellence and excellence, as improvement is not a temporary work that is carried out several times throughout the life of the organization, but rather a continuous, renewed work with a comprehensive process involving all workers at all levels of management. And performance improvement programs are one of the basic concepts of total quality management. (Al-Ubaidi, 2004: 50), that improvement is one of the most important organizational performance requirements that helps it achieve the aspiration that it seeks and seeks success at the highest level, and achieve satisfaction among workers in the organization (Haksene, 2000: 337), so improving performance is a philosophy that seeks to improve all Factors associated with the process for converting inputs to outputs on an evolving basis (Stevenson, 2007: 417), which include individuals (service providers), and operations (service products provided by the insurance company), the purpose is that each aspect of the process can be improved, and the goal is perfection, which cannot be achieved but required, and work is always done to reach it (Heizer & Render, 2008: 198).

Therefore organizations should constantly improve their services to remain at the forefront, as rapid technology change often makes the current quality level obsolete and the customer's expectations change over time, and from this time continuous improvement of performance has become a
necessity and requires an appropriate organizational climate (Malhi, 2000: 4), and he sees (Al-Shibawi, 2016: 29) The improvement of services is the utmost effort to make the performance of the employees easy in each of the company’s departments and it is related to the organizational capabilities and all events when the customer receives the service.

Study Hypotheses Test

A number of hypotheses related to the independent variables and the dependent variable were developed. After obtaining the statistical results that were produced by the questionnaire distributed on the sample, the data were analyzed through the Pearson correlation coefficient and the Simple Regression Analysis coefficient. The following are detailed to these results:

- The first hypothesis: Work stress is related morally to the performance of the university professor.
- The second hypothesis: The training is significantly related to the performance of the university professor.
- The third hypothesis: Training is related morally to work stress.
- The fourth hypothesis: Work stress affects significantly the performance of the university professor.
- The fifth hypothesis: The training significantly affects the performance of the university professor.

The following is a breakdown of the hypotheses:

First hypothesis (H01): (The work stress is related morally in the performance of the university professor).

Table (2) shows the correlation relationships assumed by the first hypothesis, as the aforementioned table confirms the existence of a positive correlation between the stress of the work encoded (X1) and the performance that was encoded ((Y, and the value of the correlation coefficient reached -0.35 * *), And the level of significance has reached (.03), and the result indicates the acceptance of the first hypothesis, and the above results indicate a negative correlation between work stress and performance, and with this result confirms acceptance of the first hypothesis stipulated (work stress correlates morally in the performance of the professor University).

<table>
<thead>
<tr>
<th>Hypotheses tested</th>
<th>Variables</th>
<th>n</th>
<th>Sig</th>
<th>Pearson Correlation</th>
<th>Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>H01</td>
<td>Work stress - performance (X1-Y)</td>
<td>187</td>
<td>.033</td>
<td>-.35 *</td>
<td>Accepted</td>
</tr>
<tr>
<td>H02</td>
<td>Training - performance (X2-Y)</td>
<td>187</td>
<td>.01</td>
<td>.47**</td>
<td>Accepted</td>
</tr>
<tr>
<td>H03</td>
<td>Work stress - training (X1-X2)</td>
<td>187</td>
<td>.009</td>
<td>.49**</td>
<td>Accepted</td>
</tr>
</tbody>
</table>
Second hypothesis (H02): (The training is related morally to the performance of the university professor)

Table (2) shows the correlation relationships assumed by the second hypothesis, as the aforementioned table confirms the existence of a positive correlation between the coded training (X2) and the encoded performance ((Y, and the correlation coefficient value) (.47 ** The level of significance has reached (.01), and the result indicates the acceptance of the second hypothesis, and the above results indicate a positive moral relationship between training and performance, and with this result confirms acceptance of the second hypothesis which stipulated (training correlates morally with work stress).

The third hypothesis (H03): (The training is related morally to the performance of the university professor)

Table (2) shows the correlation relationships assumed by the third hypothesis, as the aforementioned table confirms the existence of a positive correlation between the stress of the work coded (X1), and the training that was coded ((X2), and the correlation coefficient value (-0.49 * *), The level of significance has reached (.009), and the result indicates the acceptance of the third hypothesis, and the above results indicate a negative correlation between work stress and training, and with this result confirms acceptance of the third hypothesis which reads (training correlates morally with work stress).

