



There are a significant relationship between self-efficacy and self-esteem with Accountants creativity

Arezo Shishe Bor^{1&2}, Forough Heirani^{2} and Nasim Shah Moradi³*

*1*department of Accounting, Yazd science and research branch, Islamic Azad University, Yazd, Iran

*2*department of Accounting, Yazd branch, Islamic Azad University, Yazd, Iran

*3*department of Accounting, Yazd branch, Islamic Azad University, Yazd, Iran

Original Article:

Received 29 Dec. 2015 Accepted 24 Jan. 2016 Published 14 Feb. 2016

ABSTRACT

Today, organizations constitute the main elements of the current society. In this organization there are two important and essential factors: the first factor, the management, the most important factor in the growth, survival, growth and organization death the other employees is the key operator of any organization. The purpose of this study is communication the fact that the economic growth company with the financing of internal and external and fund the company's impact on economic growth. This hypothesis was tested in a model mix that 165 company picked up during the period 2007 to 2012. This study is a descriptive regression, theoretical literature was library data from the Stock Exchange and corporate reports are obtained. Experimental results show that external financing - short-term debt - significantly impact on economic growth, however results in the total sample is weak while more significant results in various industries. The results showed that short-term debt and long-term car industry is more important and more important in cement industry retained earnings and changes in retained earnings. The results also showed that the company's size and age also affect the company's growth. The results of this study can be used in financial and economic policy makers, decision makers in the capital market, companies listed on the Stock Exchange and financial institutions and individual investors will be invested. This study aimed to investigate the relationship between personality traits (self-esteem, self-control and self-efficacy) in Yazd province executive creative accountant's. This research as applied research and in terms of data collection, descriptive and correlational study. The populations of this research are all accountants executive Yazd province whose number is 500. Using a sample of 164 was selected. To collect data from questionnaires creativity, Rosenberg Self-Esteem Scale, a questionnaire Tanjny control, GES self-efficacy questionnaire was used. According to the analysis of the collected data, the following results were obtained. Self-esteem influence on Yazd Province executive creative accountants.

Keyword:

- ✓ personality traits
- ✓ Creativity
- ✓ self-control
- ✓ self-efficacy
- ✓ self-esteem
- ✓ province executive.

*** Corresponding author: Forough Heirani**

Peer review under responsibility of **UCT Journal of Management and Accounting Studies**

INTRODUCTION

Today, organizations constitute the main elements of the current society. In this organization there are two important and essential factors: the first factor, the management, the most important factor in the growth, survival, growth and organization death the other employees is the key operator of any organization. The life of any organization depends on effective use of human resources. Intellectual capital of each organization, it is considered one of the most important capabilities assets that can organize, create and share knowledge has helped create sustainable organizational advantage in comparison with other organizations. Organizations need people who can provide the ground for improving work efficiency. Employees with a good value, ability to perform the duties of his control will be in the ground for proper effectiveness. Therefore, it is important to study the factors that influence employee creativity. Forcing government agencies including organizational units that are associated with creative accountants and innovation to advance the goals of great importance. Therefore, the factors that affect their creative and innovative is more important. In this study was to investigate the personality dimensions of Yazd province's executive creative accountants. The character's personality, characteristics and behavioral patterns that every person, consciously or unconsciously, just as his style and lifestyle shows. The word is said to be the ancient Greek theatrical mask on his face was the domain of personality psychology, various theories have been proposed, each character has a special dimension analyzed. Psychologists disagree about the nature of personality, a lot of personality led to controversy. A Campbell personality trait as emotional and behavioral predictors for each person applying is relatively constant. He believes that personality is made up of two main factors: genetic characteristics, life experiences, especially early childhood commerce.

Rogers character of a self (Self) individual permanent structured knows that the experience of the. Watson (father of behaviorism) character thinks organized collection habits.

Freud in terms of growth during the first six years of life and is formed in five steps. If the person does not have a fixed place in the process of solving conflict and the desire to preserve some of the habits and characteristics of its infancy any problem at any stage of growth, long-term effect on the personality of the individual.

