

Appendix (1)
The demographic characteristics of the respondents

Sex	Frequency	Percent
Male	268	67.7
Female	128	32.3
Total	396	100
Age		
Less than 25	28	7.1
From 25 – to less than 30	64	16.2
From 30 – to less than 35	112	28.3
From 35 – to less than 40	84	21.2
40 and above	108	27.3
Total	396	100
University		
IUG - Islamic	206	52.0
AUG - Azhar	72	18.2
Aqsa	46	11.6
QOU -Quds Open	30	7.6
Other	42	10.6
Total	396	100
Level of education		
Diploma	4	1.0
Undergraduate	280	70.7
Postgraduate	96	24.3
Doctoral	16	4.0
Total	396	100
Position		
Accountant	244	61.6
Administrative	14	3.5
Department Head	80	20.2
Manager	50	12.6
Other	8	2.0
Total	396	100
Practical experience		
Under three years	46	11.6
Between three and under six years	62	15.7
Six to less than ten years	104	26.3
Between the ages of 11 and under 15	78	19.7
15 years and up	106	26.8
Total	396	100
The number of training courses		
None	12	3.0
3 courses or less	66	16.7
4-7 courses	132	33.3
8 courses or more	186	47.0
Total	396	100

Analyzing Descriptively. The respondents' demographic details are shown in appendix 1, namely, Graduates of accounting education in Palestinian universities. The results highlighted that the percentage of males reached 67.7%, while the percentage of females was 32.3%, because the Palestinian society is a masculine society in terms of employment. As for age, the largest group of respondents reached the age of between 30 and 35. This indicates that they have sufficient experience and knowledge in answering the study's questions. As for universities, most of the respondents are graduates of Azhar and Islamic universities, and this is because these two universities are among the oldest universities in Palestine. As for qualifications, the percentage of respondents reached 70.7% who hold bachelor's degrees, and this means they're a good understanding. For the questionnaire and the answer to it, as for the job title, the percentage of accountants in it reached 61.6%, and this means that the respondents are familiar with accounting work, and with regard to experience, most of those surveyed had worked for more than six years, and this indicates that the respondents have sufficient experience to judge, and with regard to the training courses, it reached 47% of the respondents had eight or more training courses. This means that most of the respondents went through continuing education after university.

Appendix (2)

Measurement Model Analysis

Each construct's validity and reliability tests were taken into consideration when evaluating the measurement model. To this aim, the suitability of the components and the way the constructs are arranged internally in the study instrument were evaluated using the reliability and validity study for the four latent components.

Reliability Analysis of the measurements using Cronbach's

The reliability of the questionnaire means that when a questionnaire is reapplied, it yields the same findings, which is a sign of its dependability. It also refers to how closely the scale reads each time it is used, or how consistently, harmonically, and continuously it performs when employed repeatedly at various points in time (Al-Jirjawi, 2010 AD, p. 97).

Using Alpha Coefficient, the researcher verified the questionnaire's stability. Alpha assesses the internal consistency, or whether every item on the instrument measures the same thing. (George D. & Mallery P, 2006). Alpha result typically ranges from 0.0 to + 1.0; higher result indicates a better level of internal consistency. Each questionnaire field's Cronbach's coefficient alpha was determined, and the findings were as follows:

The questionnaire's reliability for "Intellectual skills" was determined.

Appendix 2 presents the alpha values used to assess the dependability of each item in the "Intellectual skills" category, as shown in appendix 2.

The previous data in appendix (2) shows that each item has a high Cronbach's alpha coefficient value, spanning from 0.821 to 0.857, while the value of the coefficient reached (0.870) for all field items. This indicates a high level of statistical significance and dependability.

Appendix 2 displays alpha to assess the dependability of each item in the "Intellectual skills" category.

