

DOI: 10.5281/zenodo.19265357

CAUSAL FACTORS OF CONTINUING PROFESSIONAL DEVELOPMENT AFFECTING THE FINANCIAL AND ACCOUNTING PERSONNEL EFFICIENCY IN THE JUDICIARY OFFICE

Thanyakan Chotkanchanasap¹, Natsapun Paopun^{2*}

¹Sripatum University, Bangkok, Thailand. E-mail: suthasinee_ma@hotmail.com
<https://orcid.org/0009-0006-7067-5048>

²Sripatum University, Bangkok, Thailand. E-mail: natsapun.pa@spu.ac.th

Received: 05/02/2026
Accepted: 07/03/2026

Corresponding Author: Natsapun Paopun
(natsapun.pa@spu.ac.th)

ABSTRACT

The office of the judiciary is a government agency with legal entity status. It serves as a supporting unit for the courts, responsible for tasks such as preparing the annual budget, financial management, procurement, and more. Currently, the efficiency of personnel in the finance and accounting department is hindered by specific challenges, particularly the inability of staff members to adapt to new technologies. This resistance or lack of technological proficiency often results in operational delays and increased error rates, undermining the overall effectiveness of departmental functions. The objectives of this research study were: 1) to study the causal factors affecting continuing professional development and personnel efficiency, 2) to study the influence of causal factors of continuing professional development affecting personnel efficiency, and 3) to develop a model the causal factors of continuing professional development affecting personnel efficiency. A researcher collected data from interviews and online questionnaires with the financial and accounting personnel in the judiciary office, from May 2025 to July 2025 by collecting a sample of 480 people. The results of the analysis concluded that digital literacy skills affected continuing professional development, digital literacy skills affected personnel efficiency through continuing professional development, accounting information system affect continuing professional development, accounting information system affected personnel efficiency through continuing professional development, work environment affected on continuing professional development, work environment affected personnel efficiency through continuing professional development, and continuing professional development affected personnel efficiency. The judiciary office can utilize the research findings as a guideline for managing and developing finance and accounting personnel by establishing more efficient work processes through continuous performance evaluation.

KEYWORDS: Digital Literacy Skills, Accounting Information System, Work Environment, Continuing Professional Development, Personnel Efficiency.

1. INTRODUCTION

The Office of the Judiciary, as a core institution within Thailand's justice system, has recognized the critical importance of digital transformation through the implementation of the Judicial Digital Development Plan (2022–2025). This initiative aims to enhance the efficiency and transparency of judicial proceedings and court administration under the guiding concept of Justice Driven by Digital Technology** (Office of the Judiciary, 2022). Despite these efforts, significant challenges persist, particularly in improving digital literacy among financial and accounting personnel.

Key issues include limited proficiency in using the Accounting Information System (AIS), an organizational environment that struggles to adapt to rapid technological change, a lack of continuing professional development (CPD) opportunities, and the persistence of outdated operational procedures that lead to errors and delays. While previous studies have examined the role of digital capabilities, professional development, and organizational support in enhancing workforce performance (Medina-Garrido, 2023; Gu, 2023; Tran, 2023; Akhter, 2024; Baiod, 2024; Jackson, 2024; Mardiana, 2024; Schneiderman, 2024; FT Business School, 2025), few have specifically addressed how these factors interact within the unique institutional context of judicial finance and accounting in a developing country setting.

There is a limited understanding of how CPD can serve as a strategic response to digital transformation in public sector institutions with complex bureaucratic structures and mission-critical responsibilities. Moreover, research on digital literacy development often overlooks operational-level financial personnel in judicial organizations, despite their critical role in ensuring accountability and financial integrity. This study addresses these gaps by examining the factors that influence CPD and their contribution to enhancing personnel efficiency among financial and accounting staff within Thailand's judiciary. It aims to uncover the mechanisms through which digital capabilities and organizational support foster professional development and improve job performance in a rapidly evolving technological environment.

Primary data were collected through in-depth interviews with financial and accounting personnel in three role categories operational-level officers, experienced-level officers, and practitioner-level academics. Additionally, a structured online questionnaire was administered to personnel across judicial branches in nine regions of Thailand between

May and July 2025. The qualitative sample comprises six interview participants selected based on job function, while the quantitative sample includes 480 respondents, an appropriate size for structural equation modeling (SEM) analysis.

