The accounting firm of the future:

building the bridge with HR practices

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| **Title:** | The accounting firm of the future: |
| **Subtitle:** | building the bridge with HR practices |

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Abstract

Background: Human resources and their human capital are the basis of the knowledge-based economy, which plays a central role in the Netherlands and in the rest of the Western world. People and their skills, abilities, and knowledge are the driving spirit of the economy and the main source of value creation. There are many developments influencing the labor market. In the accountancy industry the technological developments cause changes in the work content of employees.

Problem statement: The goal of this research was to investigate how Ten Kate Huizinga can respond to the technological developments through its HR practices in order to maintain the value of the human capital of their AAs.

Research question: What HR practices should be implemented at Ten Kate Huizinga to counter depreciation of the value of the human capital of their AAs, caused by technological developments?

Methodology: The research question was investigated by asking an external expert group (n=8) and an internal expert group (n=6) on the relevant variables. This means that first the current tasks and competences of the AA were discussed. After that, the technological developments and their influence on the tasks and competences of AAs were investigated. Finally, it is discussed what HR practices Ten Kate Huizinga can implement in order to maintain sustainable employable employees.

Results: The current research found support for the influence of technological developments on the depreciation of human capital. However, that depreciation is mainly related to the employees below the AA instead of the AAs. 'Automated bookkeeping' is the driving force in the accountancy industry and appeared to be related to 'dashboarding', 'big data/data analysis' and 'SBR/XBRL'. These developments lead to changing requirements in terms of competences that are necessary as an AA in the near future. The competences in the categories 'initiative' and 'knowledge' will contribute to the value and uniqueness of the AA. The most important near-future competences are 'sector knowledge', 'proactivity', 'oral communication', 'analyzing', and 'have a broad view'.

Discussion: In order to develop the required competences Ten Kate Huizinga can apply adequate HR practices. A possible HR practice is training and development, which increases both formal and informal learning within the organization. Learning should be stimulated in the organization by making hours available for learning and development and by writing a protocol in order to denominate the possibilities for learning. Besides that, meetings can be organized with same-ranked employees and one higher-ranked employee to increase knowledge sharing and personal development of employees.

Conclusion: The internal experts have an accurate view on the current and near-future technological developments on their operational level, but are not aware of the developments 'big data/data analysis', probably because this has no notable influence on their job yet. The human capital theory argues that investments in human capital can counter the decrease in the value of human capital. Several HR practices can be improved at Ten Kate Huizinga in order to counter the job-specific skill obsolescence of employees and to ensure that the AAs of Ten Kate Huizinga remain both unique and valuable in the near-future.

Samenvatting

Achtergrond: Menselijk kapitaal is de belangrijkste productiefactor in de kenniseconomie waarin wij leven, in zowel Nederland als de rest van de Westerse wereld. Menselijk kapitaal is de drijvende kracht achter de economie en de belangrijkste bron voor waarde-creatie, maar er zijn veel ontwikkelingen die invloed hebben op de arbeidsmarkt. In de accountancy zorgen vooral de technologische ontwikkelingen voor grote veranderingen in de werkinhoud van medewerkers.

Probleemstelling: Naar aanleiding hiervan was het doel van dit onderzoek om te bepalen hoe Ten Kate Huizinga HR-instrumenten kan gebruiken om in te spelen op de veranderingen en hierdoor uniek en waardevol menselijk kapitaal te behouden.

Onderzoeksvraag: Welke HR-instrumenten moeten bij Ten Kate Huizinga worden geïmplementeerd om veroudering van hun menselijk kapitaal, veroorzaakt door technologische ontwikkelingen, tegen te gaan?

Methode: Dit is onderzocht door een externe expert groep (n=8) en een interne expert groep (n=6) te bevragen over de relevante variabelen. Dit betekent dat ten eerste de huidige taken en competenties van de AA zijn besproken. Vervolgens is besproken wat de technologische ontwikkelingen zijn die nu en in de komende jaren het vak zullen beïnvloeden en hoe deze de taken en competenties van de AA veranderen. Tot slotte is besproken welke HR-instrumenten Ten Kate Huizinga kan inzetten om haar AAs duurzaam inzetbaar te houden.

Resultaten: Het huidige onderzoek heeft aangetoond dat technologische ontwikkelingen invloed hebben op de depreciatie van menselijk kapitaal. Echter blijkt deze depreciatie voornamelijk van toepassing te zijn op de medewerkers die hiërarchisch onder de AA werken. 'Geautomatiseerd boekhouden' is de bepalende kracht in de accountancy branche en blijkt gerelateerd te zijn aan 'dashboarding', 'SBR/XBRL' en 'big data/data analyse'. Deze ontwikkelingen leiden tot veranderende vereisten als het gaat om competenties die nodig zijn als AA in de nabije toekomst. De competentie-categorieën 'initiatief' en 'kennis' kunnen bijdragen aan de waarde en uniekheid van de AA. De meest belangrijke competenties voor de nabije toekomst zullen zijn: 'branche kennis', 'pro-activiteit', 'mondelinge communicatie', 'analyseren', en 'breed denken'.

Discussie: Om deze benodigde competenties te ontwikkelen kan Ten Kate Huizinga een aantal HR-instrumenten inzetten. Een mogelijk HR-instrument is training en ontwikkeling, waarmee zowel formeel als informeel leren verbeterd kan worden. Leren moet door de organisatie gestimuleerd worden door hier uren voor vrij te maken en door een protocol te schrijven dat de mogelijkheden voor training en ontwikkeling aanduidt. Daarnaast kunnen bijeenkomsten worden georganiseerd met medewerkers op hetzelfde functieniveau met één medewerker met een hoger functieniveau, waardoor kennis gedeeld kan worden en medewerkers zich persoonlijk kunnen ontwikkelen.

Conclusie: De interne experts hebben een juiste verwachting van de technologische ontwikkelingen op hun operationele werkniveau, maar zijn zich niet bewust van de ontwikkeling 'big data/data analyse', waarschijnlijk omdat dit nog geen directe invloed op hun werk heeft. De human capital theory beargumenteert dat investeringen in menselijk kapitaal een daling in de waarde van het menselijk kapitaal kunnen voorkomen. Ten Kate Huizinga kan meerdere HR-instrumenten verbeteren om kennisveroudering van medewerkers tegen te gaan en ervoor te zorgen dat de AAs van Ten Kate Huizinga in de nabije toekomst waardevol en uniek blijven.

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Almelo, January 2014

Linda Hinsenveld

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1 Introduction

> **"Nothing endures but change." - *Heraclitus of Ephesus***

Human resources and their human capital are the basis of the knowledge-based economy, which plays a central role in the Western world. People and their skills, abilities, and knowledge are the driving spirit of the economy and the main source of value creation. However, the labor market is subject to many changes and developments, such as technological developments, strategic choices of organizations, social developments and changing legislation. Therefore, the labor market is a dynamic market. These changes influence the work content of jobs and, with that, the required human capital of organizations. In these changing circumstances, it is important that organizations anticipate to the developments and develop adequate HR practices in order to retain and attract the most valuable and unique employees. Concluding, in a knowledge-based economy like the Netherlands it is important for both the employees and the organization to respond to these changes and keep up with the developments.

First, this chapter elaborates the research background (1.1), which is sketched in the introduction above. After that a theoretical framework (1.2) is described based on the human capital theory and the resource-based view. This is followed by the problem statement (1.3), the research goal, and research questions of this research. After that, the relevance of this research (1.4) is discussed on several levels, followed by an overview of the thesis structure (1.5).

1.1 Research background

There are multiple trends and developments that have a high impact on the work content of the accountants of Ten Kate Huizinga. The disappearance of some of their former tasks and work leads to obsolescence of their skills. This leads to a decrease in their human capital, unless the organization invests to counter this decrease. This section elaborates on that indication of the current research and provides background information on the organization Ten Kate Huizinga and on the accountancy industry in the Netherlands.

1.1.1 Indication of the current research

Ten Kate Huizinga is a medium-sized accountancy organization[1] that has around 200 employees. The organization focuses on the eastern and middle region of the Netherlands and is headquartered in Enschede. Ten Kate Huizinga offers a broad range of services in accountancy, taxes, corporate finance, pay-rolling, and consultancy. The customer-base is broad and ranges from SMEs to large enterprises and from automotive to healthcare and other industries. Employees and their knowledge are important for Ten Kate Huizinga, as is shown by the execution of their HR (Human Resource) practices. The organization invests in recruitment, motivation, training, education and development of their employees in order to offer the opportunity to employees to grow, both personally and in their job. This shows that Ten Kate Huizinga strives to have high quality human capital in order to remain competitive. Several indicators underpin these statements. First, the HR department is developing their HR practices and the criteria they use. For example, the HR-manager of Ten Kate

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[1] In this thesis the term 'accountancy organization' is used in order to indicate the Dutch term 'accountantspraktijk'. The 'accountant' is the employee that works in this organization.

Huizinga is working with the Dutch network organization for accountancy (SRA[2]) on the development of new job descriptions and corresponding competence profiles. The eventual goal of these profiles is to serve as a basis for career paths, evaluation interviews, development programs etc. Another example is that employees have to write personal development plans (PDPs) since January 2013, which are introduced to create awareness and concern for personal development. On organizational level, Ten Kate Huizinga started internal expert groups a few years ago including a human capital group, which is intended as a group specialized in improving the level of human capital in the organization. Concluding, Ten Kate Huizinga uses multiple HR practices, but are those HR practices adequate and sufficient in preventing the human capital of their accountants becomes obsolete?

Breed (2012) investigated the employees' satisfaction in her MSc research and found that current employees of Ten Kate Huizinga are satisfied with their employer. They are positive about the opportunities that Ten Kate Huizinga offers them to develop themselves and are specifically satisfied with the amount of training and the level of training they receive. However, that research also showed a moderating effect of age on the relationship between the possibilities for training and developments and the attractiveness of the organization. It showed that older employees perceive to have higher needs for training and development options than their younger colleagues. This might be the case because younger employees receive more training and education at Ten Kate Huizinga. After a certain period, when the education program is completed, the constant flow of education stops. This is interesting because the older employees are in particular at risk of skill obsolescence. After all, they received their main education earlier than younger employees (Van Loo, De Grip, & De Steur, 2001) and their learning abilities decrease (Toolsema, 2003). This means that the risk of skill obsolescence increases, while the investments in their human capital decrease. This increases the risk of a rapid decrease in the value of their human capital, which demands adequate HR practices to counter this obsolescence. This is all the more relevant, since the accountancy industry is currently subject to many (technological) developments that have a high impact on their human capital.

1.1.2 The accountancy industry

Ten Kate Huizinga employs two different groups of accountants (RegisterAccountant and Accountant-Administratie consulent) who are, in the Netherlands, distinguished based on their education and their legal status (Westra, 2009).[3] Traditionally, a RA performs audits and with that mainly serves large enterprises, while an AA traditionally focuses on SMEs and performs work in the area of administration, composing year reports, tax advice and other areas of advice (Duits, 2012; Westra, 2009).

Table 1 shows an overview of the different tasks and authorizations of accountants, composed based on the domains given by Westra (2009). The AAs at Ten Kate Huizinga work in domains 2 and 3, which means that their main tasks consist of preparation of the financial year report, administration, advice and tax services.

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[2] SRA is an independent Dutch network organization of 370 accountancy firms with 900 establishments in the Netherlands. Over 50% of the Dutch SME accountancy organizations is a member of SRA. Competence management has already been on their agenda for a number of years.