#	Item	Cronbach's Alpha Coefficient
1.0	Utilize investigation, integration, and analysis to assess facts and information from many sources and viewpoints.	0.857
2.0	Apply professional judgment to arrive reaching thoughtful judgments based on all relevant information and conditions, including the identification and evaluation of alternatives.	0.847
3.0	Determine when seeking the advice of experts is necessary to address issues and draw conclusions.	0.821
4.0	To solve difficulties, use logic, critical analysis, and creative problem-solving.	0.843
5.0	Provide recommendations for resolving complex, unstructured issues.	0.846
Total		0.870

Appendix (3)

The questionnaire's reliability for "Interpersonal and communication skills" was determined.

Appendix 3 presents the alpha values used to assess the dependability of each item in the "Interpersonal and communication skills" category, as shown in appendix 3.

The previous data in appendix (3) shows that each item has a high Cronbach's alpha coefficient value, spanning from 0.926 to 0.934, while the value of the coefficient reached (0.938) for all field items. This indicates a high level of statistical significance and dependability.

Appendix 3 displays alpha to assess the dependability of each item in the "Interpersonal and communication skills" category.

#	Item	Cronbach's Alpha Coefficient
1.0	Show collaboration and team spirit when pursuing company objectives.	0.934
2.0	In official and informal presentations, discussions, and reporting settings, communicate succinctly and effectively in both written and spoken forms.	0.928
3.0	In every communication, show that you are cognizant of linguistic and cultural variances.	0.926
4.0	Use good interviewing practices and attentive listening.	0.926
5.0	Utilize your negotiating abilities to get to deals and solutions.	0.929
6.0	Use consulting techniques to avoid or eliminate conflict, find solutions to issues, and take advantage of opportunities.	0.928
7.0	Share your thoughts and persuade others to lend their support and dedication.	0.931
Total		0.938

Appendix (4).**The questionnaire's reliability for "Personal skills" was determined**

Appendix 4 presents the alpha values used to assess the dependability of each item in the "Personal skills" category, as shown in appendix 4.

The previous data in appendix (4) shows that each item has a high Cronbach's alpha coefficient value, spanning from 0.823 to 0.862, while the value of the coefficient reached (0.863) for all field items. This indicates a high level of statistical significance and dependability.

Appendix 4 displays alpha to assess the dependability of each item in the "Personal skills" category.

#	Item	Cronbach's Alpha Coefficient
1.0	Show that you are dedicated to lifelong learning.	0.862
2.0	Use professional skepticism by challenging and evaluating all sources of information.	0.853
3.0	Establish high expectations for yourself and others, and keep an eye on your performance by reflecting on it and getting feedback from them.	0.835
4.0	Control your time and resources to fulfill your professional obligations.	0.825
5.0	Recognize obstacles and make plans for possible solutions.	0.823
6.0	Maintain an open mind towards novel prospects.	0.838
Total		0.863

Appendix (5)

The questionnaire's reliability for "Organizational skills" was determined.

Appendix 5 presents the alpha values used to assess the dependability of each item in the "Organizational skills" category, as shown in appendix 5.

The previous data in appendix (5) shows that each item has a high Cronbach's alpha coefficient value, spanning from 0.894 to 0.907, while the value of the coefficient reached (0.913) for all field items. This indicates a high level of statistical significance and dependability.

Appendix 5 displays alpha to assess the dependability of each item in the "Organizational skills" category.

#	Item	Cronbach's Alpha Coefficient
1.0	Complete tasks in line with established procedures to ensure that deadlines are met.	0.907
2.0	Examine your own and other people's work to make sure it meets the organization's quality requirements.	0.894
3.0	Utilize people management techniques to inspire and foster growth in others.	0.894
4.0	Use your delegating abilities to complete assignments.	0.896
5.0	Use your leadership abilities to motivate people to contribute to the objectives of the company.	0.895
6.0	Utilize the right tools and technology to boost productivity, effectiveness, and decision-making.	0.899
Total		0.913

Appendix (6)

The questionnaire's reliability for "each field of the questionnaire" was determined.

Appendix 6 presents the alpha values for all fields, as shown in appendix 6.

The previous data in appendix (6) shows that each field has a high Cronbach's alpha coefficient value, spanning from 0.863 to 0.938, the outcome confirms the validity of every questionnaire area. For the complete questionnaire, the value of the coefficient reached (0.964), indicating a good degree of reliability.