Imagination and attitude personality have an important role in life. The image on the feedback obtained from the behavior and opinions of others are formed so that one of its properties in such a way understands that others the characteristics attributed to him. For example, self-esteem caused by the reflection of the others in the inner person. James was among those who for the first time in *The Principles of Psychology* to the need for self-esteem and that determines the multiple forms of human behavior is emphasized. Self-esteem is to feel valued. This sense of thoughts, feelings, emotions and experiences of human life is due to a set of thousands of impressions, its assessment of the experience that makes her feel valued or vice versa to be incompetent discomfort (Safarian, Ashori, 2014)

The self-control term was developed first in 1974 by Schneider. This means that a person in your position, how

much is flexible and stable. He believes that the people in a general discussion will be divided into two categories: People with high self-control and Low self-control, each with characteristics that some people are sensitive to social status and appearance are adjusted to fit the current situation called people with high self-control. In contrast, those with low self-control tend to express their thoughts and feelings so that it fits their organization's position. People with high self-control with high behavioral health and quality of life of people with the highest social skills, so they often choose managerial positions (Todehi et al, 2014)

On creativity and innovation in the workplace, little research has been done from the standpoint and each have studied this issue. Self-esteem, self-control, self-important component of personality and creativity that can be taken if a high level of growth and personal prosperity. People with these characteristics can be operated with high productivity in the workplace and the underlying growth, progress and efficiency in the workplace. In this study, the effects of personality dimensions in terms of self-esteem, self-control and self-efficacy on creativity of accountant's agencies Yazd province differences are discussed and finally the context of strategies for enhancing the personality characteristics of individuals to establish and nurture thinking skills are provided it is possible.

Necessity of research

Research of behavioral science in general and organizational behavior in particular, shows that the optimum use of human resources based on measures in the light of the spatial organization to each employee, with a feeling of satisfaction for maximum security his quest for utility duties to do. Personality, psychological concepts of management, which in the past has attracted the attention of management to this matter that a person's character traits and values, attitudes, feelings and behavior influence is quite rational logic (Khaefolahi At El, 2011)

The three dimensions of personality (self-esteem, self-control and self-efficacy) in Yazd province accountant executive, then the impact will be studied to determine the amount of creativity that employees are in what level of these three dimensions and this feature to what extent the process affects their work and creativity in the workplace.

History Research

In a study titled ((Relationship between quality of learning experiences and feelings of self-efficacy and academic burnout Allameh Tabatabai University)) in the second semester of postgraduate students to high population 2010-2011 years of Allameh Tabatabai University with a sample size of 233 patients stratified random sampling was carried out. Analysis of the data showed that people with high levels of self-efficacy will not stop trying to kill and useful for dealing with academic problems sought appropriate solutions (Hayati At el, 2012)

In a study as ((the self-esteem of the students covered by the Imam Khomeini Relief Committee in South Khorasan Province 2010)) that the Imam Khomeini Relief Committee. The subjects covered in South Khorasan province with a sample of 250 people was conducted. The analysis of data showed that the committee supporting role, an effective role on the self-esteem of students covered (Sadat Jalil At el, 2010)

In a study titled ((self-control relationship between locus of control and organizational commitment to employee education and Sabzevar)) that the population of Sabzevar education staff of 70 people (by random sampling) was conducted. Analysis of the data showed that those with a high external locus of control and self-control were more committed than those who have self-control, internal locus of control and external locus of control was low (social) - locus of control and restraint of power forecast high of commitment and self-control have a high ability to resolve conflicts and organizational problems(Todehi At el,2011)

In an article titled ((Creativity in science teams)) that the population of Thomson and Royterz research was conducted with a population of 9428 emissions. Analysis of the data showed an inverse relationship between the size of the team and shaped a u(Nael and Jing Vang,2015)

In an article titled ((relation between self and commitment to the work and its impact job satisfaction) survey among CPAs ()), the Statistical Society of Certified Public Accountants in Kocaeli, Geb in Turkey with a sample of 161 people was conducted . Results The data showed that its operating efficiency and commitment to work on job satisfaction affect job satisfaction Society of CPAs indirectly, efficiency and commitment to work is funded (Yakan Vardil,20120)