Fourth hypothesis: Work stress affects significantly the performance of the university professor

This hypothesis was tested with simple regression analysis (Simple Regression Analysis), and the data of the table (3) indicates that the calculated value of (f) was (34.2), and this was greater than its tabular value (6.1) with a significant level (0.01), with confidence limits (99%), and through the table (3) It can be observed the value of the determination coefficient (R2), which is a descriptive measure that is used to explain the usefulness of the regression equation, and measures the value of the effect, which was (0.25), which means that what amount (0.25), of the variance in the performance of the professor is a variation It is explained by the stress of work that entered the model, and that (0.75) is a variation explained by factors that did not enter the regression model. Also, the significance (0.00) appeared in the outputs of the statistical system, and these results confirm the existence of a significant effect of the independent variable (work stress), which is symbolized by the symbol (X1), in the approved variable (the performance of the university professor), which was encoded with the symbol (Y). With this result, it
accepts the fourth hypothesis which states (the work stress affects morally the performance of the university professor).

### Table (3) Analysis of the impact of the variable work and training stress on the performance of the university professor

<table>
<thead>
<tr>
<th>Dependent variable</th>
<th>(P-Value)</th>
<th>(F)</th>
<th>(R²)</th>
<th>Interpretative variable and its dimensions</th>
</tr>
</thead>
<tbody>
<tr>
<td>performance (Y)</td>
<td>0.00</td>
<td>34.2</td>
<td>0.25</td>
<td>work stress X1</td>
</tr>
<tr>
<td></td>
<td>0.00</td>
<td>41.2</td>
<td>0.28</td>
<td>Training X2</td>
</tr>
</tbody>
</table>

**Fifth hypothesis: The training significantly affects the performance of the university professor**

This hypothesis was tested with simple regression analysis (Simple Regression Analysis), and the data of the table (3) indicates that the calculated value of (f) was (41.2), and this was greater than the value of the table (6.1) with a significant level (0.01), with confidence limits (99%), and through the table (3) You can observe the value of the determination coefficient (R²), which is a descriptive measure that is used to explain the usefulness of the regression equation, and it measures the value of the effect, which was (0.28), which means that what amount (0.28), of the variance in the performance of the professor is a variation It is explained by the training that entered the model, and that (0.72) is a variation explained by factors that did not enter the regression model. Also, the significance (0.00) appeared in the outputs of the statistical system, and these results confirm the existence of a significant effect of the independent variable (training), which was denoted by the symbol (X2), in the approved variable (the performance of the university professor), which was coded with the symbol (Y), and by this The result accepts the fifth hypothesis which states (The training affects morally the performance of the university professor)

### Discuss the Results

The responses of teachers in private colleges confirmed that censorship of them generates high psychological stress, so the college administration should reduce the stress of teachers: because high censorship causes negative psychological stress on teachers, and thus affects their performance negatively.
The teachers’ answers confirmed the existence of unfairness in dealing with them in colleges, which generates work stress that affect their performance, that the existence of a distinction in dealing between teachers generates frustration, and dissatisfaction, and this leads to leaving work.

Through the responses of the teachers in the college, they mentioned the presence of high momentum and great duties and burdens on the teachers in the college, which creates work stress on them, that the participating colleges impose on the teachers many duties and hours of work, unlike the government colleges, there is no law that imposes on the private colleges, so, The teacher in private colleges works a lot, and they see little, which reflects their performance and generates great work stress.

The teachers at the private college emphasize that the lack of recreational places in the college generates the stress of work, and through the researcher’s visits to private colleges he found that colleges do not have large parks, there are only narrow buildings, because private colleges are profitable projects, that the supply of parks, parks and playgrounds It causes material loss, therefore, most private colleges do not have gardens, which generates dissatisfaction and psychological stress.

The results showed that the work stress reflects negatively on the performance of the teacher in private colleges, and this will affect the student in the end. Therefore, the real causes that generate work stress must be diagnosed, and an attempt to remove work stress wherever it is found. The better the training programs, the less severe the work stress will be for teachers in private colleges.

The results showed that training affects the performance of teachers, and the nature of training is the preparation of training programs that reduce the severity of work stress, and qualify teachers in private colleges to cope with work stress without affecting their performance. The better the training programs, the less they will reduce work stress and face, and will positively impact the performance of teachers.
### Similarities between profit units and non-profit units

1. Both produce goods and services using the resources available for this purpose, and sometimes the same goods and services.
2. Both obtain resources from external sources, and are accountable to the resource providers or their representatives.
3. Both are part and integral to the national economy and are linked in one way or another to the public sector.
4. Both own a supply of resources, some of which are used and the rest are reserved for use in other periods.
5. Both are subject to governmental legislation and laws.
6. Both obtain resources through exchange or transfer transactions between the unit and its parties outside (Freeman & Shouldars, 2003, p. 3).