The anticipated contribution of this study lies in promoting more effective CPD strategies within judicial institutions, helping personnel acquire relevant digital competencies and adapt to the evolving demands of AIS and financial operations. From an academic perspective, the research extends systems theory by integrating empirical variables that influence both CPD and personnel efficiency within a public sector justice framework.

The findings are expected to benefit finance and accounting professionals in the judiciary, as well as scholars, researchers, and students seeking to explore digital transformation, human capital development, and operational efficiency in public institutions. This study employs systems theory as its guiding theoretical framework, based on the premise that organizations function as complex systems composed of interrelated and interdependent components.

In the context of the judiciary, the finance and accounting department operates within a broader institutional system, where changes in technology, professional development practices, and organizational support mechanisms interact dynamically to influence personnel efficiency. Systems theory provides a holistic lens for analyzing how inputs (e.g., digital capabilities, organizational policies), processes (e.g., continuing professional development), outputs (e.g., improved performance), and feedback loops interact to shape outcomes.

By applying this framework, the study captures the interconnected nature of technological adaptation and human resource development within a structured, rule-bound public sector environment, offering a more integrated understanding of how to enhance operational effectiveness through coordinated interventions.

2. RESEARCH OBJECTIVES

- 1) To study the causal factors that influence continuing professional development and personnel efficiency.
- 2) To investigate the impact of causal factors of continuing professional development that affects personnel efficiency.
- 3) To develop a model of causal factors for continuing professional development that affects personnel efficiency.

3. LITERATURE REVIEW

The concepts and theories used in this research cover digital literacy skills, accounting information systems, work environment, continuing professional development, and personnel efficiency. As discussed in the background and significance of the problem, these are the key variables used to construct the conceptual framework. **The relationships between the variables are considered as follows**

Hypothesis 1: The relationship between digital literacy skills and continuing professional development

Brasse et al. (2024) stated that continuing professional development is the future of work in a rapidly changing environment driven by fast-paced technological advancement. Therefore, employees are required to acquire new skills, whether operational skills, work practices, or hands-on experience. Klus and Müller (2021) noted that the speed of technological progress, carbon reduction efforts, and socio-demographic changes are fundamentally transforming the future of work, leading to a shift from traditional continuing professional development toward digital approaches. Zahidi et al. (2020) argued that continuing professional skill development enables workers to succeed in the future labor market and empowers individuals to actively participate in a globalized and fast-changing society.

Hypothesis 2: The relationship between digital literacy skills and personnel efficiency through continuing professional development

Ali and Ahmad (2018) studied the information-seeking behavior of trainee legal practitioners working at the district courts in Islamabad, Nigeria. They found that the trainees needed legal information to effectively prepare for legal proceedings and case hearings. Kaluba and Mulauzi (2019) examined the information needs and information-seeking behavior of judges and legal professionals working in the higher courts, including the Supreme Court, Constitutional Court, Court of Appeal, and general courts in Lusaka, Zambia. Karimi and Noruzi (2021) conducted a survey-based study on the legal information needs of legal practitioners in Tehran, Iran. The research focused on lawyers registered with the Legal Aid Center, identifying their dependence on accurate and timely legal information to improve work efficiency and professional competence.

Hypothesis 3: The relationship between accounting information systems and continuing professional development.

Campbell and Wiernik (2015) proposed that

individual differences in personality and interests are assumed to interact with education, training, or continuing professional development, along with skills, job performance, and experience, to shape explicit knowledge patterns. Hadisantoso et al. (2017) stated that job content analysis indicated that employers tend to prioritize technical skills over organizational skills. Conversely, the survey results showed that webmasters considered organizational skills to be more important for job performance. Hanafi and Ibrahim (2018) found that employee competencies have a direct and significant impact on service performance and customer experience. Skills, job performance, and customer experience were all shown to directly influence service effectiveness.

