

Information Technology Proficiency of Trainers and its Impact on Knowledge Quality Provided to Trainees: An Applied Study at the Financial and Accounting Training Center at the Ministry of Finance

Hudhaifa Haitham Ahmed ¹, Hatem Dellagi ²

¹ Lisefe Tunis and University of Tunis Al-Manar Faculty of Economic Sciences and Management in Tunisia

² Lisefe Tunis and Faculty of Economic Sciences and Management in Nabeul

Abstract:

This study investigates the impact of trainers' information technology (IT) Proficiency on the quality of knowledge transfer to trainees. The evaluation of the Financial Accounting Training Area within the Department of Finance examines how trainers' expertise in IT tools, systems, and applications affects their ability to deliver high-quality, relevant, and effective training. The study uses mixed methods, combining quantitative data from surveys with qualitative insights from interviews to provide a broader understanding of these relationships. The findings reveal significant positive relationships between the interface between ICT skills and good knowledge is well equipped to adapt to evolving demands. This underscores the need for targeted IT upskilling programs for trainers to improve training efficacy and equip trainees with contemporary financial and accounting skills.

Keywords: Information Technology Proficiency, knowledge quality, Financial and Accounting Training Center.

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1. INTRODUCTION

In the modern era characterized by rapid advancements in information technology (IT) Proficiency, organizations increasingly rely on technology to improve their operations, decision-making and training programs. It has also emerged that a major factor affecting overall quality.

This study focuses on the Financial Accounting Training Center at the Department of Finance, a leading institution dedicated to equipping professionals with the skills necessary to excel in the financial and accounting professions. The organization is faced with the challenge of ensuring that its trainees have sufficient IT skills to deliver high quality, relevant and engaging training programmes.

The aim of this study is to investigate the effect of trainers' ICT skills on knowledge transfer to trainees. By analyzing teachers' ICT capabilities, the study aims to identify key areas for improvement and recommend strategies to enhance the training process.

Through this applied research we seek to contribute to the broader discourse on the role of IT in professional training environments, so that insights can help not only the financial accounting training area but organizations a similarly trying to adapt for technological advances as well. The findings are expected to shed light on the interaction between technical competence and quality of knowledge, ultimately guiding the development of more effective training strategies.

2. LITERATURE REVIEW

A. Information Technology Proficiency

Information technology (IT) Proficiency refers to the ability to effectively use technology to perform tasks, solve problems, and increase productivity in a variety of contexts It encompasses skills and knowledge areas related to the creation, use and consumption of technology around (Cázares, 2010). IT Proficiency are increasingly important in today's digital world, where technology plays a central role in both personal and professional settings (Weigel, & Hazen, 2014).

A solid IT proficiency foundation is critical to success in many areas. It increases employability, as employers often look for candidates who can take advantage of technology and cut it efficiently. Additionally, IT proficiency contributes to robustness and efficiency at the individual and organisational levels.

Having a solid foundation in IT skills is critical to success in many areas. It increases employability, as employers often look for candidates who can take advantage of technology and cut it efficiently. Additionally, at the individual and organizational level, IT skills contribute to robustness and efficiency. (Saad, & Sankaran, 2020).

The dimensions of IT proficiency can be categorized into several key areas: (Yuan, et al, 2024)

Technical skills: This includes knowledge of hardware, software, programming languages, and data management. Proficiency in these areas enables individuals to effectively use technical tools and systems.

Information skills: The ability to locate, analyze and effectively use information is critical. This piece emphasizes understanding how data is acquired and interpreted, which is important in making informed decisions.

Problem solving skills: IT skills include the ability to problem solve and have technical problems solved. This requires critical thinking and the ability to apply technical solutions to real problems.

Communication Skills: Effective communication skills are essential in a technology driven environment. This includes the ability to explicitly communicate technical information to non-technical users.