[3] Ultimo 2011 there were 21.279 accountants in the Netherlands, of whom 14.477 RA and 6.802 AA (NBA, 2012)

TABLE 1. AN OVERVIEW OF THE DIFFERENT TASKS OF ACCOUNTANTS

	Domain	Qualified
1.	Assurance assignment – legal audits and other audits	RA (all organizations) and AA (only not public interest entities)[4]
2.	Assurance related assignment – preparation of year report and other assurance related assignments	RA and AA
3.	Non-assurance assignment – administration, advice and tax services	RA, AA and other financial service providers

Ten Kate Huizinga has 195 employees, of whom over 40% work at the AA-practice and little over 10% work at the RA-practice. The rest of the employees are, for example, tax advisors, performing support services, or offer other services such as payroll. The AA-practices also represents little over 40% of the profit of Ten Kate Huizinga, indicating their importance.

The technological trends that are currently influencing the accountancy industry are of high importance and are likely to have substantial effects on the work content. Wallage (2008) even calls these developments a 'digital revolution', which indicates the impact of the trends. New technologies have the ability to substitute skills and tasks and make human capital obsolete (Wright, McMahan, & McWilliams, 1994). Skill obsolescence reflects skills that were necessary to perform a job, but are (partially) no longer necessary (Alders, 2005; Gaimon, Özkan, & Napoleon, 2011) due to for example developments in society or the organization or due to technological developments (Van Loo et al., 2001). The technological developments already have had a radical influence on the work of the AA[5] and this shift is likely to continue in the coming years. For example, a few years ago, it became possible to integrate online banking with the accounting software. This development facilitated the change from manual bookkeeping to importing the data from the online banking system to the bookkeeping software (Dekker, 2011). This digitalization started to cause pressure on the revenues on the primary process of the accountancy industry (Wietsma, 2013b), so on administration and preparing the annual financial report.[6] According to Boxmeer (2011) the costs of a year report will decrease in the coming years, due to the technological developments, which means that this will no longer be a part of a competitive product in the future. Therefore, Boxmeer (2011) predicted that the annual financial report will be offered for free in the future, which is already happening at some organizations at time of this writing. This means that the revenue distribution is changing, with lower earnings for preparing annual financial reports. On organizational level, this means that the revenue gap has to be filled. On employee level, this means that it is no longer necessary to perform parts of the traditional work of AAs, which makes some of their former skills obsolete. Additionally, this

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[4] The accountancy organizations require specific licenses for auditing a public interest entity (which is called OOB-license and only RA's are authorized) or for organizations that are legally obligated to an audit (Wta-license).

[5] From now on, the term AA refers to all the workers on the AA-department.

[6] The goal of the preparation of the annual financial report is to gather and process financial information leading to a financial report. The accountant can give a statement of preparation with the report, which means that the year report is based on the legal accounting principles. This means that the statement does not provide certainty on the data that is used in order to compose the year report. However, the user of the year report can attach value to the fact that the accountant did the work, because the legal codes of conduct guarantee that the accountants works thoroughly and with a sufficient level of professional expertise (based on the HRA (Handleiding Regelgeving Accountancy) published by the Dutch professional organization for accountancy (NBA)).

started shifting the role of the AA from executor towards controller and advisor (Dekker, 2011), which requires different competences of the AAs. Thus, the technological developments cause skill obsolescence for AAs, which increases the depreciation rate of the level of human capital. So, developments that change the work content of the AA are a risk for the human capital of the AAs and with that, for the competitiveness of the organization. The combination of the extent of the technological developments and the foreseen influence on the human capital of the AAs are the indication for the current research. Additionally, research by Van der Ven (2013) indicated that the degree of digitalization of the accountancy organization is an important selection criterion for customers, which indicates the importance of technology.

1.2 Theory

The current research finds its relevance in several theories, which are the human capital theory, the resource-based view and the framework of Lepak and Snell (1999).

Human capital theory discusses a formula stating that the human capital of an employee depreciates over time (Ben-Porath, 1967). However, investments can be done to compensate this decrease in the value of the human capital. Investments can be done by the execution of HR practices. It is important for Ten Kate Huizinga to respond to the (technological) changes in order to counter the depreciation of the value of their human capital. Therefore, it is investigated what HR practices Ten Kate Huizinga can use, in order to respond to the changes in the accountancy industry and with that, counter the job-specific skill obsolescence.

The resource-based view states that resources are heterogeneous and can create a sustained competitive advantage for the organization (Barney, 1991). However, for resources to create sustainable competitive advantage they have to possess several characteristics. The resources have to be valuable, rare, inimitable, and non-substitutable. In the current research it is investigated what competences the AA needs in order to be valuable, rare, inimitable, and non-substitutable for the organization and their customers.

Lepak and Snell (1999) used inter alia the resource-based view and the human capital theory to develop a model for HRM. This model describes how the strategic importance of a human resource influences the employment mode, employment relationship, and the HR configuration. Selecting the adequate employment mode and relationship and the adequate HR practices is important for Ten Kate Huizinga in order to be able to maintain the value of their human capital and remain competitive.

1.3 Problem statement

So, the traditional work of the AA is under pressure and recent technological developments cause a shift in the work of the AA. Therefore, the problem statement of the current research is:

THE TECHNOLOGICAL DEVELOPMENTS CHANGE THE WORK CONTENT AND THE REQUIRED COMPETENCES OF THE AA. TEN KATE HUIZINGA NEEDS TO KNOW HOW TO RESPOND TO THIS THROUGH ITS HR PRACTICES IN ORDER TO REMAIN COMPETITIVE

The indication for this research is given by the SME Ten Kate Huizinga, which makes the research practice driven. The management of Ten Kate Huizinga is aware of the current trends and

developments in the accountancy industry and is ambitious to contrive the best possible way to respond to this.

Based on this problem statement, the goal of the current research is:

TO EXPLORE HR PRACTICES THAT CAN FACILITATE THE CHANGE IN WORK CONTENT AND HUMAN CAPITAL OF THE AAS OF TEN KATE HUIZINGA

This is important for AAs in order to be able to distinguish themselves in the future and to remain valuable for Ten Kate Huizinga, society and customers.

Performing this research contributes to both practical and scientific knowledge. On one hand, many articles are written on the current developments in the accountancy industry and on how the job of the AA should look in the future, but the implications of this on HR practices is not investigated (section 1.4.1). Finally, most of the research on HR practices took place in large enterprises instead of SMEs.

On the other hand, the current research applies the human capital theory, the resource-based view and the HR architecture of Lepak and Snell (1999, 2002) on a specific profession, which is the AA. First, the influence of the technological developments on the competences of AAs is investigated. After that, the possibilities to anticipate the changes with HR practices are explored. Organizing their HR practices adequately can maintain the value of the human capital of the AA of Ten Kate Huizinga and with that, Ten Kate Huizinga can remain competitive.

The main research question is:

WHAT HR PRACTICES SHOULD BE IMPLEMENTED AT TEN KATE HUIZINGA TO COUNTER DEPRECIATION OF THE VALUE OF THE HUMAN CAPITAL OF THEIR AAS, CAUSED BY TECHNOLOGICAL DEVELOPMENTS?

Based on literature interview protocols are developed. These are questioned in two panel groups; one consisting of external experts and one consisting of internal experts. The goal is to investigate the current tasks and competences of an AA, the technological developments and the near-future competences of an AA. Finally, recommendations are written to advise the organization on how to respond to the changes in the work content through its HR practices.

1.4   Relevance
The relevance of the current research is described by discussing aspects varying from macro- to micro-level. This means that the scientific, societal, organizational, and personal contribution is explained.

1.4.1   Science
Many articles on the changes in the accountancy industry are written in journals as 'De Accountant' and Maandblad voor Accountancy en Bedrijfseconomie' (Bisschop, 2009; Boxmeer, 2011, 2012a; Rietschoten, 2011; Wallage, 2008). Eimers (2008) and Duits (2012) also published relevant documents with scientific foundation. However, most of these articles focus on the future tasks of the AA and the services of an accountancy organization. In addition, Dassen (2012) published an article on study objectives for the education programs for certified accountants. This objectives involved some recommendations on required competences; these findings are tested in the current

research. Brand (2013), from the British Association of Chartered Certified Accountants, published results on studies on the current changes in the environment and the influence on the finance function. These results contribute to the scientific knowledge on talent management, but lack specific findings related to HR practices. Another related scientific article is written by Kavanagh and Drennan (2008) on the skills and attributes of graduates, but this article mainly focuses on the student perspective.

The current research is performed in order to scientifically study the impact of the current and future technological developments in the accountancy industry on the competences of employees and how the organization should respond in terms of human resource management.

1.4.2 Society

The topic of research is important for society. Estimates indicate that, at the end of the 20th century, 65% of the employees will be knowledge workers (Van Sluijs, 1999). The rising rate of technological developments increases the obsolescence of employees. This increases the importance of attracting and retaining employees with adequate levels of human capital (Van Sluijs, 1999).

The results of this research are possibly interesting for multiple stakeholders. First, changes in the required competences of employees change the execution of the HR practices. If the changes in the tasks of AAs are radical, these changes are likely to influence the criteria for recruitment of organizations (Van Loo et al., 2001). Based on these new demands of organizations, education institutes will have to adjust their programs to make students suitable for these new jobs. Finally, and most important, customers have a need for high quality AAs that meet their demands. Concluding, the societal contribution of this research is broad and covers multiple aspects.

1.4.3 Organization

The current research is interesting for Ten Kate Huizinga, because they will obtain more insights on the future tasks and competences of the AA. Derived from these findings, recommendations are given on adequate HR practices. These recommendations have the goal to increase the level of the human capital of Ten Kate Huizinga. Attracting and retaining employees with high levels of human capital will become increasingly difficult caused by the decrease in labor force and the aging of the working population (ING, 2011; NBA, 2013a; Snoek, 2006). This increases the challenge to attract high quality employees, which increases the relevance of this current research. Implementing adequate HR practices is likely to increase the level of human capital of the employees, which will contribute to the competitiveness of the organization.

1.4.4 Personal

This research on the changing competences of AAs also has my personal interest. I have seen changes in the work of AAs during an internship and work, so I am familiar with the background of this research. Besides that, I am interested in the future of the accountancy industry and especially in the future job profession of AAs. I consider this job as a likely area for my future career. I intend to become an innovative AA, that uses the technological developments optimally and through that, offer adequate services to customers. Therefore, the current research on the near-future competences of AAs is even more interesting for me.

1.5   Thesis structure

In this first chapter the introduction to the current research were discussed, which covers the research background, the problem statement and research questions, and the relevance. The following chapter describes the theoretical framework that is the basis for the current research. The third chapter elaborates on the research design and methodology of this study. Chapter four discusses the results of the research and an analysis of these results. The conclusion, limitations, directions for future research and finally, the recommendations are given in chapter five.

2 Theoretical framework

> ## "Tempora mutantur, nos et mutamur in illis."
>
> ### "THE TIMES CHANGE, AND WE CHANGE WITH THEM" – WILLIAM HARRISON (1577)

This chapter discusses the theoretical framework that is the basis of the current research. First, the development of human capital is explained with the human capital theory, which is discussed in section 2.1. After that, the resource-based view (2.2) is presented, which explains what criteria a resource needs in order to be able to contribute to the competitiveness of the organization. Section 2.3 describes a framework for employment and HRM, that combines the human capital theory and the resource-based view. Based on that framework the adequate mode of employment and the most appropriate direction for HRM is determined. After elaborating the theoretical foundation of the current research, the relevant variables are discussed based on the formula of the human capital theory. That theory explains that the level of human capital decreases over time, which is covered by the term skill obsolescence (2.5). After that, the definition of human capital is discussed in section 2.6. The effect of skill obsolescence can be countered by investments in human capital, for example in HR practices. These are described in section 2.6. The job-specific skill obsolescence is in the accountancy industry mainly caused by the technological developments. The current and relevant technological developments are discussed in section 2.7. Finally, based on this theoretical chapter a theoretical framework is designed, which is presented in section 2.8.

