

# Assessing the Impact of Continuous Professional Development Programs on the Job Performance of Accountants in Government Agencies in Kampala, Uganda

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## Abstract

The purpose of this research was to test the influence of Continuous Professional Development (CPD) programs on the job performance of accountants within government institutions in Kampala, Uganda. The research utilized a comprehensive theoretical framework comprised of Human Capital Theory, Social Learning Theory, Goal-Setting Theory, and Herzberg's Motivation Theory, and explored how the key subsections of CPD: training content, training delivery methods, access and flexibility, and quality of trainers, and evaluated their effect on performance. We used both regression analysis and surveys. The data showed a strong positive link between ongoing professional development (CPD) and how well people do their jobs. What people learn in training has the biggest influence. CPD factors could explain over 74% of the changes in job performance. This means it's really important for public sector accountants to keep learning and growing. They become more proficient in their employment, behave more professionally, and improve public organizations. CPD courses must be current, engaging, accessible, and taught by qualified instructors. This significantly improves accountants' performance at work. To encourage ongoing learning among participants, authorities in charge of Continuous Professional Development (CPD) should update the program's content, instructional strategies, and training platform accessibility on a regular basis. These advancements offer insightful information for improving accountability, transparency, and efficient use of public funds, especially in Uganda during times of political change. Overall, the paper suggests that governments give CPD efforts top priority and sufficient funding because consistent funding for these programs will eventually boost public sector performance and raise the standard of service delivery.

**Keywords:** Accountants, Job Performance, Continuous Professional Development

## 1. Introduction

The introduction emphasized how important ongoing education is to improving government accountants' proficiency, especially in Kampala, Uganda. As financial regulations change and

professionals must remain knowledgeable and flexible, these training programs become more crucial. These programs give accountants the information and abilities they need to effectively and responsibly manage public monies. Continuous learning is emphasized by professional organizations, such as the International Federation of Accountants (IFAC), as a way to maintain accountability, professional integrity, and ethical behaviour. But reaching these objectives is still difficult because of unequal access to training opportunities and scarce resources, particularly in developing nations. Uganda implemented obligatory ongoing training in the late 1990s to improve accountability and openness in the public sector. Despite this advancement, there were still challenges in implementing evidence-based strategies to enhance training programs, mostly due to a lack of funds and inadequate accountability systems. To handle complicated financial challenges, organizations in Kampala including the Institute of Certified Public Accountants of Uganda (ICPAU) and the Ministry of Finance, Planning, and Economic Development implemented continuous practical training. However, budgetary limitations made it challenging to uphold high standards, guarantee accountability, and accurately gauge training results. This study checked how ongoing training affects how well accountants do their jobs in Kampala's government. That way, we can get proof to fill a big unknown spot about how this training helps in a growing country.

## 1.2. Statement of the Problem

The significance of Continuous Professional Development (CPD) programs in improving the performance of accountants employed in Uganda's government institutions is well-documented and is vital to strengthening financial management, transparency, and accountability in the public sector. Although CPD programs play a significant role in producing qualified professionals who can handle the demands of expanding fiscal oversight and reform, they face numerous obstacles in Uganda, such as limited resources, inconsistent implementation, and accessibility. While CPD can lead to improved technical skills, enhanced knowledge, enhanced professional identity, and improved job performance for accountants, there is a gap in empirical literature that addresses the exact role of CPD in the public sector of Uganda. Given the continued use of antiquated procedures, erratic training schedules, and a lack of possibilities for specialization that impede professional development, this disparity is especially noticeable. In the end, these obstacles undermine public confidence, adherence to financial norms, and the standard of governance by causing performance unpredictability and weakening accountability systems. Therefore, the purpose of this study was to determine whether current training initiatives sufficiently prepare accountants to handle new financial management demands in Uganda's changing public sector environment, as well as to investigate the impact of CPD programs on the job performance of government accountants.