Hypothesis 4: The relationship between accounting information systems and personnel efficiency through continuing professional development

Litwin and Stringer (1968) studied employee service performance following organizational restructuring in the banking sector, focusing on the relationship between individual factors and work efficiency. Beyer and Marshall (1981) found that corporate communication tended to be one-way, making it difficult to generate feedback that would be acknowledged and accepted by employees. Daft (2004) proposed recommendations for improving organizational performance through the adoption of technology and the integration of accounting information systems, aiming to restructure work processes for higher efficiency and to improve understanding of complex organizational spending.

Hypothesis 5: The relationship between work environment and continuing professional development

Nechita (2019) stated that continuing professional development is fundamentally a sustainable development process, representing a form of transformation through the strategic use of investment resources by accounting professionals. Ahmad et al. (2019) discussed personnel efficiency as the ability to perform duties supported by ongoing professional development, which influences third-party decision-making. The efficiency of audit professionals, in particular, may reflect the quality of the work performed. Widayati and Woods-McConney (2021) highlighted attributes of accounting teachers, including demand characteristics, resources, and capacity. These professionals are significantly influenced by their work environment, which affects their development and teaching practices.

Hypothesis 6: The relationship between work

environment and personnel efficiency through continuing professional development

Vallina et al. found that a fulfilling work environment contributes to happiness at work. Job satisfaction is defined as a positive emotional state resulting from the evaluation of one's job or work experience. Kohll (2018) stated that strong social connections make people happier and physically healthier, which translate into better job performance. Employers who support social connections in the workplace and help employees build strong relationships tend to see improved outcomes. Sender et al. (2021) emphasized that the workplace environment has long been central to well-being development and measurement. They argued that happiness should be measured across multiple dimensions in order to improve work performance and overall capability.

Hypothesis 7: The relationship between continuing professional development and personnel efficiency.

Liau (2005) found that individual job performance is moderately correlated with factors such as compensation, job security benefits, work environment, and relationships with supervisors. Wright and Kehoe (2007) studied the factors influencing job performance in local government organizations. They discovered that motivation and job efficiency were highly influenced by organizational factors. Siemsen et al. (2008) examined the motivation factors affecting personnel performance in construction organizations. The findings revealed that the overall level of work motivation was high and significantly impacted performance outcomes.

4. RESEARCH FRAMEWORK

This research is a mixed-methods study, employing both qualitative and quantitative approaches. The researcher established the conceptual framework based on systems theory. It can be summarized that the components of the system consist of (1) input factors, (2) process, (3) output factors, and (4) feedback. **These components can be explained as follows**

(1) Input means digital literacy skills, which consist of nine components: technical skills, cognitive skills, collaborative skills, awareness skills, functional skills, creativity, critical thinking, social understanding, and digital safety; accounting information systems, which consist of four components: features, reliability, support, and system safety; and work environment, which consists of four components: job security, career advancement opportunities, salary or compensation, and benefits or welfare.

(2) Process means continuing professional development, which consists of three components: professional knowledge, professional skills, and

professional ethics.

(3) Output means personnel efficiency, which consists of four components: work quality, work quantity, timeliness, and cost efficiency.

(4) Feedback means personnel efficiency, as the output factor, has a feedback effect on digital literacy skills, accounting information systems, work environment, and continuing professional development.

All four components are interrelated and cannot be separated. Any change in one component will inevitably affect the others. A deficiency or error in one component will result in deficiencies in the others as well. Figure 1 illustrates the research framework, which outlines the hypothesized relationships among digital literacy, accounting information systems, work environment, continuing professional development, and personnel efficiency within the Office of the Judiciary.