2.1 Human capital theory

As mentioned in the introduction the current technological developments have a high impact on the accountancy industry. The underlying theoretical foundation of the impact on the human capital of employees is elaborated by discussing the resource-based view, the human capital theory, and the framework of Lepak and Snell (1999, 2002).

Ben-Porath (1967) was the first to develop an elaborated model to calculate the level of human capital, which is explained in the human capital theory. In that model he implied that human capital deteriorates over time, but that decrease in value can be compensated by investments in human capital. He assumed that everyone has an initial level of human capital (K), which means that K>0. K is influenced by a depreciation rate (deterioration rate (δ), represented as λ), as can be seen in the following formula (Fouarge & Grip, 2011):

$$K_{it} = (1-\lambda) K_{t-1} + \mu l_t$$

K_{it} = The human capital of a person (i) in a period (t)

$(1-\lambda) K_{t-1}$ = The deprecation rate (λ) of the human capital (K) in the previous period ($t-1$)

μl_t = The result (μ) of the investments (l) in human capital in the period (t)

The several aspects of the formula are elaborated in section 2.4, 2.5 and 2.6.

Ben-Porath (1967) assumed a positive depreciation rate, which implies that the value of human capital decreases after time. But, as the second part of the formula encompasses, this can be

compensated by making investments in human capital. However, according to the formula, the investments in human capital are from the following period on also influenced by the depreciation rate (Fouarge & Grip, 2011). These possible developments of human capital are presented in figure 1, which is based on a figure retrieved from Wiig (1993).

FIGURE 1.   THE DEVELOPMENT CURVES OF HUMAN CAPITAL
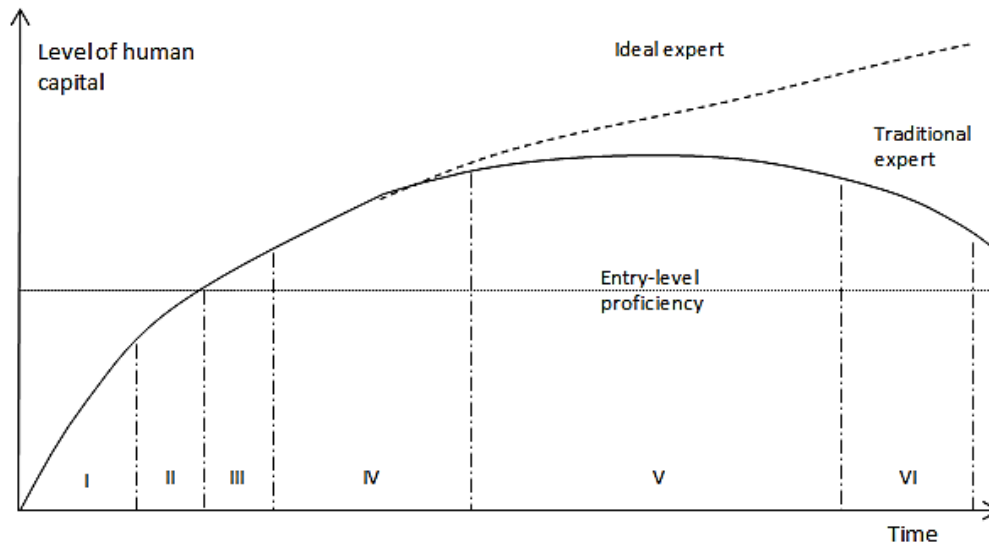
In figure 1 the roman numbers present the phases in life, namely:
   I.   childhood & adolescence
  II.   university years
 III.   beginning professional
 IV.   performing professional
  V.   the expert years
 VI.   outdate expert

The curve of knowledge of the ideal expert presents the ideal progress in human capital achieved by investments to counter the depreciation of human capital. However, the curve of the traditional expert is the curve that occurs without adequate investments in human capital. Caused by the technological developments phase VI occurs earlier in the career of experts, which increases the importance of countering the depreciation of human capital. The importance of human capital and the requirements for that importance are discussed in the coming section.

2.2   Resource-based view

The resource-based view is firm-focused and focuses on the connection between the internal resources of the firm, its strategy, and its performance (Wright et al., 1994). The resource-based view states that if a firm's resources have certain characteristics they are capable of creating sustainable competitive advantage (Barney, 1991). Three types of resources can be differentiated, which are physical capital resources, human capital resources, and organizational capital resources (Wright et al., 1994).

Barney (1991) states that competitive advantage can only occur under two market conditions:
   -   Resources are heterogeneous, which means that resources vary across firms.

- Resources may not be perfectly mobile, which means that competing firms may not be able to obtain resources from other firms or resource markets (Wright et al., 1994)

Sustainable competitive advantage is achieved if the firm "is implementing a value creating strategy not simultaneously being implemented by any current or potential competitors *and* when these other firms are unable to duplicate the benefits of this strategy" (Barney, 1991, p. 102).

Ten Kate Huizinga believes that specifically human capital resources can create that competitive advantage towards their customers. Their HR-manager[7] clarifies that their strategic focus is not to offer the lowest costs, the highest speed or the highest quality. They believe that adequate prices and speed and high quality is evident and only the employees can add value to that. This means that the personal contribution of the employees to the customers are leading in order to create value and to be unique. According to literature, the unique combination of business skills and human capital represents the core competences of the organization and causes the organization's character (Bergenhenegouwen, 1996). These "core competences are difficult for competitors to duplicate because they are distinctive and specific to each individual organization" (Bergenhenegouwen, 1996, p. 30), which is also argued by Von Krogh and Roos (1995). This means that human capital and their competences are an important aspect of the core competences of an organization (Walton, 1999), which can contribute to the uniqueness and value of Ten Kate Huizinga.

Barney (1991) presents four requirements for a resource in order to achieve sustainable competitive advantage, which are:
1) valuable,
2) rare
3) inimitable, and
4) non-substitutable.

The final aspect is important, because new technologies have the ability to substitute skills and tasks and make human capital obsolete (Wright et al., 1994). Considering these criteria in combination with the current developments is important in order to be able to develop adequate HR practices. But although HR practices can be valuable, they cannot be rare, inimitable, and non-substitutable, which means that HR practices are not likely to cause sustainable competitive advantage (Wright et al., 1994). However, Wright et al. (1994) propose a conceptual framework and state that HR practices can moderate the relationship between human capital and competitiveness. This means that HR practices can influence the quality of the human capital, which *can* be a source of sustained competitive advantage. Thus, an organization "can use HR practices such as the development of selection, appraisal, training, and compensation systems to attract, identify and retain high quality employees" (Wright et al., 1994, p. 23). This creates a competitive advantage over other firms, because the high quality human resources are valuable and unique (inimitable, rare and non-substitutable) (Wright et al., 1994).

Concluding, HR practices are imitable, but once an organization possesses a high quality human resource capital pool, the firm has an advantage over competitors. Therefore, HR practices are essential for the organization, since they have a moderating effect on that relationship between human capital quality and competitiveness. As described in section 1.1, this is particularly important

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[7] R. Beckmann, personal communication, April 10, 2013

for older employees, since they are at higher risk of skill obsolescence. This means that the value of their human capital decreases faster than the value of their younger employees. This makes these employees less unique and valuable for the organization, which decreases their contribution to the competitiveness of the organization. The framework of Lepak and Snell (1999, 2002) can be used as an indicator to determine the adequate investments in HR practices to counter the deprecation of human capital.

2.3 Framework Lepak and Snell

Lepak and Snell (1999) combined the human capital theory and the resource-based view in a framework for HRM. In their framework the value-creating potential and the uniqueness of resources are analyzed, leading to a type of HR architecture. In this framework the uniqueness of the human capital represents the degree to which it is rare, specialized and firm-specific . The value of the human capital represents its potential to "improve the efficiency and effectiveness of the firm, exploit market opportunities, and/or neutralize potential threats" (Lepak & Snell, 1999, p. 35). The framework distinguishes following quadrants (Lepak & Snell, 1999, 2002):

- Quadrant 1: high value, high uniqueness. This is the core business of the organization, which makes the organization unique and creates most of the value. The human capital in this quadrant should be developed internally, since they can contribute to the organizational competitiveness.
- Quadrant 2: high value, low uniqueness. This is the traditional work that contributes to the competitiveness of the organization, but is not unique. This means that the human capital is transferable.
- Quadrant 3: low value, low uniqueness. This is the work that is least important and can potentially be outsourced.
- Quadrant 4: low value, high uniqueness. This is the work that is unique, but offers too little value to be the main focus of the organization.

So, the employees in quadrant 1 are the core business of the organization and are the employees with the highest value and uniqueness. The aspect 'value' mentioned in this framework corresponds with the criterion 'value' that is described in the resource-based view. The 'uniqueness' in this framework corresponds with the criteria 'inimitable, rare and non-substitutable' that is given in the resource-based view. The human capital theory indicates that organizations are willing to invest more in human capital that firm-specific and are not transferable (Lepak & Snell, 2002). Based on the above, organizations are likely to internally develop the employees that belong to quadrant 1, by pursuing an organization-focused relationship with their employees created through commitment-based HR practices. That organization-focused relationship is characterized by long-term involvement and investments by both the employers and employees in order to develop critical firm skills (Lepak & Snell, 1999). This leads to a high level of commitment of the employees, which transforms into exceptional performance. According to Lepak and Snell (1999) this can be achieved by investing in HR practices, such as training, career development, pay system, mentoring programs, information sharing, and feedback.

Concluding, employees with high uniqueness and high value are the core of the organization and are the key to competitive advantage. Employees in quadrant 1 have to be developed internally by investments in HR practices in order to develop a commitment-based relationship.

2.4 Skill obsolescence

The human capital theory of Ben-Porath (1967) argued a depreciation of human capital represented by the depreciation rate (λ). This depreciation rate is in other literature (Alders, 2005; Gaimon et al., 2011) also described as skill obsolescence, which reflects skills that were necessary to perform a job, but are (partially) no longer necessary. This obsolescence is for example due to developments in society or the organization or due to technological developments (Van Loo et al., 2001). The causes of skill obsolescence can be distinguished in five types (De Grip & Van Loo, 2002; Van Loo et al., 2001), divided over the two categories technical and economic (based on Rosen, 1975). Technical obsolescence can be caused by either wear or atrophy. Economic obsolescence can be divided into job-specific skill obsolescence, skills obsolescence by market shifts and company-specific obsolescence as is presented in table 2.

TABLE 2. TYPES OF SKILL OBSOLESCENCE AND THE CAUSES (VAN LOO ET AL., 2001)

Type of skills obsolescence	Depreciation of human capital by
Wear	Natural ageing process, illness, or injury
Atrophy	Lack or insufficient use of skills
Job-specific skills obsolescence	New skill requirements for the job due to developments in society
Skills obsolescence by market	Shrinking employment in occupation or developments in economic sector
Company-specific skills obsolescence	External mobility

Because of the (partial) obsolescence the value of human capital depreciates (Alders, 2005). Dubin (1972) used the concept of half-life, usually used in nuclear physics, to measure the extent of obsolescence in professional life. The half-life is described as "the time after completion of professional training when, because of new developments, practicing professionals have become roughly half as competent as they were upon graduation to meet the demands of their profession" (Dubin, 1972, p. 487). This half-life is influenced by several characteristics, such as achievement motivation, organizational climate and work conditions and even more on the rate of change and the addition of new data and knowledge (Dubin, 1972). These characteristics can be divided into three categories, which are personal, organizational, and environmental. As elaborated in section 1.1. the environmental characteristics are changing caused by technological developments. These technological developments are influencing and the rate of change is increasing. This adds new data and knowledge to the jobs of the AA, which implies higher obsolescence and a decrease in the half-life of the knowledge of the employees. So, this requires different personal characteristics of the employees in terms of different competences and knowledge. This shift can be facilitated by the organization through the organizational climate and investments in the human capital of the employees by adequate HR practices.