Adaptation: The technological landscape is constantly changing, so flexibility and a willingness to learn new tools and systems are key to developing IT skills

Ethical and Responsible Use: Understanding the ethical implications of using technology, including issues of privacy, security and digital citizenship, is increasingly important in the digital age

B. Knowledge quality

Knowledge quality refers to the factors that determine the usefulness and usefulness of knowledge in a particular context. It encompasses a variety of factors that assess how well knowledge serves its intended purpose, whether in an educational setting, organizational structure, or other application Quality of knowledge can significantly affect decision-making, learning outcomes, and overall performance (Corral de Zubielqui, et al, 2019).

Understanding and measuring quality knowledge is important for organizations and educators. Higher quality knowledge can improve learning experiences, make better decisions, and improve organizational performance. By focusing on these considerations, stakeholders can develop strategies to improve the knowledge base of their systems, ensuring that it adequately meets user needs (Zhang, et al, 2019).

Recent studies have identified several key dimensions that contribute to the overall quality of knowledge: (Waheed, & Kaur, 2016)

Intrinsic Knowledge Quality (IKQ): This dimension focuses on the internal qualities of knowledge itself, such as accuracy, reliability, and relevance. High internal quality ensures that knowledge is capable, reliable, and applicable in a practical environment.

Contextual Knowledge Quality (CKQ): This aspect emphasizes the importance of context in assessing knowledge. Knowledge related to the specific context or situation in which it is used is considered to have a high contextual quality.

Representational Knowledge Quality (RKQ): This dimension is concerned with how knowledge is presented and organized. Effective representation can enhance understanding and facilitate positive communication of ideas.

Accessible Knowledge Quality (AKQ): Knowledge Accessibility refers to the ease with which individuals or organizations can acquire and use knowledge. Knowledge that is accessible and accessible is considered to have a high degree of accessibility.

Actionable Knowledge Quality (AQK): This aspect assesses whether knowledge can be effectively used to make decisions or take action. Knowledge that leads to useful results is considered usable.

3. HYPOTHESIS

Information technology (IT) proficiency among trainers is essential to improve knowledge transfer to trainees. ICT-savvy teachers can use a variety of tools and platforms to create an engaging and effective training experience. These skills enable the use of modern learning methods, such as e-learning, virtual simulations and interactive materials, which can greatly improve trainer engagement and information retention. Information technology (IT) proficiency characterized by technical skills, Information skills, Problem-solving skills, Communication Skills, Adaptation, Ethical and Responsible Use are posited to enhance the knowledge quality.

Therefore, the following hypotheses were formulated [see figure 1]

- H1 There is a positive significant effect of Information Technology Proficiency of trainers on knowledge quality provided to trainees.
- H1-1 There is a positive significant effect of technical skills on knowledge quality.
- H1-2 There is a positive significant effect of Information skills on knowledge quality.
- H1-3 There is a positive significant effect of Problem-solving skills on knowledge quality.
- H1-4 There is a positive significant effect of Communication Skills on knowledge quality.
- H1-5 There is a positive significant effect of Adaptation on knowledge quality.
- H1-6 There is a positive significant effect of Ethical and Responsible Use on knowledge quality.

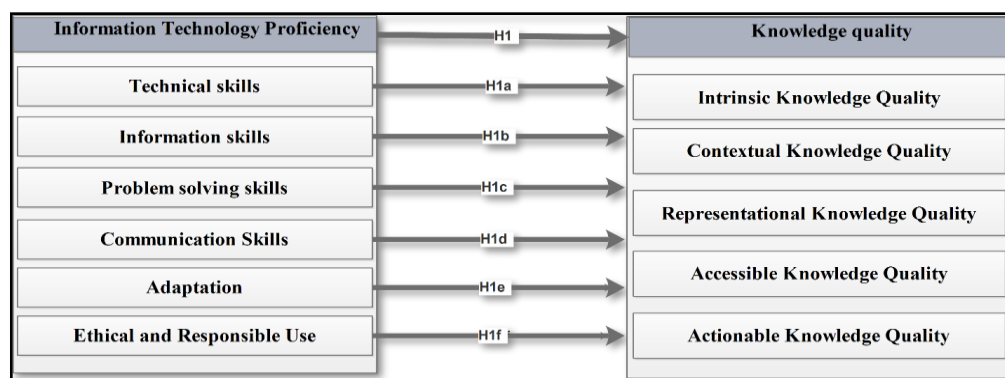


Figure 1. Hypotheses Diagram

4. MEASUREMENT

The study adopted established instruments from previous studies to measure Information Technology Proficiency and knowledge quality. Table 1 provides used measures.