5. RESEARCH METHODOLOGY

This research is a mixed-methods study. The research area involves data collection from financial and accounting personnel in the Office of the Judiciary. The sample is drawn from agencies located at branch courts across nine judicial regions, which were selected to ensure comprehensive representation of the judiciary nationwide. **These include** 1) Region 1, which covers Bangkok and the Central region, including provincial courts, district courts, and regional special courts; 2) Region 2, which comprises the Eastern region responsible for courts in the eastern provinces; 3) Region 3, which includes the Lower Northeastern region that supervises provincial and district courts as well as juvenile courts in the southern Isan area; 4) Region 4, which is the Upper Northeastern region that includes some provincial and district courts; 5) Region 5, which covers the Northern region and oversees provincial and district courts in that area; 6) Region 6, which comprises the Upper Central region including courts in provinces such as Nakhon Sawan and nearby areas; 7) Region 7, which includes the Western region and courts such as those in Kanchanaburi; 8) Region 8, which is the Upper Southern region including courts in provinces like Phuket and Songkhla; and 9) Region 9, which includes the Lower Southern region encompassing provincial and district courts, juvenile and family courts, and some specialized courts such as the Criminal Court for Corruption and Misconduct Cases (Office of the Judiciary, 2023). Probability sampling was applied for the quantitative phase, while non-probability purposive sampling was used to select interview participants for the qualitative phase.

The population in this study includes 1,003 financial

and accounting personnel working in the Office of the Judiciary. The sample consists of 480 participants, selected using statistical techniques under the Structural Equation Modeling (SEM) framework. Based on the research conceptual framework, there are five latent variables and twenty-four observed variables. According to Hair et al. (2006), it is recommended that the sample size be 15 to 20 times the number of observed variables for appropriate multivariate analysis. Therefore, the appropriate and sufficient sample size should range from 360 (15×24) to 480 (20×24) participants.

The research instruments used in this study consisted of two types

1) Questionnaire, which was divided into six sections. Section 1 focused on general information about the respondents; Section 2 addressed digital literacy skills; Section 3 concerned the accounting information system; Section 4 dealt with the working environment; Section 5 related to continuous professional development; and Section 6 examined the performance of personnel.

The researcher submitted a draft of the questionnaire to five experts for evaluation of content validity by calculating the Item-Objective Congruence (IOC) index, which yielded a value of 0.8611. Additionally, the reliability of the research instrument was tested and found to be 0.8698. These instruments were used to study the causal factors of continuous professional development and its effect on the performance of financial and accounting personnel in the Office of the Judiciary.

2) Interview, which consisted of the following questions.

- Do you agree that the digital skills you possess,

such as using accounting programs or online systems, contribute to your ability to continuously develop your professional knowledge and skills? (Hypothesis 1)

- Do you agree that digital skills help you apply the knowledge gained from professional development to improve your work performance? (Hypothesis 2)
- Do you agree that the current accounting information system supports your ability to continuously learn and develop your professional knowledge? (Hypothesis 3)
- Do you agree that the accounting information system enables you to apply the knowledge gained from professional development to enhance work efficiency? (Hypothesis 4)
- Do you agree that the working environment, such as support from supervisors and colleagues, contributes to your continuous professional development? (Hypothesis 5)
- Do you agree that an environment conducive to professional development helps you work more efficiently? (Hypothesis 6)
- Do you agree that participating in training or continuous professional development activities enables you to perform financial and accounting tasks more effectively? (Hypothesis 7).

The researcher collected data by conducting in-depth interviews during the period from May 2025 to July 2025. Afterward, the researcher analyzed and synthesized the information and described it narratively, including applying content analysis to develop the model derived from the quantitative phase.

6. RESEARCH FINDINGS

Table 1: Research Findings for Objective 1.

Objective 1	Research Findings
Digital Literacy Skills	The respondents' overall opinions regarding digital literacy skills were at a high level. When considered by individual aspects, seven areas were rated at a high level, and two areas were also at a high level. It was found that the respondents had the highest level of opinion regarding task performance skills, followed by thinking skills, practical skills, electronic safety, social understanding, collaboration skills, awareness skills, and critical thinking. The lowest-ranked aspect was critical thinking.
Accounting Information Systems	The respondents' overall opinions regarding accounting information systems were at the highest level. When analyzed by individual aspects, three areas were rated at the highest level, and one area was at a high level. It was found that the respondents rated system security the highest, followed by system features, reliability, and lastly, support.
Work Environment	The respondents' overall opinions regarding the work environment were at the highest level. When analyzed by individual aspects, all areas were rated at the highest level. It was found that the respondents rated welfare or other benefits received as the highest, followed by wages or compensation, job security, and lastly, opportunities for advancement.
Continuous Professional Development	The respondents' overall opinions regarding continuous professional development were at the highest level. When analyzed by individual aspects, all areas were also rated at the highest level. It was found that the respondents had the highest level of opinion regarding professional ethics, followed by professional knowledge, and lastly, professional skills.
Personnel Efficiency	The respondents' overall opinions regarding personnel efficiency were at the highest level. When analyzed by individual aspects, all areas were also rated at the highest level. It was found that the respondents rated work quality the highest, followed by timeliness, cost efficiency, and lastly, work quantity.