In an article titled ((relationship between body dissatisfaction and eating regularly - the mediating role of self-esteem and depression)) in the population of university students do not go after (Norway) with a sample of 320 students (65 women) was conducted. The result of data analysis showed that women eating than men to escape the negative emotions are focused on therapeutic mechanisms such as self-esteem and decreased depression(Berchan and Vael,2015)

In an article titled ((self-confidence among students: the level of education and gender differences in self-esteem, self-efficacy and theories of intelligence implied)) in the population of students in sixth (11 years old) and students in eighth (13 years old) schools with a sample of 961 people was conducted. The results showed that a positive correlation between self-esteem, self-efficacy and gradual intelligence (EQ), but there was a negative association between intelligence and intelligence slow despite better academic achievement at the eighth grade female students' self-esteem, self-efficacy and perceived intelligence than boys Finally, the implementation of self-critical evaluation

(self-esteem, self-control, and the difference in the level of education) are related but separate executive, however, there are differences in the age and sex of the theoretical and scientific importance(Melan and Berd Bilk,2014)

The population

A sample, consisting of a collection of individuals or entities that have at least one common trait. The study population consisted of a sample, the researcher wants to study about the quality of variable(Sarmad and Bazrgan,2004)

Community: The study population consists of all accountants agencies Yazd province in 2013, the number of about 500 people.

Hypotheses:

A) The main hypothesis

there is a significant relationship between personality traits (self-esteem and self-efficacy) and the amount of accounting creative.

B) sub-hypotheses:

1. There is a significant relationship between self-efficacy and the amount of accounting creative.
2. There is a significant relationship between self-esteem and amount of accounting creative.

Research methodology

The method used in this study for the purpose, application and the method of data collection is survey and the way is descriptive and correlation method. In more than one variable correlation with both checked and result in significant correlation in the sample can be generalized to the community. Descriptive study what is described and includes descriptions, registration and analysis of existing conditions .Data research utilizes standard questionnaires already obtained validity and reliability of data collection and data Spss analysis of the results is discussed.

Sample

For example, a smaller group of society that has been selected for viewing and analysis. View sample with that of a community is selected; it can be to provide certain deduced from the profile of the whole society. Sampling is the percentage of a population as representative who shall be selected at random from the population in question (Sarmad and Bazargan,2004).

The following formula is used to determine the sample size.

$$n = \frac{NZ^2 \frac{S^2}{\alpha/2}}{(N-1)d^2 + Z^2 \frac{S^2}{\alpha/2}} = \frac{500 \times (1.96)^2 \times 0.159}{499 \times (0.05)^2 + (1.96)^2 \times 0.159} \approx 164$$

n=164: Represents the sample size

N=500: Size of population

= 0.05 α : Percent of acceptable confidence standard error

$s^2 = 0.159$ obtained Sample variance from a pilot questionnaire

d = 0.05 = Reliability or potential efficiency

Data collection

Data collection in study is library and field. First, the data collected by standard questionnaires distributed in the sample collected after removal of irrelevant data used for

the analysis. A conceptual model to explain opinions and backgrounds library method has been used.

The data collection tool

The instrument used in this study, a standardized questionnaire creativity, Rosenberg Self-Esteem Scale (RESE), self-efficacy questionnaire GES-10, which in previous studies has confirmed its validity.

Descriptive Statistics

In this part of the analysis was to determine the distribution of samples with respect to variables such as gender, marital status, education level, work experience and age are

discussed. As well as the related tables and graphs are presented in Appendix

Table 1: details of the demographic population

Percent	Frequency	Group	Variable
45/1	74	man	generic
54/9	90	women	
25/6	42	single	marital status
74/4	122	Married	
5/5	9	Diploma	Level of education
15/2	25	Skill	
50/6	83	Expertise	
26/8	44	M.S	
1/8	3	PHD	
4/9	8	Under 25 years	age
47	77	Between 26 to 35 years	
34/8	57	Between 36 and 45 years	
9/8	16	Between 46 and 55 years	
3/7	6	Over 56 years	
25	41	Less than 5 years	job experience
34/8	57	Between 6 to 10 years	
24/4	40	Between 11 and 15 years	
10/4	17	Between 16 to 20 years	
5/5	9	Over 20 years	
100	164	total	