### Classification of Non-Profit Units

The Financial Accounting Standards Board (FASB) has used the term ‘Non-business Organizations’ to mean government units and other social organizations that are non-profit-seeking. Given the wide disparity and overlap between non-business organizations, it may be difficult to classify them into specific types that can be classified in several ways, according to their nature and types of services.

#### Classification according to the nature of the units

Organizations may be classified according to their nature into two groups:

**The first group:** governmental public organizations (consisting of ministries and government departments, whether central or central), in addition to hospitals, universities and public schools. These organizations are established by law in accordance with the will of the legislative authority.

**The second group:** Private social organizations (consisting of charities and...

<table>
<thead>
<tr>
<th>Feature</th>
<th>Non-Profit Units</th>
<th>Profit Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purpose</td>
<td>Maximizing profitability and maximizing wealth for property rights</td>
<td>Providing social benefits of a social nature</td>
</tr>
<tr>
<td>Ownership</td>
<td>The capital is represented in the form of shares or shares provided by the partners - shareholders</td>
<td>The state or society whose members provide benefits and services to society</td>
</tr>
<tr>
<td>Success Scale</td>
<td>Amount of profit - return on investment</td>
<td>The amount of fund and revenue obtained and spent in order to serve the community</td>
</tr>
<tr>
<td>Criterion Used</td>
<td>Financial Accounting Standards Board (FASB)</td>
<td>Governmental Accounting Standards Board (GASB)</td>
</tr>
</tbody>
</table>

(www.Accounting.ucdavis.edu, "Introduction to university Accounting", 2009)
professional associations and clubs, in addition to hospitals, universities, private schools and any other social organizations targeting profit). These organizations are established according to the desire of a group of individuals motivated by their patriotic feelings to provide grants and donations for social purposes.

Classification according to the type of service

It is divided according to the following (sovereign services, social services, infrastructure services, economic services)

1. Classification according to the medical funds

This basis focuses on the medical funds, regardless of the medical unit or the type of service it provides. Funds are classified into spendable and non-spendable funds determined by the nature of the appropriate accounting system associated with government units.

Second: Sources of funding for non-profit government units

In order for the non-profit governmental unit to be able to carry out activities leading to the achievement of the goals for which it was established, it is necessary to provide the necessary funds for this from the sources of funding for the crisis to create the required funds. And they can be summarized as follows (The Arab Society of Certified Accountants, 2001, p. 186):

1. External funding sources.
2. Internal funding sources.

External sources of funding: It is represented by the fund that is provided from outside the unit (Hassan et al. 2004, p. 5) other than the daily revenues generated by the unit. Within the framework of non-profit government units, the external sources of funding are limited to central funding; that is, the fund that these units obtain from the state’s public treasury to pay their expenses, provided that these expenditures are within the limits of the approved allocations contained in the general budget specified for each unit and within the limits of the financial powers granted to the governmental unit by law (Al-Sabiri, 1998, p. 44).

Internal sources of financing: It is called self-financing, which represents ability of the unit to finance itself through its revenues (Tawfiq, 1990, p. 139). This means that the non-profit government unit derives its spending ability from the revenues that it collects through the practice of limited activities, their types, face of difference and spending according to the legal rules. Among those funds included in this type of funding sources are the revenues generated by the unit such as wages, fees, and subscriptions.
that the unit collects through the services it provides and on this basis it is called “non-profit service units” which are subject to laws and instructions own and the law determines its own spending (Freeman & shouldars, 2003, p. 37)

Categories of accounting information users and their needs in non-profit units

It is customary in business sector organizations to divide the users of accounting information, as (Kieso) sees that the needs of accounting information depend on the type of decisions that users take. The difference between the users themselves can be divided into two groups:

- Internal users (they are represented in the organization's management men at their different levels)
- External users (they are lenders, creditors, merchants, and others)

When investigating such division in non-profit units, it will be found that it takes a more extensive form as here are many categories of users who are interested in the outputs of the accounting system for these units and seek to benefit from them in their performance and their work, whether in the field of control, implementation, planning or performance adequacy that as Jeter Chaney states that potential users of financial reports in non-profitable units, including government units that provide services to society, whether governmental, trade unions, union or charities. The study was conducted for the benefit of FASB, five groups of the main users of financial reports are Government and Citizen Legislative Regulatory Bodies and Investors.