The study's validity and reliability have been verified, giving the researcher complete confidence in the questionnaire's validity for collecting data, addressing research questions, and evaluating hypotheses.

Appendix 6 display Alpha for all fields.

#	The Field	Number of items	Cronbach's Alpha Coefficient
1.0	Intellectual skills	5	0.870
2.0	Interpersonal and communication skills	7	0.938
3.0	Personal skills	6	0.863
4.0	Organizational skills	6	0.913
Total		38	0.964

Appendix (7)

Validity of the scale "Pearson correlation coefficient"

Internal validity refers to how well each item of a questionnaire aligns with the field to which it belongs, the researcher was able to determine the questionnaire's internal consistency.

"Intellectual skills" internal validity findings

Appendix 7 presents the Pearson correlation for each item in the "Intellectual skills" category and the field's total score, as shown in appendix 7.

The Pearson measure among each item in the "Intellectual skills" domain, the total score for the domain, and the total score for the field is displayed in appendix (7). It can be concluded that the items in this domain are valid and consistent in measuring the things for which they were intended because the Pearson measure are significant at $\alpha = 0.05$ and a p-value below the sig threshold 0.05.

Appendix (7) displays the Pearson measure for each item in the "Intellectual skills" and the field's total score.

#	Item	The Pearson measure	Sig
1.0	Utilize investigation, integration, and analysis to assess facts and information from many sources and viewpoints.	0.768	0.000
2.0	Apply professional judgment to arrive reaching thoughtful judgments based on all relevant information and conditions, including the identification and evaluation of alternatives.	0.795	0.000
3.0	Determine when seeking the advice of experts is necessary to address issues and draw conclusions.	0.871	0.000
4.0	To solve difficulties, use logic, critical analysis, and creative problem-solving.	0.813	0.000
5.0	Provide recommendations for resolving complex, unstructured issues.	0.809	0.000

Appendix (8)
"Interpersonal and communication skills" internal validity findings

Appendix 8 presents the Pearson correlation for each item in the "Interpersonal and communication skills" category and the field's total score, as shown in appendix 8.

The Pearson measure among each item in the " Interpersonal and communication skills " domain, the total score for the domain, and the total score for the field is displayed in appendix (8). It can be concluded that the items in this domain are valid and consistent in measuring the things for which they were intended because the Pearson measure are significant at $\alpha = 0.05$ and a p-value below the sig threshold 0.05.

Appendix (8) displays the Pearson measure among each item in the " Interpersonal and communication skills" and the field's total score.

#	Item	The Pearson measure	Sig
1.0	Show collaboration and team spirit when pursuing company objectives.	0.815	0.000
2.0	In official and informal presentations, discussions, and reporting settings, communicate succinctly and effectively in both written and spoken forms.	0.862	0.000
3.0	In every communication, show that you are cognizant of linguistic and cultural variances.	0.877	0.000
4.0	Use good interviewing practices and attentive listening.	0.877	0.000
5.0	Utilize your negotiating abilities to get to deals and solutions.	0.854	0.000
6.0	Use consulting techniques to avoid or eliminate conflict, find solutions to issues, and take advantage of opportunities.	0.864	0.000
7.0	Share your thoughts and persuade others to lend their support and dedication.	0.840	0.000

Appendix (9)

"Personal skills" internal validity findings

Appendix 9 presents the Pearson correlation for each item in the "Personal skills " category and the field's total score, as shown in appendix 9.

The Pearson measure among each item in the " Personal skills " domain, the total score for the domain, and the total score for the field is displayed in appendix 9. It can be concluded that the items in this domain are valid and consistent in measuring the things for which they were intended because the Pearson measure are significant at $\alpha = 0.05$ and a p-value below the sig threshold 0.05.

Appendix (9) displays the Pearson measure among each item in the "Personal skills" and the field's total score.