Table 2: Research Findings for Objective 2.

Objective 2	Research Findings
Digital Literacy Skills (DGLS)	Have a direct positive influence on Continuing Professional Development (CPSD), with a direct effect size of 0.37, which is statistically significant at the 0.01 level.
Digital Literacy Skills (DGLS)	Have a direct positive influence on Personnel Efficiency (PSEF), with a direct effect size of 0.32, statistically significant at the 0.01 level.
Accounting Information System (ACIS)	Has a direct positive influence on Continuing Professional Development (CPSD), with a direct effect size of 0.18, statistically significant at the 0.05 level.
Accounting Information System (ACIS)	Has a direct positive influence on Personnel Efficiency (PSEF), with a direct effect size of 0.24, statistically significant at the 0.01 level.
Work Environment (WKEM)	Has a direct positive influence on Continuing Professional Development (CPSD), with a direct effect size of 0.36, statistically significant at the 0.01 level.
Work Environment (WKEM)	Has a direct positive influence on Personnel Efficiency (PSEF), with a direct effect size of 0.49, statistically significant at the 0.01 level.
Continuing Professional Development (CPSD)	Has a direct positive influence on Personnel Efficiency (PSEF), with a direct effect size of 0.32, statistically significant at the 0.01 level.
Digital Literacy Skills (DGLS), Accounting Information System (ACIS), and Work Environment (WKEM)	Have indirect positive influences on Personnel Efficiency (PSEF) through Continuing Professional Development (CPSD), with indirect effect sizes of 0.12, 0.08, and 0.11 respectively, all statistically significant at the 0.01 and 0.05 levels.

Table 3 Model Fit Indices for the CPDPE Model.

Fit Index	Criteria	Model Value	Interpretation
Chi-Square / Degrees of Freedom (χ^2/df)	≤ 3.00	1.94	Good Fit
Root Mean Square Error of Approximation (RMSEA)	≤ 0.08 (Acceptable), ≤ 0.05 (Good)	0.047	Good Fit
Comparative Fit Index (CFI)	≥ 0.90 (Acceptable), ≥ 0.95 (Good)	0.963	Good Fit
Tucker-Lewis Index (TLI)	≥ 0.90	0.951	Good Fit
Standardized Root Mean Square Residual (SRMR)	≤ 0.08	0.041	Good Fit

The research findings for Objective 3 led to the development of the Continuing Professional Development for Personnel Efficiency Model (CPDPE Model) shown in Figure 2. The model was tested using structural equation modeling, and the results showed good model fit across all major

indices. This confirms that the model appropriately represents the empirical data and supports the proposed causal relationships among digital literacy skills, accounting information systems, work environment, continuing professional development, and personnel efficiency.