The types of obsolescence, as presented in table 2, are all based on individuals and their human capital, which means that these are causes for the decreasing half-life of their professional knowledge. The economic obsolescence type 'job-specific skill obsolescence' is the focus in the current research. Job-specific skill obsolescence can for example occur due to organizational changes, such as reorganizations and changing management systems because of their influence on job content (Van Loo et al., 2001). Another possible cause is the introduction of new technologies such as IT that require other skills for a job, which is the focus in the current research as was

elaborated in section 1.1. The new technologies substitute some of the work of employees, which makes their former skills obsolete (Wright et al., 1994) leading to outdated competences (Fouarge & Grip, 2011). Therefore, the current research investigates both the current as the near-future tasks and competences of the AA in order to determine the degree of skill obsolescence caused by technological developments. Near-future tasks and competences are defined as tasks and competences that are required for the job in the coming five years.

Concluding, job-specific skill obsolescence is caused by e.g. technological developments and leads to changing demands for a job, which causes that current skills of employees are no longer sufficient for fulfilling the changing job (De Grip & Van Loo, 2002; Van Loo et al., 2001). As more and more trends and developments are influencing the accountancy industry, the demands for skills are expected to continuously change leading to this job-specific skill obsolescence.

2.5   Human capital and competences of AAs

What exactly is human capital and what are competences? Human capital is in the human capital theory represented by the letter K (Ben-Porath, 1967). According to Kang and Snell (2008) human capital consists of the knowledge, skills and abilities of the individual employees. Yang and Lin (2009) have a broader definition of human capital including knowledge, skills, experience, competence, attitude, commitment, and individual personal characteristics. Yang and Lin (2009) state that human capital is the core asset of an organization. Discussing these aspects of human capital with the HR-manager of Ten Kate Huizinga led to the intention to mainly focus on the relevant competences, knowledge, skills, and abilities of the employees, which are all components of human capital. Yang and Lin (2009) did not define these aspects of human capital. However according to the Dutch University Leiden (2001, p. 4) these aspects are covered by the term competences, as shown in the following definition of competences:

"Competences are human qualities in terms of knowledge, abilities and skills, which are crucial in order to function. An important requirement for determining the competences is that they are derived from the tasks that someone has to fulfill within the function."

This definition describes competences as the employee's qualities in terms of knowledge, abilities, and skills. Therefore, human capital is defined by the umbrella term competences, which also covers the abilities, skills, and knowledge. This covers both the professional job-related characteristics of an employee and the customer-focused competences. Competences can be distinguished in threshold competences (Boyatzis, 1982) and competences that lead to superior job performance. Threshold competences are generic knowledge, motives, traits, self-image, social skills and other skills that are essential to performing a job, but these are not causally related to superior job performance (Boyatzis, 1982). The current research focuses on the competences that lead to superior job performance, so competences that contribute to the value and uniqueness of an employee, which is in line with the resource-based view.

The profile descriptions of AAs indicate the importance of multiple competences. The following table (table 3) presents the competences that are used in the profile descriptions of the SRA and Ten Kate Huizinga. It must be noted that several competences overlap and in some cases different terms are used for the same competence.

TABLE 3. COMPETENCES FOR AAS

SRA[8]	Ten Kate Huizinga
- Analyzing skills	Profession-related competences:
- Accuracy	- Dedication
- Profession knowledge	- Flexibility
- Initiative	- Customer-focus
- Leadership	- Communication skills
- Entrepreneurial capacities	- Leadership capacity
- Organizing skills	- Coaching
- Interpersonal skills	- Service-focus
- Flexibility	- Result-focus
- Customer-focus	- Interpersonal skills
- Communication skills	- Advice-skills
- Collaboration	- Commercial abilities
- Respect/integrity	- Entrepreneurial capacities
- Quality-focus	Basic behavioral-competences:
- Result-focus	- Initiative
	- Adaptability
	- Accuracy
	- Planning of own work
	- Structural working
	- Collaboration
	- Market-focus
	- Networking
	- Ambition
	- Respect/integrity
	Other competences:
	- Budget-realization
	- Software-knowledge
	- Quality of work
	- General knowledge
	- Time recording
	- Accounts-receivable management
	- Work in progress

However, the lists above are not appropriate for the current research for several reasons. First, the list of competences for the current research has to contain competences that are valuable and/or unique, as is in line with the resource-based view. Second, news articles and literature indicate a shift in the job profession of the AA, as was described in section 1.1.2. Finally, learning and development becomes increasingly important in the knowledge economy in the Western world. Therefore, all the competences in the current research should contribute to the uniqueness or value of the AA, the competences should fit the shift towards the advisor-role of the AA, and some competences should be related to learning and development.

Thus, these specific competence lists cannot be used as measurement instrument in the current research. Therefore, two additional steps were taken. First, articles and literature on the required competences for AAs were analyzed. Second, a broad list of not-profession specific competences was analyzed. That list of 101 competences is developed by HR organizor (2010), including definitions of the competences and the degree to which the competences are developable (expressed in 'easily developable', 'developable', 'difficult to develop'). This list was developed in 2005 and since then

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[8] SRA https://www.sra.nl/vaktechniek/hrm/hrm-modellen/voorbeeld-competentieprofiel-relatiebeheerder-teamleider. Retrieved at September 14, 2013

tested in numerous organizations and revised every five years. The development and revision is done by a group of both HR-experts and scientists. The list of HR organizor (2010) is used as a means to complement the existing lists of the SRA and Ten Kate Huizinga. First, that list is discussed with the HR manager of Ten Kate Huizinga and adequate competences are selected, e.g. based on theory, job descriptions and current competence profiles. Besides that, the list was compared to findings in existing literature on the current and near-future competences of the AA (e.g. Brand, 2013; Dassen, 2012; Kwakman, 2012; NBA, 2013b; Van der Ven, 2013; Wietsma, 2013a). The competences were organized in six different categories. The analysis of the list of competences is presented in appendix 1a and led to a list of nineteen relevant competences in six categories, which is presented in table 4.

TABLE 4. LIST OF RELEVANT COMPETENCES

Category	Competence
Communication	- written - oral - understand others - listening
Commercial/ personal branding	- selling ideas - customer-focus - networking - build relationship with customers
Initiative	- proactivity - see business opportunities
Analyzing	- analyzing
Knowledge	- have a broad view - sector knowledge - IT-skills
Life-long learning	- continuous learning and development - sharing knowledge - compose learning plan - encourage learning in organization - create positive learning environment

This means that the key competence-categories of an AA are 'communication', 'commercial/personal branding', 'initiative', 'analyzing', 'knowledge', 'life-long learning'. Some threshold competences that are essential in performing the job of an AA are for example: accuracy, integrity, working together, respect, result orientation. However, these are not included in the current research, because these competences do not contribute to the superior performance of employees, which means that these competences do not increase the value or uniqueness of an AA.

The definition of competence is derived from behaviorism, stating that human behavior changes and can under controlled circumstances be influenced (Toolsema, 2003). The human capital theory is in line with that theory, thus the depreciation of human capital can be countered by investments, such as investments in HR practices.

2.6 HR practices

HR practices are the organizational activities directed at managing the human capital of the organization (Wright et al., 1994). The goal of HR practices is to develop the employees in such a way that they contribute to achieving the organizational goals. According to the human capital theory the impact of skill obsolescence on human capital can be countered by investments in human capital through HR practices (in the human capital formula, given in section 2.1, represented by μ). Striving for competence-based HR management demands the identification of the gap between the current competences and the required competences, leading to latent competences (Bergenhenegouwen,

1996). This gap can be closed by continuous professional development, which can be achieved by formally organized conferences, courses or educational events and work-based learning (Eraut, 1994). The adequate HR practices and the possibilities are discussed in this section.

Yang and Lin (2009) studied the influence of five HR practices on the level of intellectual capital, which is an umbrella term that covers human capital, relational capital, and organizational capital. Those results are presented in figure 2 and show the outcomes of the path analysis. The causal relationships between the several variables are empirical results from an assessment done by using LISREL. Yang and Lin (2009) sent a questionnaire to almost 500 HR managers (response rate 56%), who had to evaluate the HR practices, intellectual capital, and organization performance of their own organization. The investigated HR practices are recruitment & selection, training & development, performance appraisal, compensation, and health & safety. This means that the responding HR managers had to asses e.g. the effectiveness of their recruitment and selection system or the performance of their training and development system.

FIGURE 2.   THE COEFFICIENTS FOR THE MODEL PRESENTED BY
YANG AND LIN (2009, P. 1974)
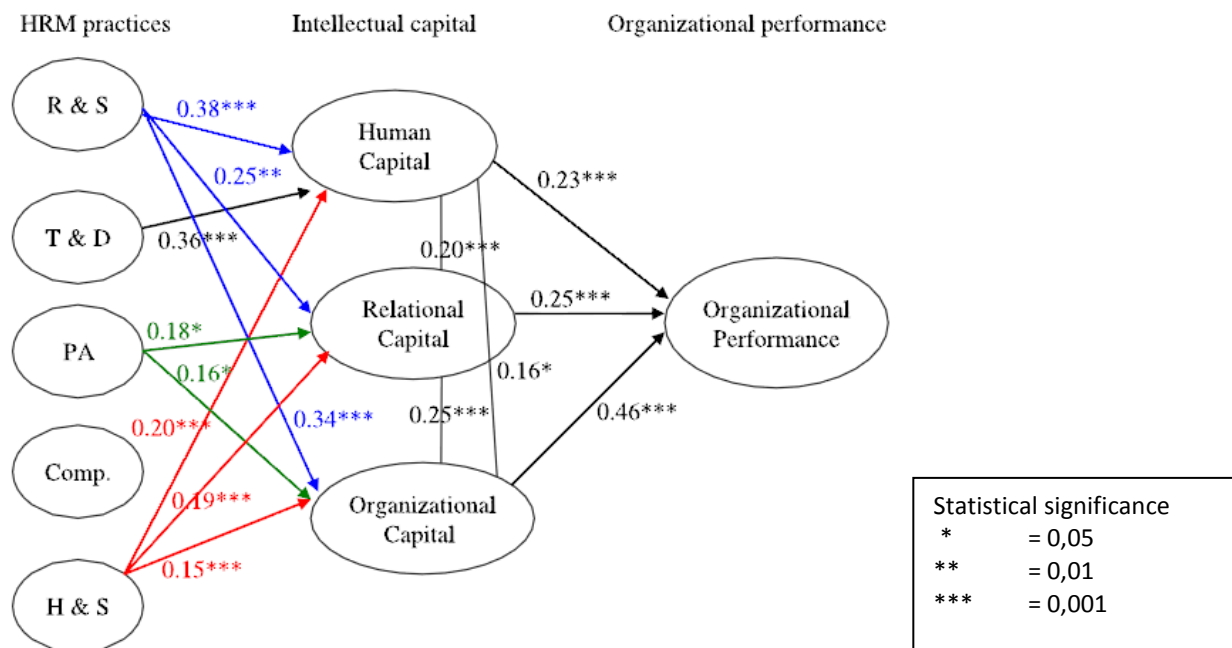
This figure shows the influence of the five investigated HR practices on the several aspects of intellectual capital. Following, the influence of these individual aspects of intellectual capital on organizational performance are presented. The proposed relationships are proven valid by performing a confirmatory factor analysis (CFA), followed by path analysis. The asterisks (*) indicate the statistical significance of the path coefficients.