#	Item	The Pearson measure	Sig
1.0	Show that you are dedicated to lifelong learning.	0.667	0.000
2.0	Use professional skepticism by challenging and evaluating all sources of information.	0.726	0.000
3.0	Establish high expectations for yourself and others, and keep an eye on your performance by reflecting on it and getting feedback from them.	0.789	0.000
4.0	Control your time and resources to fulfill your professional obligations.	0.828	0.000
5.0	Recognize obstacles and make plans for possible solutions.	0.834	0.000
6.0	Maintain an open mind towards novel prospects.	0.872	0.000

Appendix (10)

"Organizational skills" internal validity findings

Appendix 10 presents the Pearson correlation for each item in the "Organizational skills" category and the field's total score, as shown in appendix 10.

The Pearson measure among each item in the " Organizational skills " domain, the total score for the domain, and the total score for the field is displayed in appendix (10). It can be concluded that the items in this domain are valid and consistent in measuring the things for which they were intended because the Pearson measure are significant at $\alpha = 0.05$ and a p-value below the sig threshold 0.05.

Appendix (10) displays the Pearson measure among each item in the "Organizational skills" and the field's total score.

#	Item	The Pearson measure	Sig
1.0	Complete tasks in line with established procedures to ensure that deadlines are met.	0.782	0.000
2.0	Examine your own and other people's work to make sure it meets the organization's quality requirements.	0.856	0.000
3.0	Utilize people management techniques to inspire and foster growth in others.	0.853	0.000
4.0	Use your delegating abilities to complete assignments.	0.841	0.000
5.0	Use your leadership abilities to motivate people to contribute to the objectives of the company.	0.849	0.000
6.0	Utilize the right tools and technology to boost productivity, effectiveness, and decision-making.	0.829	0.000

Appendix (11) Structural Validity

To evaluate the legitimacy of the questionnaire framework, the researcher employed a statistical procedure known as the "structure validity test". The legitimacy of every field and the legitimacy of the entire questionnaire must be tested for the test to be legitimate.

Appendix 11 presents the Pearson correlation between each item's score and the total scores of other fields, as shown in appendix 11.

The Pearson measure for each field and the entire questionnaire is made clear in appendix (11). It may be concluded that the fields are valid to measure what their purpose was to evaluate in order to achieve the main objective of the study, since all of the fields' the Pearson measures are significant at $\alpha = 0.05$ and a p-value below the sig threshold 0.05.

Appendix (11) displays the Pearson measure among each item field's score and other field total score.

#	The field	The Pearson measure	Sig
1.0	Intellectual skills	0.857	0.000
2.0	Interpersonal and communication skills	0.932	0.000
3.0	Personal skills	0.911	0.000
4.0	Organizational skills	0.903	0.000
Total		0.980	0.000

Appendix (12)

Convergent Validity (outer loading)

The findings show that outer loading satisfies the convergent validity criteria, meaning that the permissible degree is at least 0.3.

Appendix 12 presents the findings of convergent validity, as shown in appendix 12.

Appendix (12) displays the findings of Convergent Validity

Interpersonal and communication skills		Intellectual skills	
outer loading	Items	outer loading	Items
0.808	Item _1	0.767	Item _1
0.859	Item _2	0.799	Item _2
0.886	Item _3	0.875	Item _3
0.886	Item _4	0.811	Item _4
0.853	Item _5	0.805	Item _5
0.864	Item _6		
0.835	Item _7		
Organizational skills		Personal skills	
outer loading	Items	outer loading	Items
0.781	Item _1	0.645	Item _1
0.856	Item _2	0.703	Item _2
0.853	Item _3	0.800	Item _3
0.842	Item _4	0.843	Item _4
0.848	Item _5	0.847	Item _5
0.828	Item _6	0.784	Item _6

Appendix (13)**Each item in the "Intellectual skills" field's arithmetic mean and probability value (Sig.)**