## 1.3. Research Hypotheses

After thoroughly reviewing the literature, the researcher proposed the following hypotheses to be tested:

1.  $H_{01}$ : Training content under CPD Programs does not significantly influence the Job performance of accountants in government agencies in Kampala, Uganda.
2.  $H_{02}$ : Training methods under CPD Programs do not significantly influence the Job performance of accountants in government agencies in Kampala, Uganda.

3.  $H_{03}$ : Accessibility and flexibility of CPD Programs do not significantly influence the Job performance of accountants in government agencies in Kampala, Uganda.
4.  $H_{04}$ : Quality of Trainers under CPD Programs does not significantly influence the Job performance of accountants in government agencies in Kampala, Uganda.

## 1.4. Significance and Justification

This study assisted the Ugandan government in establishing effective programs for ongoing professional development, internal learning, and improved job performance for registered accountants working in the country's public sector. Researchers and anyone curious about how successfully accountants do their duties in government offices could also find useful information in it.

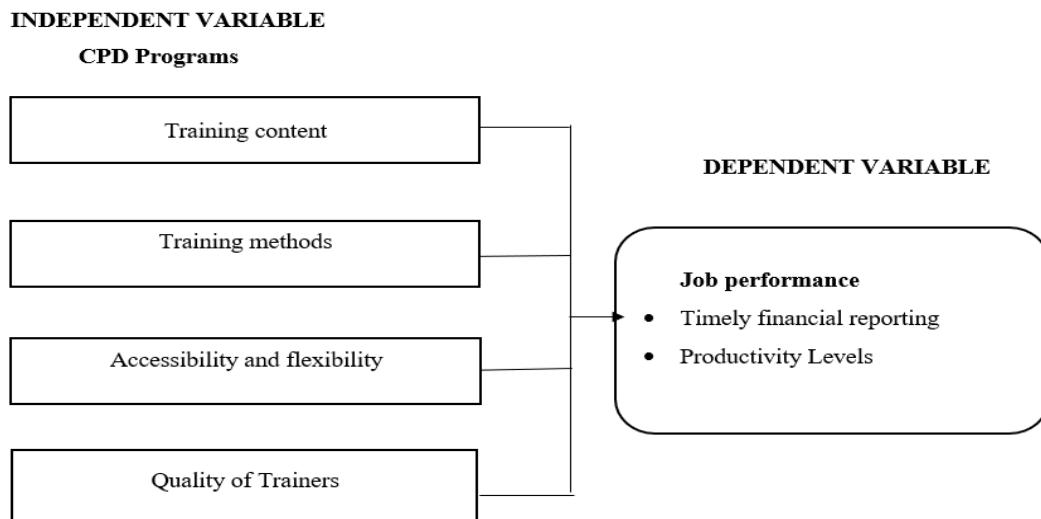
## 2. Literature Review

Employee performance is greatly impacted by continuous professional development (CPD), which can be better understood from a number of fundamental theoretical stances. The first is Becker's (1964) Human Capital Theory, which holds that employee productivity is increased through skill development and training, which in turn improves total organizational performance. This emphasizes how crucial it is for government accountants to actively engage in CPD programs. According to Bandura's (1977) Social Learning Theory, people learn best through peer contact, imitation, and observation. Therefore, collaborative learning settings are essential for promoting professional development. Furthermore, according to Locke and Latham's (1990) Goal-Setting Theory, people perform better when they have clear, difficult goals. Thus, setting specific learning objectives for CPD programs encourages participation and persistent effort. In a similar vein, Herzberg's Motivation Theory (1959) emphasizes how job satisfaction and performance can be improved by positive motivators like acknowledgement, accountability, and possibilities for progress. When taken as a whole, these theories clarify how government accountants' performance is enhanced by ongoing education. Social Learning Theory emphasizes cooperation and peer influence, whereas Human Capital Theory concentrates on capacity building. While Herzberg's paradigm focuses on motivational factors, Goal-Setting Theory emphasizes the need of focus and direction. Each theory has drawbacks, too. For example, Human Capital Theory may undervalue the importance of intrinsic drive, whereas Social Learning Theory may ignore individual learning differences. The Kampala government may create and execute successful CPD programs that incorporate organizational support, suitable training techniques, and pertinent learning materials by utilizing these theories. This method offers a more thorough comprehension of how professional development programs improve staff accountability and competency. By investigating how these theoretical ideas translate into better performance among Ugandan government accountants, this study aims to close current knowledge gaps.