As figure 2 shows, recruitment and selection appeared to have the strongest influence on all three types of capital (so human, relational and organizational). Training and development also had a strong predicting power, but only on the value of human capital. Health and safety also influenced all three types of capital, but had a smaller impact on human capital. Performance appraisal only influenced relational capital and organizational capital and compensation did not have a significant influence on intellectual capital. This means that according to Yang and Lin (2009) recruitment & selection and training & development have the highest influence on human capital.

These findings are in line with statements that Van Loo et al. (2001) gave on recruitment and training & development. First, they stated that organizations can respond to changes by offering an adequate training and development program (Van Loo et al., 2001). As well as Yang and Lin (2009), they found a positive relationship between training & development and human capital. Namely, they found that the willingness of employees to participate in training decreases the impact of the job-specific obsolescence. This means that higher willingness of employees to invest time or money in the development of their human capital counters the effect of skill obsolescence and with that, increases their human capital. Second, if changes are radical, organizations are likely to change the recruitment process, which leads on macro-level to a change in the type of qualifications that is demanded by recruiters (Van Loo et al., 2001). These two possibilities for the counteraction of job-specific skill obsolescence can be explained with figure 3.

FIGURE 3.   HUMAN COMPETENCES PRESENTED IN AN 'ICEBERG'
(BERGENHENEGOUWEN, 1996, P. 31)
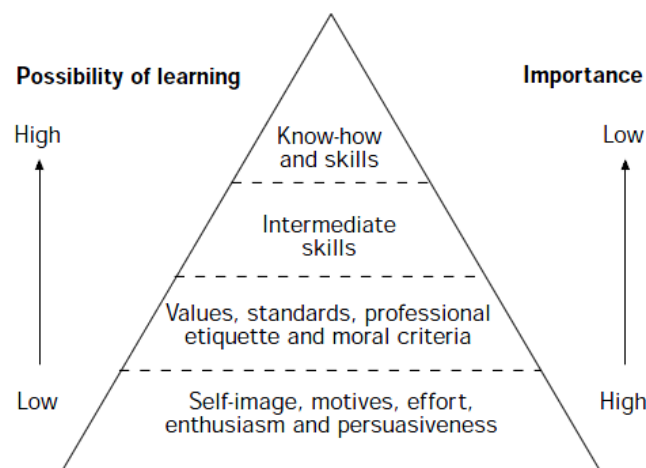
Figure 3 presents different levels of personal characteristics and distinguishes both the importance and the possibility to learn those skills. The competence-iceberg shows that knowhow and (intermediate) skills are learnable in contrast to the underlying personality aspects, such as values, motives, enthusiasm and persuasiveness (Bergenhenegouwen, 1996). Consequently, the learnable competences can be improved through training and development, while the non-learnable competences can only be acquired through adequate recruitment criteria.

However, training in itself is insufficient for adequate competence development (De Vos, De Hauw, & Willemse, 2011). De Vos et al. (2011) state that training should start with a need analysis and be completed with a follow-up in the form of an evaluation. Additionally, they state that the strength of competence management is a combination of a variety of HR practices, such as training, on-the job learning and career management that strengthen the effect of each other (De Vos et al., 2011). This is also argued by Bergenhenegouwen (1996), who states that different ways of training and development (e.g. gaming, simulation, action-based learning, and training-on-the-job) can be used combined in order to improve the competences. Other research indicates that the division of learning is 70:20:10, respectively representing "though assignments in the job", "people", and "courses and reading" (Jennings & Wargnier, 2011; initial theory developed by Lombardo & Eichinger, 1996). This implies that 90% of the development of an employee is the result of informal or on-the-job learning and only 10% the result of formal training. Van Sluijs (1999) agrees with that

and states that some expertise might have to be obtained through training, but the training ground for application is on-the-job possibly supervised by a coach. Besides that, it appears that the most effective training programs were those including both cognitive and interpersonal skills (Aguinis & Kraiger, 2009).

Additionally, in their qualitative research, De Vos et al. (2011) found that the HR practice career management has a positive effect on competence development of employees and with that, on their human capital. Career management consists e.g. of career counseling and the creation of career paths to inspire employees in their career and competence development. Career management can be implemented as a part of the evaluation interview (De Vos et al., 2011).

As mentioned earlier in this section, Van Loo et al. (2001) found support for the positive effect of training as a remedy to counter skill obsolescence. They also investigated the effect of mobility across jobs and functional flexibility of employees, both on the willingness and capacity. However, they did not find support for an effect of these characteristics of employees on job-specific skill obsolescence. This means that gaining experience by being mobile across jobs or becoming more familiar with change due to functional flexibility does not counter job-specific skill obsolescence.

Dubin (1972) proposed an updating panel as a method to counter skill obsolescence. A panel group of selected persons can explore the changes that are expected in the coming years and supply the HR department with that information. This can be performed for both the current as the long-term organizational developments and can serve as a source of input for composing the adequate HR practices. This method for counteraction is used in the current research, as is discussed in chapter 3. In the same article he also refers to his earlier research (Dubin and Cohen, 1970), in which he found that the most obstructing issue in countering skill obsolescence is motivation. They found that both psychological and environmental characteristics determine the level of motivation of employees. Influencing variables are "achievement motivation, supervisory behavior that encourages professional growth, organizational climate that nurtures creativity, challenging work projects that promote on-the-job problem solving, peer and group interaction that allow for interchange and seeking of information, and a management policy that rewards updating" (Dubin, 1972, p. 491).

Training & development, career management, pay systems, knowledge sharing, and feedback also fit the commitment-based HR configuration that is described by Lepak and Snell (1999) and was elaborated in section 2.3. Additionally, Lepak and Snell (1999) mention mentoring programs as useful HR practices for human capital in quadrant 1. Recruitment and selection is not mentioned in their quadrant 1-configuration, because they assume that valuable and unique employees are internally developed instead of externally acquired. However, adequate criteria for recruitment and selection are important in the process of attracting new employees, because as presented in figure 3 some competences are not learnable.

So, Dubin (1972) argues that a management policy that rewards updating is a possible HR practice to counter skill obsolescence. In their commitment-based HR configuration, Lepak and Snell (1999) also indicated the importance of pay systems for knowledge-based employment. However, Yang and Lin (2009) found no influence of performance appraisal or compensation on human capital. This indicates discrepancy in the various studies. The current research will reveal the influence of this variable in this specific case of human capital at Ten Kate Huizinga.

Concluding, countering the effect of skill obsolescence seem to be possible through HR practices and is important in order to retain appropriate human capital. Effective HR practices can be recruitment & selection, training & development (including a need analysis and evaluation), on-the-job training (including peer groups, mentoring programs, knowledge sharing, and feedback), evaluation interviews (including career management) and pay systems. These aspects are investigated in the current research. However, only investigating the individual HR practices is not enough. The HR practices have to be aligned horizontally (connecting the HR practices with each other) and vertically (connecting the HR practices with the organizational strategy) (De Vos et al., 2011; Martin-Alcazar, Romero-Fernandez, & Sanchez-Gardey, 2005). Additionally, employee motivation is an important aspect in order to deploy the HR practices. However, as stated by Dubin and Cohen (1970) in Dubin (1972) employee motivation is also an effect variable of implementing some of the mentioned HR practices, e.g. an encouraging learning environment, peer and group interaction, and pay systems. The further operationalization of HR practices in the current research is elaborated in appendix 1b.

2.7 Technological developments

The technological trends that are currently influencing the accountancy industry are of high importance and are likely to have substantial effects on the work content, so the changes are radical. New technologies have the ability to substitute skills and tasks and make human capital obsolete (Wright et al., 1994), which increases the depreciation rate of the level of human capital. That theory is used in the current research, which means that a positive relationship between the technological developments and the depreciation of human capital is expected.

In section 1.1.2. a short introduction on the technological developments was given. The technological developments already have had a radical influence on the work of the AA and this shift is likely to continue in the coming years. The influencing technological developments are explored in this section and investigated in the current research. An important remark is that Ten Kate Huizinga has no license to audit public interest entities, so developments concerning this group are not relevant for them.

SBR/XBRL

The technological developments are dominated by the progress in SBR, Standard Business Reporting. SBR is a project, initiated by the Dutch Government, which enables the option to submit all reports and the declaration of tax returns in the same way. This is possible by using XBRL, which is an abbreviation for eXtensible Business Reporting Language. XBRL is an open standard for the efficient preparation and/or distribution of business reports and data (Hoekstra & Snijders, 2012). XBRL is based on XML, eXtensible Markup Language, which is a language through which computer systems can communicate (Bisschop, 2009). In order to be able to read and use this data XBRL requires a taxonomy, which connects labels to the data (Bisschop, 2009; Hoekstra & Snijders, 2012). The XBRL document is called an 'instance document' and leads in combination with the taxonomy to a readable and understandable report.

Two types of XBRL can be distinguished, which are Financial Reporting (FR) and Global Ledger (GL). XBRL FR is designed for external financial reporting and contains aggregated information, but has limited options to reach the underlying information and details. XBRL GL aims to comprise all the

data from the ledger and offers a standardized system on transaction level. [9] This type of XBRL is based on a general taxonomy, which leads to standardized data that is easily (internationally) transferable, comparable and leads to multiple consolidation options (Hoekstra & Snijders, 2012).

XBRL has several advantages:
1. The human influence on the data decreases, which leads to lower risks for mistakes and improved quality.
2. Data can be processed and distributed real time, thus leading to faster data provision.
3. XBRL reports contain multiple options for analysis, lead to better communication and more efficient processes (Hoekstra & Snijders, 2012).

Several public authorities (e.g. Belastingdienst, Kamer van Koophandel, CBS) have changed their policies and are able to receive XBRL data (Bisschop, 2009, 2010). Since 2008, the Belastingdienst (the tax authorities in the Netherlands) enabled the option to submit the first type of tax returns as a XBRL document (Bisschop, 2009). Those developments are evolving and the said authorities have planned more deadlines concerning the implementation of SBR. For example, according to current plans, small entities are obligated to provide their annual financial reports to the Kamer van Koophandel in XBRL from 2014 and medium and large entities from 2015 (Boxmeer, 2011). This means that there are many changes on the area of submission of documents to public authorities.

A SBR company (het SBR programma) and the Dutch tax authorities (Belastingdienst) investigated the current situation of SBR at intermediaries in the Netherlands. That research indicated that in September 2012 89% of the respondents knew what SBR entails. However, that research also indicated that 50% of the questioned intermediaries think that the introduction of SBR has no explicit negative or positive effect in their organization (SBR programma, 2012). Another research published by De Accountant (2013) argues that almost half of the chartered accountants expect an influence on their jobs within two years. 'SBR/XBRL' has the potential to change the job profession of the AA in several ways, mainly in terms of efficiency. For example, Oord (2012) cites Esser (2012) as saying that the same data can be submitted from the software to several institutes without changes or additional proceedings, which decreases the workload of the AA. Other possible advantages are: more frequent information (eventually real-time), higher quality of the data, and a better foundation for advice (Bisschop, 2009; Oord, 2012; Selvili & Landman, 2012). The current research investigates the development and the impact on the human capital of employees.