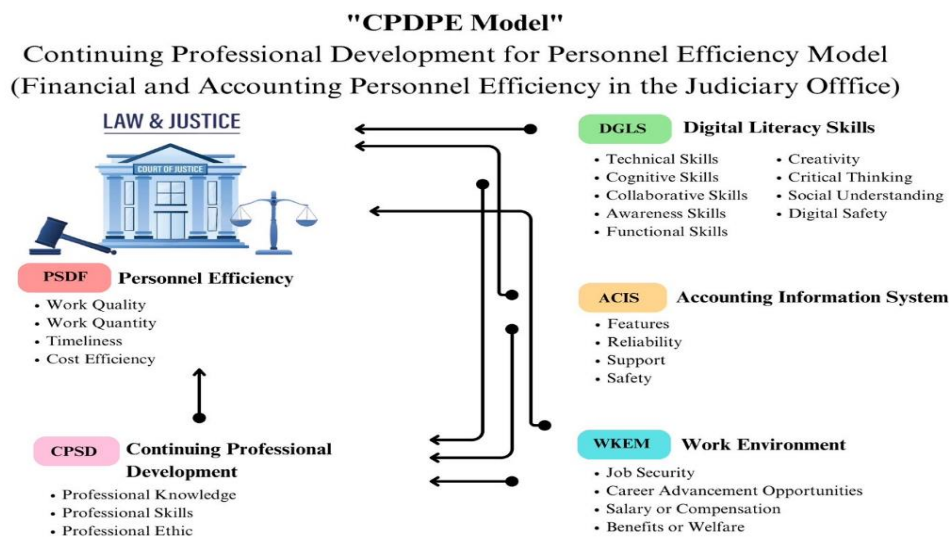


Figure 2: Continuing Professional Development for Personnel Efficiency Model.

7. DISCUSSION

The findings from Objectives 1 and 2 highlight the significant role of digital literacy skills, accounting information systems, and the work environment in promoting continuing professional development (CPD), which in turn enhances personnel efficiency among financial and accounting staff in the Office of the Judiciary.

- Digital Literacy Skills Respondents with high digital literacy demonstrated the ability to access, evaluate, and apply digital information effectively. These skills are crucial for learning and adapting to new technologies, which are essential for ongoing professional growth in an era of rapid technological advancement. Digital literacy not only supports direct professional development but also indirectly improves job performance by enabling personnel to make accurate decisions, work more efficiently, and utilize digital tools productively. These findings align with Brasse et al. (2024) and Karimi & Noruzi (2021).
- **Accounting Information Systems (AIS)** AIS were found to support CPD by enabling systematic, accurate, and transparent management of accounting data. These systems help personnel develop technical competencies, enhance data analysis skills, and stay updated with evolving accounting standards and practices. This dual role facilitating both real-time work and continuous learning reflects the insights of Hanafi & Ibrahim (2018) and Daft (2004).
- **Work Environment** A supportive work environment was shown to play a critical role in encouraging CPD. Factors such as management support, teamwork, accessible learning resources, and a culture open to innovation foster employees' motivation to learn and grow professionally. When such conditions are present, personnel are more likely to enhance their competencies and apply new skills effectively, consistent with the findings of Widayati & Woods-McConney (2021) and Sender et al. (2021).
- **Continuing Professional Development and Personnel Efficiency** CPD has a direct, positive impact on personnel efficiency. Regular learning and skill development enable personnel to stay aligned with changes in technology, policy, and job expectations. Staff engaged in CPD tends to adapt quickly, perform more accurately, and solve work-

related problems more systematically. These findings support prior work by Siemsen et al. (2008).

- Findings from Objective 3, derived from in-depth interviews and validated through structural equation modeling (SEM), led to the development of the Continuing Professional Development for Personnel Efficiency Model (CPDPE Model). This model illustrates the causal relationships among digital literacy skills, accounting information systems, work environment, continuing professional development, and personnel efficiency. The model is empirically validated and provides a theoretical and practical framework for enhancing workforce capacity in judicial financial operations.

From the research results, the study provides academic findings that explain the causal factors of continuous professional development affecting the efficiency of financial and accounting personnel in the judiciary office. These findings enhance understanding of the relationships influencing various variables related to continuous professional development and personnel efficiency. This knowledge can be further developed and extended academically for study and applied in other related academic fields in the future.

8. CONCLUSION

In summary, the implementation of the accounting information system (AIS) within the judiciary office plays a pivotal role in streamlining various operational functions, including annual budget preparation, financial and supplies management, personnel planning, and performance reporting. The integration of digital systems has enhanced efficiency by facilitating faster processes, enabling traceability, and minimizing redundancies particularly during the transition from paper-based to fully electronic accounting documentation. The judiciary office thus stands as a prime example of a government agency effectively leveraging digital technology for sustainable organizational management and service delivery. **The analysis revealed several key findings**

- Digital literacy skills have a direct effect on continuing professional development (CPD) and an indirect effect on personnel efficiency through CPD.
- The accounting information system directly influences CPD and indirectly affects personnel efficiency through CPD.
- The work environment significantly impacts

both CPD and personnel efficiency via CPD.