### 2.2. Conceptual Framework

The conceptual framework offered a methodical way to comprehend how CPD programs might affect accountants' job performance at Ugandan government offices in Kampala. In order to educate policymakers, educators, and other stakeholders participating in CPD programs and development

initiatives in Uganda, it directed the inquiry into the advantages, difficulties, and strategic considerations related to integrating these CPD programs into government agencies.



*Source: ((Author, 2024)*

Figure 1: Conceptual Framework: CPD Programs factors affecting Job performance

**Training content:** Refers to the topics, resources, and knowledge taught in a program intended to help participants develop particular competencies, skills, and knowledge.

**Methods of Training:** Lectures, workshops, simulations, e-learning, and on-the-job training are some of the methods or strategies used to give training.

**Accessibility and flexibility:** While flexibility refers to the ability of training to accommodate learners' schedules, locations, and learning preferences, accessibility relates to how simple it is for learners to access training programs.

**Quality of Trainers:** To effectively deliver training and support learning outcomes, trainers must possess the necessary competence, experience, and instructional skills.

### 3. Research Methodology

Using a thorough mixed-methods research methodology, this study investigated the impact of Continuous Professional Development (CPD) programs on the work performance of accountants employed in Ugandan government institutions in Kampala.

The methodology used quantitative and qualitative techniques, such as surveys, focus groups, interviews, and document analysis, to produce rich and triangulated data. While the mix of purposive and random sampling guaranteed the inclusion of important agencies with different CPD policies and balanced representation across departments and experience levels, stratified random sampling was used to capture organizational diversity.

In addition to document assessments of official reports and policy documents, structured Google Form questionnaires were the main method used to gather data. Cronbach's alpha coefficients and expert judgement were used to determine the pre-tested instruments' validity and reliability. Thematic coding of qualitative interview transcripts using NVivo software was paired with descriptive and inferential statistical methods, such as regression analysis performed in SPSS. In order to capture both categorical differences and different levels of performance and engagement, variables were measured on nominal and ordinal scales.

The four-month data gathering approach closely followed ethical study guidelines, which included getting participants' informed consent, obtaining ethics approvals, protecting anonymity, and putting tight data management systems in place. The study's conclusions about how CPD efforts affect government accountants' performance in Uganda were more credible, valid, and robust overall because to these methodological safeguards.

#### 4. Research Findings and Discussion

The results showed that accountants in Kampala's government agencies participated in CPD programs in a highly engaged but somewhat inconsistent manner. Strong respondent engagement was highlighted by the 85% response rate, which offered a solid foundation for analysis. The workforce was middle-aged (most were between 36 and 45 years old), male (59.8%), and highly experienced (most had 16 to 20 years in the field), indicating a seasoned workforce that would benefit from focused CPD activities. In terms of education, the majority of respondents had diplomas, with significant percentages having PhDs and master's degrees, suggesting a highly skilled workforce. A smaller percentage had professional certificates.

The majority of respondents were married, according to data on marital status, which may have affected their motivation and involvement levels. Notably, despite attending a wide range of programs, mainly professional certification courses, workshops, webinars, and conferences organized primarily by professional and international bodies, a significant portion of accountants seldom or never engaged in CPD programs and activities, indicating obstacles or a lack of organizational emphasis on continuous learning. Professional standards, legal requirements, and opportunities for career progress were major motivators for participation, highlighting the significance of matching CPD programs with both regulatory and personal growth aspects.