Table 1. Measurement of variables

Variable's code	Items	source
ITP	3	(Kaminski, et al, 2009) (Yuan, et al, 2024)
TS	3	
IS	3	
PS	3	
CS	3	
AD	3	
ER	3	
KQ	3	(Sarkheyli, et al, 2013) (Waheed, & Kaur, 2016)
IKQ	3	
CKQ	3	
RKQ	3	
ACKQ	3	
AKQ	3	

Source: By author based on literature in the Table

5. DATA COLLECTION

The questionnaire was distributed the use of a random sampling approach, with members decided on from trainees on the Financial and Accounting Training Centre. From August 1, 2024, to March 1, 2025, a complete of 109 legitimate responses have been amassed, which have been deemed suitable for statistical analysis.

6. DATA ANALYSIS

The information analysis accompanied a 3-step method. First, a descriptive analysis supplied an outline of the collected statistics. The subsequent steps worried a two-degree PLS-SEM analysis, consisting of (a) comparing the measurement model’s validity and reliability and (b) examining the structural model, including path analysis to check the hypothesized relationships.

A. Descriptive Analysis

The descriptive analysis objectives to summarize the gathered records. As proven in Table 2, the mean and standard deviation for the variables. All variables exceeded the assumed mean of three at the 5-factor Likert scale, indicating variability throughout the studied pattern.

Table. 2 Descriptive analysis results

Variable	Mean	Standard Deviation
ITP- IV		
TS	4.428	0.583212
IS	4.190	0.609821
PS	4.380	0.810923
CS	4.095	0.575383
AD	4.142	0.499433
ER	3.857	0.494872
KQ- DV		
IKQ	4.476	0.575383
CKQ	4.047	0.712697
RKQ	4.523	0.494872
ACKQ	4.142	0.594317
AKQ	4.333	0.659829

Source: By author based on SmartPLS software outputs

B. Measurement model

According to Hair et al. (2017), the measurement model should meet three key criteria:

Internal consistency reliability, with composite reliability values of at least 0.60 and Cronbach’s Alpha of 0.70 or higher.

Indicator reliability, where standardized loadings should reach a minimum of 0.70.

Convergent validity, indicated by an average variance extracted (AVE) value of 0.50 or above.

A dimension model became evolved using SmartPLS V.4 software, and the outcomes—provided in Table (three)—met all the required assessment criteria.

Table 3. Measurement model

Items	Factor loading	Cronbach Alpha	composite reliability	AVE
TS1	0.887	0.78	0.83	0.59
TS2	0.771			
TS3	0.785			
IS1	0.794	0.74	0.82	0.57
IS2	0.739			
IS3	0.741			
PS1	0.859	0.77	0.88	0.51
PS2	0.763			
PS3	0.772			
CS1	0.838	0.76	0.87	0.53
CS2	0.725			
CS3	0.7388			
AD1	0.748	0.79	0.89	0.54
AD2	0.756			
AD3	0.744			
ER1	0.762	0.73	0.82	0.58
ER2	0.856			
ER3	0.761			
IKQ1	0.723	0.78	0.88	0.53

IKQ2	0.740		0.76	0.828603	0.57
IKQ3	0.713				
CKQ1	0.793				
CKQ2	0.801		0.79	0.87	0.594317
CKQ3	0.821				
RKQ1	0.721				
RKQ2	0.770		0.75	0.86	0.56
RKQ3	0.807				
ACKQ1	0.705				
ACKQ2	0.733		0.74	0.83	0.61
ACKQ3	0.769				
AKQ1	0.839				
AKQ2	0.740				
AKQ3	0.748				

Source: By author based on SmartPLS software outputs

C. Structural Model

To test the relationships between the studied variables, a path model was built using SmartPLS, where each path (relationship) is significant when the t-value > 1.96 and the p-value < 0.05. Table 4 illustrates the results.