- CPD itself has a strong direct effect on enhancing personnel efficiency.

These findings suggest that the judiciary office can use the insights to guide the strategic management and development of its financial and accounting personnel by fostering more efficient work processes and promoting continuous performance evaluation.

8.1. Recommendation

Future research should consider empirically testing the Continuing Professional Development for Personnel Efficiency (CPDPE) Model across different organizational settings to confirm its generalizability. In addition, further studies should explore additional causal or mediating factors that may influence CPD and, by extension, personnel efficiency. **These include**

- **Work Motivation** Both intrinsic (e.g., pride in one's role, personal growth) and extrinsic motivators (e.g., promotions, financial rewards) may influence engagement in CPD activities.
- **Organizational Commitment** Loyalty, emotional attachment, and intent to remain with the organization could enhance individuals' willingness to pursue professional development.
- **Leadership Style** Transformational leadership, in particular, fosters a learning-oriented culture and should be studied for its role in encouraging CPD.
- **Self-Directed Learning Ability** In a digital

era, personnel with autonomous learning skills often outperform others in competency development.

- **Work-Life Balance:** The balance between workload and available personal time may significantly impact the ability to participate in CPD and maintain long-term performance.

These factors could enrich the CPDPE Model and contribute to more flexible, adaptive, and sustainable professional development strategies in public sector environments.

8.2. Limitations

This study has several limitations. First, data were collected only from financial and accounting personnel within the Office of the Judiciary, which may limit the generalizability of the findings to other public institutions or private organizations. Second, the use of self-reported questionnaires may introduce potential response bias, as participants might overestimate their competencies or development engagement. Third, while the nine judicial regions provide comprehensive geographic coverage, regional administrative practices or cultural differences could influence perceptions and behaviors in ways not fully captured by this study. Future research should aim to address these limitations by incorporating broader organizational samples, mixed data sources (e.g., supervisor assessments), and longitudinal data collection methods.

Acknowledgements: This thesis was completed thanks to the kind assistance of Assistant Professor Dr. Natsapun Paopun, my thesis advisor, who graciously provided consultation, guidance, and reviewed and corrected shortcomings to improve this thesis. He also kindly oversaw and advised me throughout my doctoral studies until its successful completion. I would like to express my deepest gratitude for his kindness.

I would also like to thank Associate Professor Dr. Chanongkorn Kuntonbutr, Associate Professor Dr. Vichit U-on, Assistant Professor Dr. Adisak Janthrapalart and Assistant Professor Dr. Ungul Laptaned, the chairman and the defense committee, for their valuable advice in improving and revising this thesis to make it more complete.

I would also like to thank the esteemed faculty members who kindly assisted in reviewing the validity assessment of the questionnaire and provided consultation, guidance, and review to improve the questionnaire until its successful completion.

I would like to thank the administrators, faculty, and staff of Sripatum University for their guidance, assistance, and support throughout my studies. Finally, I would like to thank the personnel of the Court of Justice and all those involved for their cooperation in answering and completing the questionnaire for this study.

Lastly, I would like to express my deepest gratitude to all my teachers who have imparted their knowledge to me, enabling me to achieve success today. For any shortcomings that may have occurred, I take full responsibility and welcome any suggestions from those who have studied this work, in order to further develop

my research.