#### 5. Summary of the Findings

**Table 1:** Pearson Correlation Matrix on CPD Programs and job performance of accountants in government agencies in Kampala, Uganda

Correlations					
	Training Content	Training Method	Accessibility Flexibility	Quality of Trainers	Job Performance

<b>Training Content</b>	Pearson Correlation	1	.515**	.352**	.345**	.759**
	Sig. (2-tailed)		0	0	0	0
	N	102	102	102	102	102
<b>Training Method</b>	Pearson Correlation	.515**	1	.675**	.290**	.649**
	Sig. (2-tailed)	0		0	0.003	0
	N	102	102	102	102	102
<b>Accessibility and Flexibility</b>	Pearson Correlation	.352**	.675**	1	.260**	.536**
	Sig. (2-tailed)	0	0		0.008	0
	N	102	102	102	102	102
<b>Quality of trainer</b>	Pearson Correlation	.345**	.290**	.260**	1	.534**
	Sig. (2-tailed)	0	0.003	0.008		0
	N	102	102	102	102	102
<b>Job Performance</b>	Pearson Correlation	.759**	.649**	.536**	.534**	1
	Sig. (2-tailed)	0	0	0	0	
	N	102	102	102	102	102

\*\*. Correlation is significant at the 0.01 level (2-tailed).

Source: Primary Data 2024

Key CPD factors and job performance among accountants in Kampala's government agencies were shown to be significantly positively correlated by the Pearson Correlation Matrix. The strongest correlation was found in Training Content ( $r = 0.759$ ), followed by Training Methods ( $r = 0.649$ ), Accessibility and Flexibility ( $r = 0.536$ ), and Trainer Quality ( $r = 0.534$ ). These findings suggest that job performance is greatly improved by relevant content, a variety of training approaches, easy access, and competent trainers.

## 5.1. Regression Analysis of CPD Programs on the Job Performance of Accountants

**Table 2:** Model Summary of CPD programs on the job performance of accountants in government agencies in Kampala, Uganda.

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.861 <sup>a</sup>	.741	.730	.20789

a. Predictors: (Constant), Quality of Trainer, Accessibility and Flexibility, Training Content, Training Method

Source: Primary Data 2024

The model reveals a significant positive correlation ( $R=0.861$ ) between the job performance of Kampala government accountants and the CPD characteristics trainer quality, accessibility, content, and methodology. These factors account for about 74.1% of performance variation, suggesting a strong model. Reliable predictions are suggested by the narrow error margin (0.20789). All things considered, CPD components greatly improve accountants' job performance.

**Table 3:** ANOVA Analysis on Continuous Professional Development (CPD) programs on the job performance of accountants in government agencies in Kampala, Uganda.

ANOVA <sup>a</sup>						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	11.989	4	2.997	69.348	.000 <sup>b</sup>
	Residual	4.192	97	.043		
	Total	16.181	101			

a. Dependent Variable: Job Performance

b. Predictors: (Constant), Quality of Trainer, Accessibility and Flexibility, Training Content, Training Method

Source: Primary Data 2024

The model evaluating the effect of CPD on the job performance of Kampala government accountants is highly significant, according to the ANOVA results ( $F=69.348$ ,  $p=0.000$ ). A significant amount of performance variation can be explained by the predictor's trainer quality, accessibility, content, and methodology taken together, indicating that CPD programs greatly enhance job performance.

**Table 4:** Coefficients Analysis on CPD programs on the job performance of accountants in government agencies in Kampala, Uganda.

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
1	(Constant)	.507	.221	2.289	.024
	Training Content	.400	.049	.509	8.191
	Training Method	.146	.053	.213	2.777
	Accessibility Flexibility	.104	.050	.146	2.080
	Quality of Trainer	.212	.046	.259	4.639

Source: Primary Data 2024

The results in Table 19 show that all of the following elements have a significant and beneficial impact on the job performance of accountants in Kampala's government agencies: Training Content, Training

Method, Accessibility and Flexibility, and Quality of Trainer. Training Method (0.146), Quality of Trainer (0.212; beta 0.259), and Training Content (coefficient of 0.400; beta of 0.509) have the next biggest effects. Additionally, flexibility and accessibility make a beneficial contribution (0.104). These findings emphasize how crucial accessible, pertinent, and high-quality CPD programs are for raising accountants' performance.