Real-time information/dashboarding

The technological developments also lead to increasing real-time data possibilities, which is discussed under several terms such as ongoing or continuous monitoring, dashboarding, and real-time monitoring. This development, in the current report called 'dashboarding', provides the option for entrepreneurs to have instant insight in their financial situation (Selvili & Landman, 2012). The dashboard can for example be presented in a portal, on which the entrepreneur can log in. Ten Kate Huizinga currently offer their customers a portal, but real-time dashboarding is not yet possible in an efficient way, because at this moment all entry-proposals still have to be verified by the accountant.[10]

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[9] Retrieved at February 18, 2013 http://www.pwc.nl/nl/bedrijfsvoering/uitwisselen-van-informatie-xbrl.jhtml
[10] Ter Laak, R., interview February 1st 2013.

The accountancy organization has to design the dashboard and present useful and appropriate indicators and ratios. This improves the possibilities for entrepreneurs to respond quickly to developments and for AAs to give accurate advice (Selvili & Landman, 2012). This application facilitates the shift from demands for information from the past towards more real-time and future-oriented information. The AA has to be able to work with this dashboard, awake the interest of the entrepreneurs for this tool and derive the adequate management information for the customers.

Mobile computing

The developments are also accompanied with an increasing demand for digital information and enlarged working possibilities that arise due to developments in computing devices such as video-technology and tablets. According to research from 2012 the use of smartphones increased from 42% in 2011 to 58% in 2012.[11] Another research demonstrates that the use of tablets has risen from 14% in 2011 to 34% in 2012.[12] This trend is likely to continue in the future, which changes both the way of communication as the speed of communication (Selvili & Landman, 2012). Besides that, applications on smartphones and tablets were in the last years mainly for private use, but they will more and more be used for business purposes too (Selvili & Landman, 2012). This changes both the way of communication with the customers and the way in which the information is presented, which demands other competences of the AA. The AA has to be able to work with the smartphones and tablets and explain the digital possibilities to the customers, which is likely to be mainly difficult for the older employees, since they are the least experienced with these applications and tools. This supports the earlier mentioned need for investments in the human capital of older employees.

Cloud

Cloud computing is a complex IT-infrastructure which makes networks, servers, storage, applications and services through internet available for users (Rietschoten, 2011; Vaassen, 2011). An advantage is that users do not have to possess the infrastructure, which means that using the cloud does not come with high investments. The only costs that come with using cloud computing are the costs that have to be paid to the Cloud Service Provider. Clouds can be used by different computing devices that can be connected after request. Using cloud computing comes with certain risks, mainly related to the protection of the data (Vaassen, 2011). The specific consequences of working in the cloud on the AA do not appear from the literature and will be investigated in the current research.

Automated bookkeeping

'Scannen en herkennen', which means 'scanning and recognizing' is a system that uses Optical Character Recognition. In this situation the invoice is send on paper, after which the invoice is scanned and recognized. Hereby, the system scans the data and is able to recognize texts and patterns (Bottemanne, 2012a). The system presents an entry-proposal that has to be verified by the accountant. However, the future goal is to fully automate this, so that only anomalies have to be verified. 'Scanning and recognizing' has many advantages such as increased processing speed, time savings and uniformity in the administration (Bottemanne, 2012a). Currently, many customers of Ten Kate Huizinga still work with paper invoices and are just starting or have recently started working

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[11] http://www.marketingfacts.nl/berichten/marktaandeel-smartphone-in-nederland-groeit-naar-58-procent/ accessed on January 25th, 2013
[12] http://www.tabletguide.nl/30745/een-derde-nederlanders-heeft-een-tablet/ accessed on January 25th, 2013

with the 'scanning and recognizing' application.**13** This means that the customers scan the invoice and send it to Ten Kate Huizinga, where they have software possibilities to recognize the invoice. The software presents an entry-proposal, which has to be validated by the accountant. For this application there is also an online portal. So these are already steps forward in terms of efficiency, but further steps can be taken in the future through the continuous development and implementation of software.

A step further than the 'scanning and recognizing' application is 'electronic invoicing'. 'Electronic invoicing' means designing and sending the invoice digitally, where after the receiver digitally processes the invoice. This means that the receiver of the invoice uses the 'recognizing'-aspect of OCR. Hereby, the OCR-system recognizes the texts and patterns of the received invoice, which makes the whole process digital. This eliminates the manual tasks and causes savings in time and money (Bottemanne, 2012b). E-invoicing has been a popular topic in the recent years and the concept was already introduced around 2006, after which the government presented a plan of action in 2008. But still, the use of 'electronic invoicing' is lower than was expected some years ago. However, the Dutch government is frontrunner in using it in order to stimulate the use of e-invoicing (Bottemanne, 2012b).

The increasing uniformity in the administration, caused by both SBR and OCR, lead to increasing amounts of big data, which is by Schellevis and Snoei (2012) called an 'industrial revolution of data'. This so called 'big data' can be used for analysis and lead to the identification of trends and useful information. Big data can be defined by high volume, velocity, variety, and veracity (Schellevis & Snoei, 2012). These data can be comprised and this way analyzed on a higher level (Schellevis & Snoei, 2012). Data analysis tools can also be useful for AAs in the process of composing the year report, since this makes it possible to find anomalies in the entries more easily.[13] Other possibilities for SME-organizations are not seen in literature (Van der Linden, 2013) and SME-organizations do not meet the criteria, such as variety and volume (Schellevis & Snoei, 2012). Therefore, no relationship between 'big data/data analysis' and depreciation of human capital is expected.

Due to the developments concerning OCR and 'electronic invoicing' different competences are required from the AA. For example, the administrative tasks are substituted by technology and make those skills of the AA obsolete. Additionally, the AA has to be able to work with the technology and that change has to be facilitated by adequate HR practices to prevent the human capital of the AA from depreciation.

Advisor-role

Inter alia caused by the technological developments the advisor-role of the AA enlarges (Bisschop, 2009; ING, 2010, 2011; NBA, 2013a; SRA, 2010; Van der Ven, 2013). However, the advisor-role of the AA does not match the current time-tracking system in the accountancy. That obstructive effect of the obligated amount of billable hours is according to literature the first obstacle in the shift towards the advisor-role (Visser, 2011) and also hinders the AA in his leadership-role (Moolhuizen, 2009, quoted in Amesz, 2009). This also obstructs the AA from taking younger colleagues to customers, which hinders informal learning (Aring & Brand, 1998). They state that customer interactions

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[13] Ter Laak, R., interview February 1st 2013.

increase customer-focus, communication skills, the ability to integrate feedback, and to see the 'bigger picture'.

Summing up, the year report will become less and less important and replaced by more frequent reports, such as monthly and quarterly reports. Eventually, information will be real-time monitored and distributed, preferable through a portal that should be also accessible with a smartphone or tablet. Currently, Ten Kate Huizinga offers more frequent financial reports, such as monthly and quarterly reports, but only if they have such a contract with the customer. It is also possible that these reports are digitally distributed and presented in a dashboard, but not real-time yet. Finally, the role of the AA as an advisor will be more important as a service that accompanies the more frequent reports. This means that based on the above it can be argued that the job profession of AAs is changing and will continuously change in the future.

Concluding, many external factors are influencing the accountancy industry, which makes the industry both changing and complex. The current research argues the relationship between the following technological developments and depreciation of human capital; 'integrate online banking with accounting software', 'scanning and recognizing', 'electronic invoicing', 'SBR/XBRL', 'cloud', and 'mobile computing'. So, it will be investigated whether these developments increase the depreciation of human capital. Therefore, the degree of depreciation and the possible counteractions in terms of HR practices are investigated in the current research, as is presented in the framework in the coming section.

2.8   Theoretical framework
Based on the theory above the following relationship can be argued:
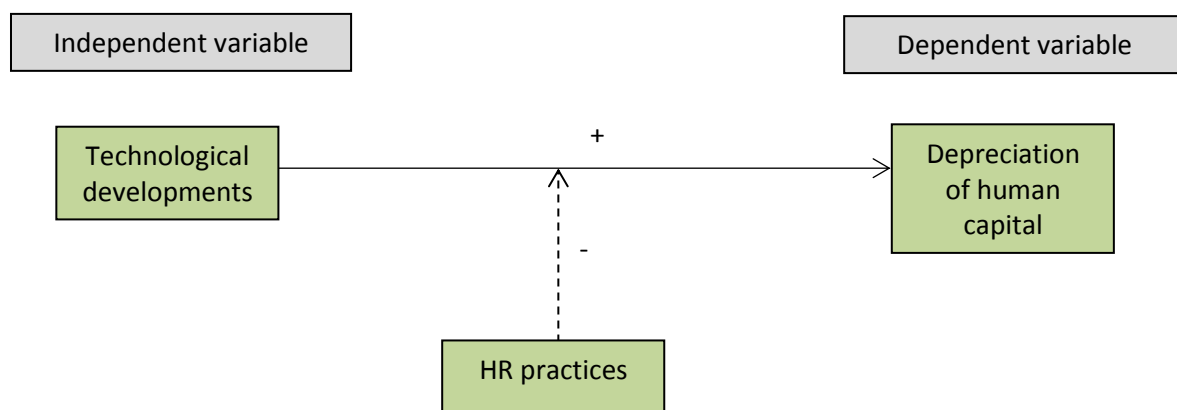
So, a positive relationship between technological developments and depreciation of human capital of employees is implied. This means that an increasing intensity of technological developments leads to an increase in depreciation of human capital, which is in this research limited to job-specific skill obsolescence. Additionally, the current research investigates what HR practices can be employed to moderate that relationship between technological developments and the depreciation of human capital. That means that the current research also investigates what HR practices can be used in order to obtain the required human capital in the near-future. A specified theoretical framework is presented in figure 4.

FIGURE 4.   THE THEORETICAL FRAMEWORK
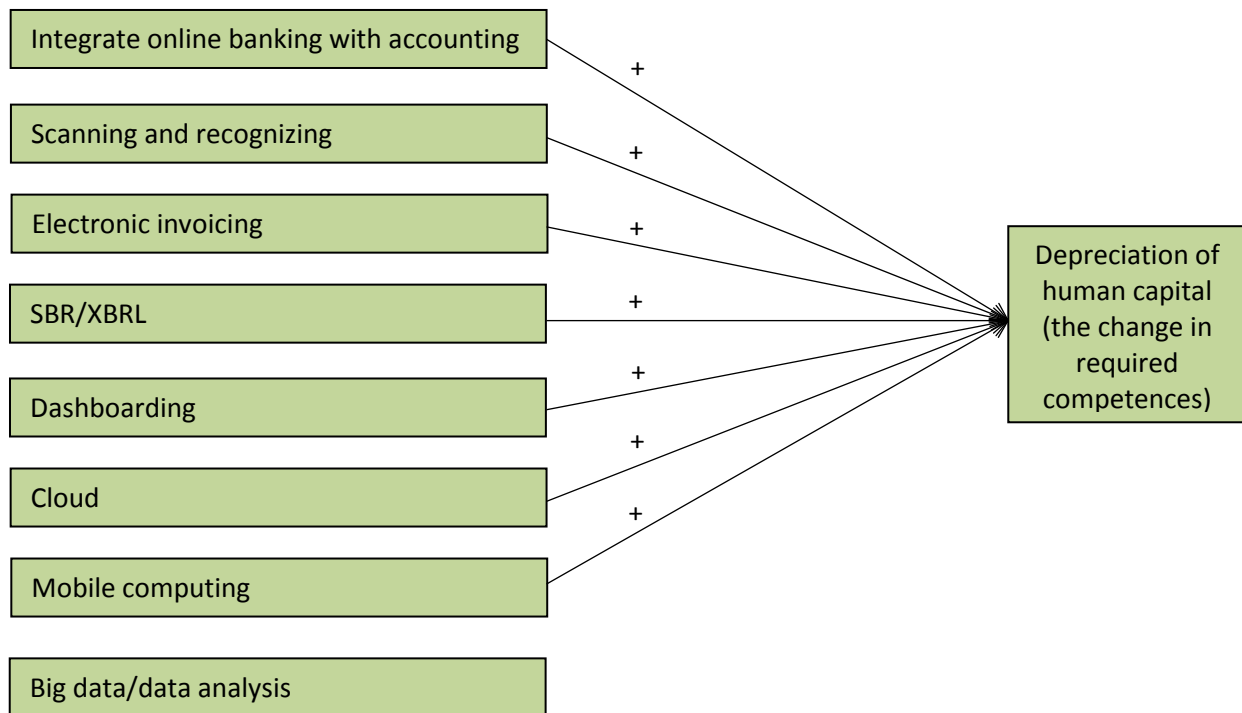
The depreciation of human capital is measured by the shift in tasks and required competences. The specific measurement method is elaborated in the coming chapter.