Thanyakan Chotkanchanasap

July 2025

REFERENCES

- Ahmad, A., Idris, I., & Hashim, H. (2019). The role of continuous professional development in employee performance. *Asian Journal of Accounting Perspectives*, 12(1), 87–103.
- Akhter, S. (2024). The role of digital literacy in professional growth: Evidence from legal and accounting sectors. *International Journal of Professional Development*, 9(2), 55–68.
- Ali, R., & Ahmad, S. (2018). Information seeking behavior of trainee lawyers in Islamabad District Courts. *Pakistan Journal of Information Management and Libraries*, 19(1), 33–44.
- Baiod, M. (2024). Enhancing accounting staff efficiency through CPD initiatives in public institutions. *Middle East Management Journal*, 11(3), 102–117.
- Beyer, J. M., & Marshall, V. E. (1981). Organizational communication: The impact of one-way communication on staff feedback. *Journal of Organizational Behavior*, 2(4), 277–290.
- Brasse, C., Klein, H., & Müller, M. (2024). Digital transformation and the future of CPD. *Journal of Work and Technology*, 23(1), 1–15.
- Campbell, J. P., & Wiernik, B. M. (2015). Personality and interest traits in job training and professional development. *Personnel Psychology*, 68(2), 487–520.
- Daft, R. L. (2004). *Organization theory and design* (8th ed.). South-Western College Publishing.
- FT Business School. (2025). CPD in the AI era: Enhancing legal and accounting professions. *FT Business Insight*, 14(1), 27–39.
- Gu, Y. (2023). Work environment and ongoing learning in financial sectors. *Asia-Pacific Business Education Review*, 6(2), 21–37.
- Hadisantoso, R., Nugroho, Y., & Priyanto, A. (2017). Employer expectations of technical vs organizational skills in IT recruitment. *Journal of Industrial Education*, 8(1), 44–53.
- Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2006). *Multivariate data analysis* (6th ed.). Pearson Education.
- Hanafi, N., & Ibrahim, H. (2018). The role of employee competence in customer satisfaction and service quality. *Journal of Business and Social Review in Emerging Economies*, 4(2), 253–263.
- Jackson, P. (2024). The digital edge: Rethinking CPD for 21st-century professionals. *Global HR & Talent Management Review*, 18(2), 80–95.
- Kaluba, B., & Mulauzi, F. (2019). Information needs and seeking behavior of judges in Zambian courts. *Zambia Library and Information Journal*, 33(1), 15–29.
- Karimi, A., & Noruzi, A. (2021). Legal information use among Tehran lawyers: A survey study. *Iranian Journal of Information Studies*, 27(2), 71–89.
- Klus, M., & Müller, S. (2021). Future of work: CPD as a driver of digital transformation. *Workforce Innovation Studies*, 10(3), 199–214.
- Kohll, A. (2018). How workplace social connections impact performance. *Forbes*. Retrieved from <https://www.forbes.com/sites/alankohll/2018/05/01/why-strong-workplace-relationships-are-key-to-employee-wellbeing>
- Liau, B. Y. (2005). Job satisfaction and job performance: The mediating role of benefits and work environment. *Malaysian Journal of Human Resources*, 13(2), 33–45.
- Litwin, G. H., & Stringer, R. A. (1968). *Motivation and organizational climate*. Harvard University Press.
- Mardiana, D. (2024). Continuous learning in court accounting departments: A case from Indonesia. *Journal of Public Administration & Management*, 13(2), 100–112.
- Medina-Garrido, J. A. (2023). Linking digital competence with organizational performance. *Journal of Strategic Management Studies*, 11(1), 12–30.
- Nechita, E. (2019). Sustainable professional development of accountants in evolving economies. *Romanian Journal of Accounting & Finance*, 8(1), 9–21.
- Schneiderman, A. (2024). Measuring the impact of CPD on court system accounting staff. *Legal Management Review*, 7(4), 58–73.

- Sender, A., Arnold, M., & Staffelbach, B. (2021). Measuring happiness in workplace environment: A multidimensional approach. *Journal of Occupational Psychology*, 36(1), 23–40.
- Siemsen, E., Roth, A. V., & Balasubramanian, S. (2008). Motivation and its effects on performance in construction organizations. *Production and Operations Management*, 17(3), 256–270.
- Tran, L. Q. (2023). CPD and digital skills integration in the judiciary sector. *Southeast Asian Journal of Professional Studies*, 5(2), 66–79.
- Vallina, B., Hernández, D., & Costa, R. (2020). Job satisfaction and workplace happiness: Empirical findings from public employees. *European Journal of Work Environment Research*, 15(1), 34–50.
- Widayati, T., & Woods-McConney, A. (2021). Accounting teachers' attributes and environmental influence on teaching effectiveness. *International Journal of Education Research*, 107, 101746.
- Wright, P. M., & Kehoe, R. R. (2007). Human capital and performance in local government. *Public Personnel Management*, 36(4), 437–455.
- Zahidi, S., Ratcheva, V., & Hingel, G. (2020). The future of jobs report 2020. World Economic Forum.