## **6. Summary, Conclusions and Recommendations**

### **6.1. Relationship between training content under CPD programs on the Job performance of accountants in government agencies in Kampala Uganda**

The analysis found a strong positive association between the job performance of accountants in Kampala's government organizations and the quality of training materials. Improving training's relevance and clarity can significantly boost its effectiveness. Policymakers should focus on developing targeted, high-quality training resources to enhance work performance.

### **6.2. Relationship Between Training Methods Under CPD Programs on the Job Performance of Accountants in Government Agencies in Kampala, Uganda.**

According to the research, there is a substantial positive correlation between job performance and training methodologies among accountants working in government organizations in Kampala. With a p-value of 0.007 and an unstandardized coefficient of 0.146, effective training methods considerably boost performance. This highlights how important it is to use engaging and appropriate training techniques to enhance accountants' skills and productivity. Policymakers should focus on enhancing training delivery methods in order to maximize their impact on work performance.

### **6.3. Relationship between Accessibility and flexibility of CPD programs on the Job performance of accountants in government agencies in Kampala, Uganda.**

The results show a strong positive correlation between work performance and the accessibility and flexibility of CPD programs. Better performance among accountants is associated with greater accessibility and flexibility in CPD activities, with an unstandardized coefficient of 0.104 and a p-value of 0.040. Enhancing the adaptability and accessibility of CPD programs can facilitate more successful career advancement for accountants.

### **6.4. Relationship between the Quality of Trainers under CPD Programs on the Job performance of accountants in government agencies in Kampala, Uganda.**

The results show a strong positive correlation between work performance and the quality of trainers in CPD programs. The performance of accountants is greatly enhanced by excellent trainers, with a p-value of 0.000 and an unstandardized coefficient of 0.212. This highlights how important it is to invest in trained, skilled trainers to improve the effectiveness of CPD programs and, consequently, the performance of government agency accountants.

## 7. Conclusion

The thorough investigation highlights the crucial significance that a number of factors play in improving the job performance of accountants in Kampala, Uganda, in government agencies through CPD programs. Key findings show that performance is significantly improved by training techniques, content, accessibility, flexibility, and the calibre of trainers. Effective professional development specifically requires skilled trainers, accessible and flexible learning opportunities, engaging delivery methods, and high-quality, pertinent training materials. Improving these areas should be a top priority for policymakers and stakeholders in order to promote ongoing skill development, which will eventually result in more effective and efficient accounting procedures in the public sector. By making investments in these areas, CPD programs will be effective, pertinent, and able to promote long-term gains in work performance.

## 8. Recommendations

The study's conclusions lead to the following suggestions for improving CPD programs' efficacy and accountants' job performance in Kampala, Uganda's government agencies:

- **Develop and Implement High-Quality, Relevant Training Content:**  
Creating focused training materials that are pertinent to the difficulties faced by government accountants and the existing accounting processes should be a top priority for policymakers. Training will continue to be relevant and effective with frequent updates and content customization.
- **Adopt Engaging and Diverse Training Methods:**  
Innovative and engaging delivery methods, including case studies, simulations, and e-learning modules, should be used by training providers. Accountants' engagement, comprehension, and skill retention can all be enhanced by this strategy.
- **Enhance Accessibility and Flexibility of CPD Programs:**  
To meet the varied schedules of accountants, efforts should be made to provide flexible learning options, such as online courses, evening sessions, or modular training. Increasing access to training facilities and materials will help increase participation, particularly in rural regions.
- **Invest in Capacitating Trainers:**  
It is essential to train trainers to make sure they have both technical know-how and efficient teaching techniques. Frequent capacity-building exercises for trainers can enhance the calibre of instruction and eventually increase the job performance of accountants.
- **Establish Continuous Monitoring and Evaluation:**  
Establish systems for routinely evaluating the effectiveness and quality of CPD initiatives. To guarantee ongoing progress, participant feedback should be used to improve training methodology, content, and delivery.

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