#	Item	Average	Dispersion	R W	T Test	(Sig)	Position
1	Utilize investigation, integration, and analysis to assess facts and information from many sources and viewpoints.	3.49	0.905	69.8	7.614	0.000	1
2	Apply professional judgment to arrive reaching thoughtful judgments based on all relevant information and conditions, including the identification and evaluation of alternatives.	3.27	0.888	65.4	4.323	0.000	2
3	Determine when seeking the advice of experts is necessary to address issues and draw conclusions.	3.19	0.888	63.8	2.820	0.005	4
4	To solve difficulties, use logic, critical analysis, and creative problem-solving.	3.18	0.944	63.6	2.711	0.007	5
5	Provide recommendations for resolving complex, unstructured issues.	3.21	0.964	64.2	3.096	0.002	3
	All items of the field	3.27	0.757	65.4	9.931	0.000	

*Statistical significance is achieved at a significance level of $0.05 \geq \alpha$ for the arithmetic mean.

Appendix (14)**Each item in the "Interpersonal and communication Skills" field's arithmetic mean and probability value (Sig.)**

#	Item	Average	Dispersion	R W	T Test	(Sig)	Position
1	Show collaboration and team spirit when pursuing company objectives.	3.47	0.975	69.4	6.778	0.000	1
2	In official and informal presentations, discussions, and reporting settings, communicate succinctly and effectively in both written and spoken forms.	3.39	0.980	67.8	5.655	0.000	2
3	In every communication, show that you are cognizant of linguistic and cultural variances.	3.26	0.908	65.2	4.071	0.000	4
4	Use good interviewing practices and attentive listening.	3.26	0.908	65.2	4.071	0.000	5
5	Utilize your negotiating abilities to get to deals and solutions.	3.26	0.934	65.2	3.880	0.000	6
6	Use consulting techniques to avoid or eliminate conflict, find solutions to issues, and take advantage of opportunities.	3.25	0.944	65	3.766	0.000	7
7	Share your thoughts and persuade others to lend their support and dedication.	3.32	1.00	66.4	4.455	0.000	3
	All items of the field	3.32	0.813	66.4	7.143	0.000	

*Statistical significance is achieved at a significance level of $0.05 \geq \alpha$ for the arithmetic mean.

Appendix (15)**Each item in the "Personal skills" field's arithmetic mean and probability value (Sig.)**

#	Item	Average	Dispersion	R W	T Test	(Sig)	Position
1	Show that you are dedicated to lifelong learning.	3.62	0.880	72.4	9.932	0.000	1
2	Use professional skepticism by challenging and evaluating all sources of information.	3.37	0.973	67.4	5.407	0.000	5
3	Establish high expectations for yourself and others, and keep an eye on your performance by reflecting on it and getting feedback from them.	3.36	0.901	67.2	5.681	0.000	6
4	Control your time and resources to fulfill your professional obligations.	3.44	0.869	68.8	7.115	0.000	2
5	Recognize obstacles and make plans for possible solutions.	3.42	0.930	68.4	6.419	0.000	3
6	Maintain an open mind towards novel prospects.	3.41	0.950	68.2	6.058	0.000	4
	All items of the field	3.44	0.707	68.8	9.749	0.000	

*Statistical significance is achieved at a significance level of $0.05 \geq \alpha$ for the arithmetic mean.

Appendix (16)**Each item in the "Organizational skills" field's arithmetic mean and probability value (Sig.)**

#	Item	Average	Dispersion	R W	T Test	(Sig)	Position
1	Complete tasks in line with established procedures to ensure that deadlines are met.	3.47	0.911	69.4	7.259	0.000	1
2	Examine your own and other people's work to make sure it meets the organization's quality requirements.	3.37	0.967	67.4	5.436	0.000	3
3	Utilize people management techniques to inspire and foster growth in others.	3.37	0.962	67.4	5.466	0.000	2
4	Use your delegating abilities to complete assignments.	3.33	0.945	66.6	4.962	0.000	6
5	Use your leadership abilities to motivate people to contribute to the objectives of the company.	3.35	0.980	67	5.075	0.000	5
6	Utilize the right tools and technology to boost productivity, effectiveness, and decision-making.	3.35	0.954	67	5.215	0.000	4
	All items of the field	3.38	0.796	67.6	8.472	0.000	

*Statistical significance is achieved at a significance level of $0.05 \geq \alpha$ for the arithmetic mean.