According to the table above the 164 individuals who responded were 74 men, 90 women showed that 45 percent of male and 55% female and 26% were single and 74% are married. Also, about 35 percent of people between 36 and 45 years old. In terms of education, 51 percent have a bachelor's degree, 27 percent of master's degree, associate degree, 15%, and 2% of PhD graduates are included. In addition, about 25% of the subjects less than 5 years, 35% between 6 and 10 years, 24% between 11 and 15 years, 10%

between 16 and 20 years and 6% higher than 20 years of service.

Inferential statistics

Statistical analysis of the study with the mean scale. T test a sample to compare the observed variables have shown the theoretical mean scale. And according to the mean estimate of variables can be concluded that the mean scores of creativity, self-esteem, self-efficacy were greater than 3 is therefore significantly higher than average.

Table 2.The t-test for variables

Comparison of the mean observed with constant 3					Variable
The difference between	Sig	Degrees of freedom	t	Means	
.60732	.000	163	20.281	3.6073	Creativity) CRE(
.57439	.000	163	16.864	3.5744	efficacy self-)SEF(

Home Models

It is necessary to enter the first stage of hypothesis testing to ensure the accuracy of the measurement model. The confirmatory factor analysis using path analysis was conducted to test the significance of the agents. The analysis was conducted by using LISREL statistical software and structural equation modeling.

In examining each of the models to verify the structural relationships should ensure appropriate and measured the fitness of the model. Statistics and other appropriate measures for this purpose should be studied model. In this case, the appropriate models with the following conditions are optimal. The amount to less than 3 degrees of freedom to be and the less the better, because this test shows the difference between data and model.

Stock RMSEA, from 08/0 smaller (closer to zero) show the fit of the model, And if it does not provide adequate measures to reform model using model output to reform the payment models, And then use the model to study questions and hypotheses in the model.

Study models with measured test t, the standard rate and the amount of errors

The proposed measure is the number of observed variables equation. Each equation includes path coefficient between the observed variables and the latent variable, measurement error variable observed with significance test is based on the characteristic t and the value of R2, the coefficient of determination or the proportion of variance explained by the latent variable.

Self-esteem (SES)

Table 3. Coefficients t value for the self-esteem index

error	The coefficient of determination	T-statistics	Standard rate	items
0/064	0/50	9/95	0/71	Q11
0/073	0/46	9/41	0/68	Q12
0/074	0/51	10/14	0/72	Q13
0/070	0/58	11/05	0/76	Q14
0/077	0/45	9/36	0/67	Q15
0/085	0/52	10/27	0/72	Q16
0/080	0/46	9/44	0/68	Q17
0/083	0/19	5/57	0/44	Q18
0/078	0/23	6/24	0/48	Q19
0/080	0/25	6/48	0/50	Q20

Self-efficacy (SELF)

Table 4 Coefficients and t value for the self-efficacy index

error	The	T-statistics	Standard rate	items
0/079	0/61	11/40	0/78	Q21
0/078	0/34	7/83	0/59	Q22
0/075	0/35	7/96	0/59	Q23
0/069	0/34	7/84	0/59	Q24
0/076	0/32	7/45	0/56	Q25
0/070	0/65	11/95	0/80	Q26
0/069	0/33	7/70	0/58	Q27
0/066	0/34	7/77	0/58	Q28
0/059	0/48	9/63	0/69	Q29
0/063	0/30	7/13	0/54	Q30

Creativity (CREE)

Table 6 Coefficients and t value for index creation

error	The determine	T-statistics	Standard rate	items
-	0/38	-	0/61	Q1
0/10	0/60	7/89	0/78	Q2
0/11	0/36	6/51	0/60	Q3
0/11	0/44	7/08	0/67	Q4

0/10	0/46	7/19	0/68	Q5
0/096	0/35	6/46	0/59	Q6
0/10	0/44	7/06	0/66	Q7
0/10	0/35	6/42	0/59	Q8
0/11	0/47	7/22	0/68	Q9
0/092	0/71	8/35	0/84	Q10