The moderating effect of HR practices is investigated by researching possibilities for recruitment & selection, training & development (including a need analysis and evaluation), on-the-job training (including peer groups, mentoring programs, knowledge sharing, and feedback), evaluation interviews (including career management) and pay systems. Concluding, the influence of the several technological developments on the depreciation of human capital is investigated. Additionally, the moderating effect of the several HR practices on that relationship is explored.

Research questions

- What are currently the main tasks and competences of an AA?
- To what extent will the required tasks and competences of the AA be influenced by the identified technological developments?
- To what extent is the current human capital of the AAs sufficient for performing their tasks in the near-future?
- What HR practices can be used to counter the depreciation of human capital of the AAs?

3 Methods

"I don't control life, but I control how I react to it." – Macklemore and Ryan Lewis in Vipassana

This chapter describes the design of the qualitative research that is performed in order to answer the research questions. First, the research framework is given. Second, the method of data collection is given. After that, the method of data extraction and data analysis is explained, followed by an elaboration of the quality of the current research.

3.1 Research framework

In the current applied research (Babbie, 2010; Denzin & Lincoln, 1994) is explored what the current developments in the accountancy industry are and the extent to which this impacts the future work content of AAs. This is done to investigate whether the technological developments cause a depreciation in the human capital of AAs. After that, the possibilities for countering the deprecation of the human capital of Ten Kate Huizinga are investigated.

Due to the topic and variables of the current research a qualitative research method is chosen. This is mainly due to the importance of understanding the reasoning of respondents and the interaction advantages that are associated with this type of research. This research is done by designing two expert groups, namely one internal and one external group. The external group consisted of external experts from the accountancy industry and the internal group consisted of employees from Ten Kate Huizinga. Both groups attended a meeting in which the several research questions were discussed, based on an interview protocol. Due to time restrictions the results of the current research are not tested in the whole population of employees at Ten Kate Huizinga. Figure 5 shows an elaboration of the research design and these steps are discussed more extensively in the coming sections.

FIGURE 5.   A FRAMEWORK OF THE RESEARCH DESIGN
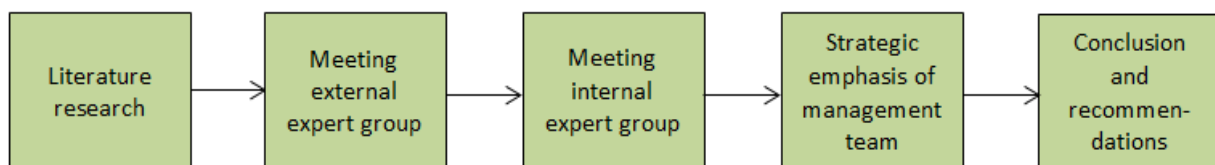
3.2 Data collection

The current research consists of several steps, which are discussed in the sections below. First, the literature research and the Delphi method are elaborated. After that, the selection of the participants is explained. These participants are part of the expert groups that are used in this research and they all participate in expert group meetings. That section is followed by an elaboration and evaluation of the interview protocols that are used in those expert group meetings.

3.2.1 Literature research

The literature research is performed in order to analyze the research in this area so far, to develop the theoretical framework and the interview protocols and to find preliminary answers to the research questions. Therefore, literature research is seen as a part of the actual research. Literature is mainly found in two manners, which are brainstorming on searching terms and a snowball effect

with the references. First, relevant searching terms are devised through meetings with the HR-manager of Ten Kate Huizinga and other colleagues, leading to relevant searching terms. In order to increase the scope of this research both English and Dutch searching terms and literature are used. Second, the reference lists in the detected articles were scanned for other usable articles. This led to an extensive amount of literature, which is used to develop the theoretical framework and the interview protocols.

3.2.2   Delphi method

As discussed in section 2.6, Dubin (1972) proposed an updating panel as a method to counter skill obsolescence. He explained that a panel group of selected persons can explore the changes that are expected in the coming years and supply the HR department with that information. In line with this statement the Delphi method is used in the current research, because it suits the goal of the current research to make estimates of the future (Rowe & Wright, 1999). The Delphi method consists of several steps including repeatedly completing questionnaires, interspersed with controlled feedback (Linstone, Turoff, & Helmer, 2002; Rowe & Wright, 1999). The current research contained two rounds of group meetings, which are called focus groups or group interviewing (Denzin & Lincoln, 1994; Litosseliti, 2003). In the first round, an interview protocol is discussed with external experts in a group meeting. In the second round, a second interview protocol is discussed with the internal expert group. The goal is to investigate the current competences of an AA, the technological developments and the near-future competences of an AA. Finally, recommendations are written to advice the organization on how to respond to the changes in the work content.

In focus groups, the participants are generally not selected through a probability-sampling method, thus they are not representative for the entire population (Babbie, 2010). However, this research method is suitable, because of the goal of exploration and the fact that the research is performed for Ten Kate Huizinga, which makes generalization not a goal of this research. Additionally, focus groups are relatively inexpensive and they produce rich data that are cumulative and elaborative. They are often reckoned to be an 'in-depth' research technique (Babbie, 2010). Using focus groups is at this point chosen over individual interviews for several reasons, mainly caused by the advantages of interaction and debates between the participants.

3.2.3   Participants

The participants in the current research are divided in two groups, namely an internal and an external expert group. This way differences and similarities between the conceptions of the two groups can be identified and analyzed. The distinction between external and internal experts allows to deduce whether the employees of Ten Kate Huizinga have the same expectations on their changing tasks and competences as the external experts. These participants are not selected through random sampling, but they are selected based on some criteria. It is required that participants in the research:

- Work as AA, have affinity with the work of an AA or have knowledge of the work of an AA
- Are experienced (> 5 years).
- Are open for the possibilities that the technological developments offer
- Strive to be innovative

The final two criteria are used deducted from the strategy and slogan ('verder kijken' – 'looking further') of Ten Kate Huizinga. Ten Kate Huizinga strives to be innovative and to optimally use the

technological possibilities. The goal of using the final two criteria is to select progressive participants that can inspire Ten Kate Huizinga in finding their path to the future.

External

The external expert group consisted of eight diverse experts working in several areas. The diversity of the represented areas contributes to the quality and scope of the results. The specific contribution per area is presented in table 5.

TABLE 5. SPECIFIC KNOWLEDGE OF THE PARTICIPANTS BASED ON THEIR AREA OF WORK

Work area	Contribution
Education	An important task in education is to develop the educational program and with that, determine competences that the students need. Thereafter, those competences have to be developed to prepare students for their future labor.
SRA	These participants are experts in HRM for the accountancy industry and they currently work on developing accurate competence descriptions and job profiles.
Practice	This group is close to the changes, because they experience the changes in their day-to-day job. They are likely to have an reliable expectation of the future.
IT specialist	The technological developments are driving the changes in the work content of the AA and is the indication for this research. This knowledge is necessary to be able to determine the current and future developments and make an estimation of their impact.

The diversity of this group is likely to contribute to the quality of the research results, because this provides multiple views on the topic. However, each of the participants also has individual knowledge and contribution to the focus group. The specific knowledge of the individual participants is presented in table 6 on the following page.

The goal of the external expert group meeting is to explore the current technological changes and how this affects the tasks and competences of the AA in the near-future. Therefore, this diverse group of experts with their high levels of expertise and specific knowledge is seen as an interesting and suitable expert group.

TABLE 6. SPECIFIC KNOWLEDGE OF THE INDIVIDUAL PARTICIPANTS

Participant	Expertise
Barry de Wilde	Works at the SRA and is active in recruitment and selection. He has specific insight in the requirements of organizations and the fit with the qualities of the accountants. Theo Reuters adduced Barry to participate in the research.
Bert van Asselt RA AA	Teacher at Windesheim and chairman of the AC-scholenoverleg, which is a collaboration of educational institutes that offer accountancy programs. The changing job profession and the required competences are an important aspect of his work.
Cor Mulder AA	Works as a team leader at BDO, which is based on their size the 5th accountancy organization worldwide and a regional competitor of Ten Kate Huizinga. Cor is active in using IT-possibilities to increase the quality of the services of BDO for their customers.
Jan Wietsma AA	Consultant at Full Finance, author of books and publications on accountancynieuws.nl. and an active member of Tuacc. Tuacc (Tweet Up ACCountants) is a group of accountants who strive to change the current accountancy industry, innovate and inspire with positive energy.
Mark Bisschop	Is owner of XBRL voor accountants, supervised students that did research in the area of this current research and is also an active member of Tuacc. The combination of his knowledge and experience is an interesting contribution to the panel group.
Peter Franke	SME-advisor at Eshuis, which is a regional SME-accountants organization. Peter's customers are SME-organizations and he is a pioneer when it comes to technological applications in his organization.
Robert Engberink RA	Coordinator of the educational program accountancy at Saxion and teacher at the post-HBO AA. The developments in the accountancy industry are affecting the students and the content of the educational program and Robert's vision on that is seen as a valuable contribution to the focus group.
Theo Reuters	Head of the HR-department at SRA and currently working on renewed job descriptions, competence profiles and evaluation forms and has very specific knowledge on the changing competences of accountants.

Internal

The internal expert group consisted of six employees of Ten Kate Huizinga. This group meeting involved six participants instead of eight, because the previous external group meeting involving eight participants was crowded for a two-hour meeting. Additionally, due to the holidays it was difficult to find more suitable internal participants. However, the current group of internal experts is suitable for this research and is assumed to have sufficient knowledge and interesting contributions. The specific expertise and knowledge and diverse experience of the employees is presented in table 7 on the following page.

The goal of the internal expert group meeting is to repeat the external group meeting. Additionally, the gap between the current situation at Ten Kate Huizinga and the foreseen future requirements is discussed. In order to achieve that goal, it is deliberately chosen not to select members of the management team in the expert group. This might negatively influence the discussion environment and limit the experienced freedom to talk for the other participants. Based on the found gap, the adequate HR practices that can be used to overcome that gap are discussed. The discussed topics are elaborated in interview protocols that are used during both of the group meetings, which is explained in more detail in the coming section.

TABLE 7. SPECIFIC KNOWLEDGE OF THE INDIVIDUAL PARTICIPANTS

Participant	Expertise
Bas Riekhoff	Currently in the educational program post-HBO AA and working as a senior assistant accountant. He is seen as a talent and actively working with the new technological possibilities concerning e.g. scanning and recognizing.
Bas Westerveld AA	SME-advisor with his own customer portfolio. He started as a more 'traditional' accountant and experiences the changes concerning automated bookkeeping and the changes in the work content and is trying to adjust.
Fons Withag	HR-manager at Ten Kate Huizinga with specific knowledge on their HR-system, a progressive view on HRM and over 25 years of experience in the organization. Before working as a HR-manager he work as an junior accountant.
Jaap van Bergeijk AA	SME-advisor with his own customer portfolio. He guides employees that are in the educational program post-HBO AA and is also experiencing that the technological developments change their work.
Marlies de Vries	Currently in the educational program SPD and working as a senior assistant accountant. She is working with new software and an expert in that area, both for employees as for customers.
Dany Abdalla	Finished the HBO accountancy and currently working as a senior assistant accountant. He guides junior assistant accountants on-the-job and also experiences the technological developments in his work.