Table 4. Path Analysis

Hypothesis	path	path coefficient	t-Value	P-value	Result	R ²
H1	ITP→KQ	0.675	6.523	0.000	Accepted	0.793
H1a	TS→KQ	0.497	4.047	0.000	Accepted	
H1b	IS→KQ	0.494	4.619	0.000	Accepted	
H1c	PS→KQ	0.519	4.571	0.000	Accepted	
H1d	CS→KQ	0.503	4.380	0.000	Accepted	
H1e	AD→KQ	0.469	4.190	0.000	Accepted	
H1f	ER→KQ	0.448	4.666	0.000	Accepted	

Source: By author based on SmartPLS software outputs

Table (4) presents the path coefficients; based on the required criteria outlined by Hair et al. (2017), all the hypotheses were accepted. The coefficient of determination (R²) for the main hypothesis was found to be 0.455. This indicates that information technology proficiency explains 45% of the variance in the knowledge quality variable, while the remaining percentage is attributed to factors not addressed in the current study.

7. DISCUSSION

The findings of this study provide substantial evidence in support of the hypothesis that information technology proficiency has a positive effect on knowledge quality among trainees at the Financial and Accounting Training Centre. Using PLS-SEM, all five hypotheses were retrieved, indicating the importance of each dimension of information technology proficiency in promoting knowledge quality.

The study is consistent with previous literature that information technology proficiency as a whole significantly increases knowledge quality. By technical skills, information skills, problem-solving skills, communication skills, adaptation, and ethical and responsible use, the Financial and Accounting Training Centre can improve the knowledge quality provided to trainees. These findings have practical implications for trainers in the Financial and Accounting Centre and suggest that fostering an information technology proficiency can significantly improve the effectiveness of knowledge quality in the

Financial and Accounting Centre.

8. CONCLUSION AND RECOMMENDATIONS

The examine at the Information Technology proficiency of running shoes on the Financial and Accounting Training Center in the Ministry of Finance well-known shows an enormous correlation between trainers' IT abilities and the excellent of understanding imparted to trainees. As the panorama of financial accounting keeps to adapt with technological improvements, the ability of running shoes to efficaciously make use of IT tools is critical. Research shows that powerful use of data technology applications can decorate the performance and effectiveness of schooling tactics, leading to improved consequences for trainees.

Moreover, the findings recommend that trainers who're proficient in IT no longer only supply content material extra efficaciously but additionally foster an enticing gaining knowledge of surroundings that encourages expertise retention and alertness. This aligns with broader developments in administrative center training, where the integration of era is more and more diagnosed as a key aspect in maximizing education impact.

Recommendations

The study provides the following recommendations:

- ✓ Enhance IT Training for Trainers: It is critical to implement ongoing professional development packages focused on IT abilities for running shoes. This may want to consist of workshops, online publications, and hands-on education periods that cover the modern-day technology applicable to economic accounting.
- ✓ Integrates technology into training programs: Training courses should include modern IT equipment and platforms that facilitate interactive learning. This may include the use of simulation software, online collaboration equipment and data analysis applications that reflect real -world -scenarios.
- ✓ Evaluate Training Efficiency: Install a strong response mechanism to assess the effectiveness of training programs. This may include examination and assessment that measures the knowledge of trainees before and after training sessions, which allows continuous improvement based on data-driven insights.
- ✓ Promote a continuous learning culture: Encourage coaches and trainees to associate with equal life learning. This can be supported by providing access to online resources, professional networks, and industry conferences that keep them updated on the latest trends and technologies in financial accounting.
- ✓ Promote knowledge sharing: Create platforms for coaches to share best practices and experiences on the use of technology in training. This can increase collective knowledge and promote innovation in training methods.

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