Institutions Performance evaluation in non-profit government units

There is a growing tendency to consider measuring the performance of institutions as a very important matter among the directors of non-profit organizations, and by the early 1990s, non-profit health and human service institutions started adopting measurements of financial responsibility, program outputs, quality standards in service delivery, adequacy, customer satisfaction. The non-profit organizations participate in providing services to clients and the public more broadly in pursuing social interest goals, as is the case in many organizations with the same types of performance standards (Al-Najjar 2011).

1- Effectiveness of the programs: It means the extent to which these programs are able to bridge the gap between the current reality of the parties to the training process (employees, the job, and the organization) and their future aspirations or challenges. Thus, the degree of effectiveness is measured by
the extent of the program’s ability to create congruence between the present and the needed future, within a certain period of time and within the limits of a specified possibility (Al-Najjar, 2011).

2- **Analysing the institutional organization:** Through organizational analysis, the objectives of the organization, its organizational structure, its policies and regulations, its functional structure, the characteristics of its workforce, and the degrees of efficiency and effectiveness, the most important training needs for the organization and for each department separately, can be identified (Al-Skarna, 2011).

3- **Analysing the individual:** By studying the functional specifications of the individual, his qualifications, experience, skills, personal characteristics, and the behavioral aspect of the individual, in order to determine who needs training and what skills, knowledge, and attitudes the individual needs or needs to improve.

4- **Effectiveness of software design:** The stage of designing training programs is one of the important stages in the course of those training programs, and the stage of identifying training needs is the basis on which to design them. The design of training programs is defined as the “planned effort aimed at transforming training needs into activities, events, content and content that are intended to improve the performance of information delivery and rationalize tendencies and trends for goals, capacity development, and development of specific individual, collective and organizational skills.” (Al Kubaisi, 2010).

- **Interest in institutional evaluation in the field of financial management**

Methodologies of confidence by measurement are needed. The interest is due to several reasons:

1- The increasing difficulties facing public organizations financing which forces the official to answer several questions related to spending and output, whether there are alternatives to spending, and how to improve the performance of institutions by increasing spending.

2- Increasing awareness among citizens and increasing levels of knowledge and skills among the regulatory bodies.

3- The increased transparency and improvement with internal control or through the press or experienced individuals, which imposed the need to adhere to the spending process and rationalize financial decisions upon officials.
4- Many unclear general goals in non-profit organizations and government units in defining their concept by different individuals according to their points of view. Rechecking this problem gives us the concepts of institutional performance and acceptable means of solving these problems.

5- There are difficulties surrounding the process of separating the achievements of many services provided by non-profit government units because they are intertwined in a way that facilitates their subjecting to qualitative measurement (Tishreen University Journal of Scientific Studies and Research, 2007).

**Problems and difficulties of measuring performance for non-profit government units:**

The difficulty of measuring the performance of any governmental organization is due to the difficulties that are related to the nature of work in such governmental organizations. The most important of those problems and difficulties include:

1- **The nature of government services:** It is known that the concept of ‘service quality’ in the field of services provided by government agencies is an abstract concept which is difficult to define or to be subjected to measurement. That is based on the inaccuracy of evaluation and measurement results that depend on non-quantitative criteria. Given that the product provided by government units is an intangible product and the difficulty in measuring the returns of these programs in the form of final products, therefore, it is difficult to determine the degree of relationship between the costs of these programs and the resulting returns. However, it is necessary to carry out such a measurement, because it is one of the basic requirements for measuring the effectiveness of government programs. This makes it easier for the government to evaluate the proposed alternative programs to choose the program that brings benefits more than others.

2- **Multiple and conflicting goals and priorities:** government organizations usually have multiple goals at the time when there is a specific goal for each private enterprise. Thus, the multiplicity of goals in the governmental unit adds to the difficulty of measuring performance, because it is not possible to determine the weight that is given to each of the multiple goals.

3- **Absence of a precise definition of the tasks of government agencies:** The lack of clarity in the tasks of each unit leads to the creation of many difficulties that lead to the recklessness of responsibility and
the absence of accountability, among which we mention the following:

a) Overlap in the competencies of government agencies.
b) Duplication and conflict of competences in the systems.
c) Absence of proper organization of the systems, and lack of accurate description of their duties.