Structural equation modeling methodology, initially it is necessary to construct validity were examined to determine buoy-elected to measure the desired variables are accurate. In this way, the path coefficient of each item with its own variable t value is higher than 1/96. In this case, the statements of accuracy is necessary to measure the latent variable; Thus, if the absolute value of the t-statistic is larger than 1/96, at 95% and if the value of t-statistic is more than 2/58, the coefficient is significant at 99% confidence level. According to the results of measuring the homogeneity of

Table7. indices fit

The amount reported	Indicators
1236/14	k
847	Degrees of freedom
1/46	k
0/053	RMSEA
0/84	GFI
0/81	AGFI
0/92	NFI
0/96	NNFI
0/97	IFI
0/97	CFI

As you can see the amount of degrees of freedom equal to 1/46 and smaller than 3, which is a good value. This indicator represents the difference between the low, low conceptual model with observed data research. Also, the RMSE of 0 / 053e and less than 0/08. Furthermore, the RMSEA index decreases, the model is a better fit. And

the items with a t-statistic greater than 1.96, and the coefficient of determination was good, so they do not remove any of the items after the model with all items (questions) Continue and to investigate the pay model. However, based on the standard rate (load factor), an indication that most of the time factor, the greater the share of the measurement of relevant variables and indicators that have smaller coefficients of the structure plays a smaller share on the measure.

Approved Models

indices (NFI - NNFI - IFI - CFI) is greater than 0.9 and GFI and AGFI index is greater than 8.0. Once the desired model is shown and confirmed.

Table 8. Summary standardized coefficients, the coefficient of determination, the t-statistic hypothesis and thus

Result	coefficient of determination	T-statistics	Standard rate	Routes
Confirmation	0/68	90/2	0/32	Self-esteem ←Creativity
Confirmation		2/54	0/27	Self-efficacy ←Creativity

According to Table 8 shows the estimated coefficient for the variable creativity, 0/68 content and show that the variables of self-esteem, self-efficacy and self-regulation altogether

could explain 68% of the creative changes. According to the standard rate and t- self-esteem (0/32) and efficacy (0/27) have the highest impact on creativity variable. (Highest standardized path coefficient)

Test hypotheses

After review and approval of the original model, the model assumptions are evaluated and if the absolute value of the t-statistic is less than the null hypothesis 1/96 concluded and if the absolute value of the t-statistic is greater than 1/96 reject the null hypothesis. This section examines the assumptions related to each question.

Hypothesis 1: self-esteem influence on Yazd executive creative accountants.

H0: self-esteem had no significant effect on creativity.

H1: self-esteem has a significant effect on creativity.

According to Table 8, the absolute value of the t-statistic is 2/90 and greater than 1/96, then the null hypothesis is rejected. This means that 95% of self-esteem on the executive creative accountants Yazd province had a significant effect and the value of 0/32 and positive (direct) is. This means that with increasing levels of self-esteem, creativity increases.

Hypothesis 2: Self- Efficacy influence on Yazd executive creative accountants.

H0: Self-efficacy had no significant effect on creativity.

H1: Self-efficacy is a significant effect on creativity.

According to Table 8, the absolute value of the t-statistic is 2/54 and greater than 1/96, then the null hypothesis is rejected at 95% efficacy on creative accounting executive Yazd province had a significant effect, And the effect 0/27 and the positive (direct) is. This means that with increasing levels of self-efficacy, increased creativity.

Conclusion

First hypothesis: self-esteem influence on Yazd executive creative accountants

According to the results obtained from this study is a significant relationship between self-efficacy and creativity of those who have high self-efficacy are high in terms of creativity.

Seyf and Maharlouie (2014) study as personal characteristics affecting the establishment and development of creativity in students of Shiraz University concluded that self-efficacy and intrinsic motivation is the most effective creativity. So we can conclude that there are positive relationship between creativity and self-efficacy. Because other research suggests coordinating investigations with the relationship between two variables, efficacy and creativity and research can be extended to accountants executive of Yazd.

