

## ABSTRACT

### DEVELOPMENT OF A PERFORMANCE SCALE TOWARDS ACCOUNTANT PERSONNEL AND EXAMINATION ITS PSYCHOMETRIC QUALITIES

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This paper aims to develop performance scale for evaluate work performance and examination its psychometric qualities. For the study of scale development, a survey applied to 190 employees from a company in finance sector. With this survey, it was questioned that what applications have been performed and which dimensions should be taken into the consideration in order to evaluate the work performance. After this survey, job analysis and job description of employee were determined. This scale that has total of 46 items under 2 dimensions was developed on the literature and the knowledge obtained from the survey and the job analysis. To determine the content and appearance validity, the scale with the evaluation form was evaluated by the subject experts. After these evaluations were examined, changes have been made on descriptions and names of some items and dimensions. The developed performance scale was applied to 350 accountant working in 17 different firms. Three months later, the evaluation was repeated with 77 accountant to examination test-retest reliability. The data was analysed with appropriate statistical techniques with SPSS. The test retest reliability coefficient of the scale and cronbach alfa coefficient were found ,76 and ,92. Factor analysis to find the construct validity revealed that the items were gathered into two factors and dimentions have to be renamed. Six items in the scale were eliminate because of their equal weight in both factors. Thus, the scale that consist of 40 items under two factors was re-analyzed and item total correlations was found significant.