4- **Routine in government agencies:**

As a natural result of the absence of quantitative standards that can be relied upon in measuring performance in the absence of quantifiable goals, we find that the administration is concerned with implementing procedures, while accountability agencies focus in accounting on the commitment to follow up on the progress of those procedures.

**Overlap in providing the same service between the public and private sectors**

The overlap in providing the same service between the private and government sectors, especially when the private sector is involved in performing part of the service for the citizen, has made it difficult to measure the institutional performance of government agencies.

(https://kenanaonline.com/users/ahmedkordy/posts/157518)

- **Absence of a quantitative criterion for outputs**

The difficulties in measuring performance can be overcome by adopting the following suggestions:

a) Seeking to formulate the objectives of government agencies in the form of specific, quantifiable results.
b) The state’s necessity for adopting a policy of dividing any service provided to the public into two types; either a free service in which the measure of performance is a social standard or an economic service in which the measure of performance is an economic measure.
c) Eliminating the overlap and duplication in exercising the functions and competencies of government agencies to determine responsibility for errors and abuses to support the role of the accountability body in monitoring performance.
d) Simplifying the procedures for the services provided by government agencies to the public in a way that enables setting a time standard for each of them, which contributes to measuring institutional performance.
e) Developing the functional apparatus in government agencies in a way that helps in redistributing labor while relying on transformational training
to fill the deficit in those that have a shortage and pay surplus labor in other agencies to leave work.

f) Directing the supervisory bodies to work with control by objectives rather than by control by procedures.

g) Adopting a policy of government agencies providing an integrated service without the participation of government or private units, so that measuring the level of service performance becomes an expression of the role played by the unit.

h) Adopting transparency regulations and obligating government agencies to implement them to avoid duplication of performance.

(https://kenanaonline.com/users/ahmedkordy/posts/157)

Activating the control systems, both in accounting and administration

In this concern, the objectives of accounting information systems in government units can be defined as follows:

1. Providing the necessary information for accountability: By presenting the government unit’s explanations to the various relevant authorities, including the legislative authorities or any others party which has the right to request such information. The objectives of the accountability can be limited to the following:

- **Financial accountability:** It is a statement of the extent of compliance with the stipulated legislation, financial controls, organization of records and the integrity of financial reports, as well as their honesty in expressing the performance of units.

- **Administrative accountability:** It is a statement of how the resources allocated to the unit are used efficiently and without extravagance that the government unit takes into account the economy in its work.

- **Accountability for performance:** a statement of the effectiveness of the implementation of the programs and activities of the governmental unit.

2. Providing information for evaluating the results of the activity of the governmental unit during the time period by comparing the actual achieved results and the legislatively approved programs as well as the planned budget with the statement of financial performance and the results of the achieved operations.

SECTION THREE

Conclusions

1. The procedures of developing and maintaining electronic accounting
information systems in a licensed and efficient way are insufficient for government units that use the electronic system, which exposes them to risks.

2. The occurrence of the risks of electronic accounting information systems due to reasons related to the employees of the governmental unit as a result of lack of experience, awareness and training, in addition to reasons related to the management of the unit due to the absence of clear written policies and the weakness of the procedures and control tools applied to non-profit government units.

3. The efficiency of electronic accounting information systems has an impact on improving the evaluation of performance in non-profit government units.

4. There is an impact of electronic accounting information systems on improving financial performance in non-profit organizations and government units through the control of accounting records and books.

5. The electronic accounting information systems are characterized by speed and accuracy in preparing financial reports.

**Recommendations**

1- Providing information to the necessary extent that leads to taking decisions in the required way.

2- Paying attention to training and qualifying the stuff on the Internet and the computer.

3- Develop an organized studied plan to prepare training programs to develop the employees, which leads to raising the level of their performance in accounting, auditing, and technological work in order to keep pace with the development taking place in these areas and thus the development in information systems.

4- The concept of the integrated system enhances the integrated control process between the sub-systems so that decisions are made when they accomplish the functions of planning, organizing, directing and controlling in time, reliability, cost, quantity and the appropriate type, given that this information reflects the events of the past, the image of the present and forecasting the future of the government unit’s activities.

5- Determining the limits of financial reporting and identifying the needs of users of accounting information are important issues when designing and determining the scope of the
information accounting systems that contains a set of books and records depending on which, the financial reports are to be done.

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