Hypothesis 2: Self- Efficacy influence on Yazd executive creative accountants

Self-esteem, sense of values, the degree of ratification, approval, acceptance and value that person feels about themselves, speaking of self-esteem comes to personal or sentimental value, which is considered to be embodied individual members. One of the most complex personality issues twigs inferiority. People who feel their inability to do less work, effort and try their hand. Healthy growth requires that a person's character not only for knowledge but for their acceptance operate.

Reference

- Afid ayob , Hussain aini , MostAffa ,M . “ assessment of creativity in electronica engineering” . j social and behavior science , 2011 , july 60(2012) , e 463 – 467.
- Ardil Yakan , Erdil Oyo , “relationships between self – efficacy and work engagement and effect on job satiation” , a surrey of certified public accountant , j social u behavior science 2012 , 58 (2012) , e370-378.
- Azar, A. Momeni, M. (2012). “Statistics and its application in management”, Volume II, the publisher, Sixth Edition.
- Bayat, A, Yaghobi, A. (2014). “The relationship between self-esteem and happiness and creativity of students Avicenna”, Initiative and creativity in the humanities, Volume III, Number Four.
- Davoodi, A, Moghimi, M . Assessment model based creative learning activities in elementary school Saveh city. Journal of New Approaches in Educational Management, Issue One.
- Ebrahimian, M, kardan, A. (2013). “Learning self-regulation”. Virtual Portal University of Applied Sciences telecommunications industry of Iran-Shiraz.
- Etebarian, A, Poor vali, Z. (2008)”Determination of self-control Roth conflict resolution strategies among office workers Azad University Branch”. New Approaches in Educational Administration Quarterly, first year, second.
- Estella Bain, Allan Mcgroerty, Michelle Runcie, Coping strategies self-esteem and levels of interrogative suggestibility ,j personality and individual difference 2015,75(2015), e85-94.
- Eivind Meland, John Breidablik, “Self-beliefs among students :grade level and gender difference in self-esteem” , self-efficacy and implicit theories of intelligence ,j learning and individual difference 2014,35(2014),e1-8.
- Ingo Brechan, Ingela Lundin, Relationship between body dissatisfaction and disorder eating: mediating role of self-esteem and depression 2015,17(2015),e 49-58.
- Iravanian, H, Asadifard, A (2011).”The relationship between language learning strategies and self-esteem of students in English”. Devise Journal, Volume V, Number Three.
- Khoshnevisan, Z, Afroz, G. (2011). “The relationship between self-efficacy”, depression, anxiety and stress. Journal of behavior, Volume V, Number Twenty.
- Majidi, A. (2012) “think differently” . Journal of a doctor Mohseni, A, Mousavi, H, Jamali, M. (2013). “The role of entrepreneurship education in students' entrepreneurial attitude and self-efficacy beliefs”. Journal of Research and planning in higher education, number sixty-nine
- Masoudnia, E. (2008). “general self-efficacy and social phobia: Bandura's social cognitive model evaluation”. University, Faculty of Education and Psychology, Volume IV, Number Three.
- Rezaei, A. M, Ebrahimi, GH., Rezaei, N. (2014). “Forecast creativity based on personality traits. Journal of initiative and creativity in the humanities”, Volume III, Number Four
- Rezaeian, A. (2011). “principles of organization and management”, Tehran: Publication side.

University College of Takestan

Sadat Jalili, M. Sharifi, M. Asadzadeh, A. Mohammadi, J (2010).” the self-esteem of the students covered by the Relief Committee in South Khorasan province”. Cultural Management magazine, Issue Seven

Rainout varies, Gelaerlois , tales of two self-control scales : relations with five factor and hexagon traits , j personality and individual difference 2013 , 54(2013) – e756 - 760

Sarmad, V, Bazargan, A. (2004). “Research methods in the behavioral sciences”. Informed Publishing, 2004.

Serika celetion , Avik kennet , Kamyak centet , Alagiu derya , determination of students self – esteem levels pamukkala university , j social and behavior science 2014 , 116 (2014) , e 300 – 307.

Xiaoqan Ding ,Yi Tang, Yokin Ding, Mood and personality predict improvement in creativity due to meditation training ,j leraning and individual difference 2014, e142-161.