3.2.4 Interview protocols

Using an interview protocol during the group meeting contributes to the validity of the research. The interview protocol is developed based on the literature research and the theoretical framework. The interview protocols are attached in appendix 2 (external) and appendix 3 (internal). In both of the interview protocols the participants are first introduced to the research topic. After that, some 'administrative notifications' are made in order to create a safe and open environment in which the participants respect each other. It is for example mentioned that statements are not personally quoted in the research report, that there are no right or wrong answers and that they are not expected to reach consensus. After that, the several sub questions of the current research are discussed. The interview protocols for the internal and external expert meetings differed based on the participants' expertise.

External

The focus during the external experts group meeting was on the technological developments and the competences of the AA now and in the near future. First, the current situation is discussed, which covers the current tasks and competences of the AA. After that, the technological developments are discussed that influence the work content of the AA now and in the coming years. Combining the results of these questions leads to discussing how the tasks and competences are influenced by the developments leading to an estimate of the near-future tasks and competences. This sequence was necessary because it is not possible to determine near-future tasks and competences, without knowing the current tasks and competences and the influencing technological developments. Discussing the near-future competences of the AA is based on the characteristics given in the resource-based view and the framework of Lepak and Snell (Barney, 1991; Lepak & Snell, 1999, 2002). So, it is discussed what near-future competences are necessary for the AA to remain valuable and unique. Based on the estimated time-schedules it was expected that the final topic 'how an organization can retain competent employees' could also be discussed. This overview of the topics in the interview protocol and the estimated time-schedule is presented in table 8.

TABLE 8. THE MAIN TOPICS DURING THE EXTERNAL GROUP MEETING

External	Time
introduction to topic and each other	20 minutes
the current tasks and competences of an AA	20 minutes
the technological developments	15 minutes
the near-future tasks and competences of an AA	40 minutes
how to retain competent employees as an organization	25 minutes
	120 minutes

According to Litosseliti (2003) a focus group meeting typically lasts between one and a half to two hours. Table 8 and 9 show that the estimated time for both of the group meetings was two hours. The group meeting with the external experts was held on July 3, 2013 with the eight external participants at the headquarter of Ten Kate Huizinga in Enschede. In reality, this meeting took two hours and three minutes. However, the final topic is not specifically discussed during the external group meeting, because the earlier topics took more time than estimated. We deliberately decided to adjust this during the meeting, because the final topic was a very interesting addition, but is not necessary to answer the main research question. Additionally, retain competent employees as an organization is an effect variable of implementing adequate HR practices. This is the case, because adequate HR practices lead to high level human capital. As a result the employees of Ten Kate Huizinga are sustainable employable and Ten Kate Huizinga becomes an attractive organization. This means that Ten Kate Huizinga becomes a preferred employer, which increases their ability to obtain and retain the most qualitative employees. This topic is more extensively discussed in the internal expert group meeting, which is elaborated in the coming section.

Internal

The internal expert group meeting also started with discussing the current tasks and competences of the AA, followed by discussing the technological developments. This again led to an estimation of the future tasks and competences of the AA. These steps are repeated for the following reason: this creates the possibility to compare the vision of the internal participants with the vision of the external participants. Discussing the differences and the argumentation of the participants can lead to interesting findings. This indicates whether the internal participants are aware of the current changes and the impact on their work content. If they are not or less aware of these changes it is interesting to discuss the causes. Is Ten Kate Huizinga able to increase their concern about their job and their curiosity for the future? And if they are aware of the developments, they might have different perceptions on how this impacts their future. Concluding, this part is interesting in order to be able to compare the findings and perception of the current employees of Ten Kate Huizinga with the vision of the external experts.

After that, it is discussed how Ten Kate Huizinga can respond to these changes with adequate HR practices. The findings in the literature concerning possible HR practices are discussed with the HR manager of Ten Kate Huizinga and that final list is discussed during the internal expert group meeting. The operationalization of the HR practices is elaborated in appendix 1b. So the possibilities for: recruitment & selection, training & development (including a need analysis and evaluation), on-the-job training (including peer groups, mentoring programs, knowledge sharing, and feedback), evaluation interviews (including career management) and pay systems are discussed. An overview of the main topics that are discussed during the internal group meeting are presented in table 9.

TABLE 9. THE MAIN TOPICS DURING THE INTERNAL GROUP MEETING

Internal	Time
Introduction to topic and each other	15 minutes
Repeating the external group meeting:	
- the current tasks and competences of an AA	15 minutes
- the technological developments	15 minutes
- the near-future tasks and competences of an AA	25 minutes
adequate HR practices	50 minutes
	120 minutes

The estimated duration of the internal expert group meeting was also two hours. The group meeting with the internal experts was held on July 26, 2013 with the six internal participants at the headquarter of Ten Kate Huizinga in Enschede, so just above three weeks after the external group meeting. The actual meeting with the internal expert group took exactly two hours.

Both of the group meetings were led by two discussion leaders (the researcher and the HR-manager of Ten Kate Huizinga) and were attended by two assistants taking notes, as is recommended by Litosseliti (2003). These assistants' notes are used to complement the recordings of the two audio-recorders that were used during the meetings. These notes are necessary in order to identify who is speaking during the meeting, to understand recordings during discussions and to get data on nonverbal communication of participants (Litosseliti, 2003). During the meetings, the participants were informed on the use of the audio-recorders. The recordings and assistants' notes were of high quality, which led to complete transcripts of the group meetings. Therefore, a member check with the participants was not necessary and thus, not performed. Using the interview protocols during the group meetings indicates that the group interviews were, at least to a certain extent, structured. The interview protocols are discussed as input and guideline for the discussion. However, other input of the participants is also to a certain extent discussed and some adjustments were made. For example, during the external expert group meeting the last topic concerning how to retain competent employees as an organization was not discussed. The changes in the interview protocol are presented in appendix 2 and appendix 3.

After the group meetings, the results of both the internal and external expert group meeting are presented to a member of the management team in order to give strategic emphasis to the results. The final recommendations of the current research are based on these strategic accents. The strategic emphasis is incorporated in the discussion and conclusion in section 5.1.

3.3   Data extraction and analysis

During the meetings the questions of the interview protocol are submitted to the group and the participants randomly answered the question. Not every participant answers the same question and because of that, it is unsure if an answer reflects the opinion of the whole group. However, without contradiction or physical signs of disagreements (e.g. head shaking) it is assumed that participants agree with statements. This conclusion is drawn, because expressing (dis)agreements is stimulated during the meeting. First, in the introduction it is explained that everyone is free to express their opinion and a safe environment for discussions is created. Secondly, during the meeting the discussion leaders actively responded to expressions of disagreement or more quiet participants. For example, a more quiet participant tried to express his opinion during the external meeting, but was overruled by another participant. After the statement of the other participant one of the discussion leaders pointed to the more quiet participant in order for him to make/finish his statement. A second

example occurred during the internal expert group meeting. One of the participants shook his head when another participant answered a question and one of the discussion leaders anticipated on that by asking 'I see you shaking your head, don't you agree with that?'. The safety of the environment also became clear from a feedback form that the participants completed afterwards. The participants indicated no negative feedback related to the atmosphere during the meeting, but they did give positive feedback in terms of 'open discussion', 'good ambiance', and 'good interaction'.

Another example of stimulating the participants to express their opinion is that the discussion leaders asked follow-up questions in case of a low response. In a case that only one participant answered a question or the answers were short, follow-up questions were asked to stimulate the participants to elaborate. For example, during the internal expert group meeting it was asked whether the group agreed with the found top 5 of current competences. In response, one participant answered 'those are indeed important competences' and a second participant replied only 'yes'. As a follow-up, one of the discussion leaders asked 'are there competences in this top 5 that you would not have put in the top 5?' and 'is there a competence missing?'. After that, the respondents elaborated more on the question and valuable information was retrieved.

The findings of the research are presented in chapter 4. In those findings all views on a topic are elaborated, so if only a positive or negative view is presented that view is the only one mentioned during the meeting.

For the first question concerning the current tasks of the AA a flip-over was used. On this flip-over a list of the five main tasks is presented as input for determining the current tasks of the AA according to the experts. Those main five tasks are established based on literature (e.g. Dassen, 2012) and the job description of Ten Kate Huizinga. The comments and vision of the experts is written on the flip-over during the meeting, leading to a visual result of the first question.

For the questions concerning current competences of an AA, technological developments, and near-future competences of an AA a list of possible answers is used. The goal of these lists is to rank the items based on the importance of the items and the participants were able to add other developments or competences. So, lists are used for discussing the current and near-future competences of the AA. Every participant receives a list of competences during the meeting, which includes the 19 competences that are presented in section 2.5 and appendix 1a. The participants are asked to rank the competences from 1 to 5 on importance, giving the most important competence a 5. This means that the eight external participants were able to divide 120 points and the six internal experts 90 points. The total scores on the several competences are counted leading to a score per competence. The top 5 of competences was written on a flip-over and was used as the main focus during the meeting and these competences are extensively discussed and specified. However, in analyzing the results these scores are corrected for the number of times that the competence is mentioned. This helps to indicate the disunity in answers. Let's take the internal expert group and consider the following example: if competence A is ranked by six participants and receives one point from all of them and competence B is ranked only two times, but receives three points both their scores would be a six. However, competence B is not mentioned by four of the participants, but still receives the same score as competence A. This gives a wrong impression on the importance, which is eliminated by including the number of times that a competence/development is ranked. This would give competence A 36 points (6 * 6) and competence B 12 points (6 * 2).

This is also done for the technological developments and the near-future competences of the AA. The participants were able to choose from a list of 7 technological developments that are discussed in section 2.7. The participants had to make a top 3, which means that the external experts could divide 48 points and the internal experts 36 points. For the analysis of the results, the scores are again corrected for the number of times that the development/competence were mentioned. One example in which a development was added to the list is the following: one of the respondents in the external group added a technological development that was not in the list, which is 'big data/data analysis'. After gathering the completed lists this addition was noticed and the experts were asked what their vision was on that development. Two respondents noted that big data is caused by increasing standardization of the administration and financial year report, so big data will mainly be a result of 'SBR/XBRL'. One respondent stated that he already uses big data in his work and he already notices multiple advantages and still sees many more possibilities. It was also stated that 'big data/data analysis' increases the possibilities of advice e.g. caused by the increasing potential of benchmarking. Therefore, this development is included in the results and eventually seen as a result of 'SBR/XBRL' and the increasing digitalization of the (bookkeeping) process in general. Regarding the definitions of the several terms; only the definitions of the near-future competences are discussed during both the meetings, because not all definitions could be discussed due to time limitations and those competences are considered the most important for the current research.

The used lists are composed based on findings in literature and are used for two reasons: this contributes to the focus during the meeting and provides useful and analyzable data. Additionally, these lists make it possible to compare the rankings in the list of current competences and near-future competences, which indicates the direction of the changes. Finally, this allows to compare the results of the external meeting with the results of the internal meeting. This provides information on whether the employees of Ten Kate Huizinga are aware of the developments and have the same vision as the external experts. If they disagree on certain competences or developments it is important to know why and what their opinion is in order to find out the underlying thoughts. Some of the results of the external expert meeting were discussed with the internal experts, while the remaining differences and similarities are afterwards analyzed by the researcher.

3.4   Quality of the research method

This section describes the quality of the research reflected mainly by the reliability and the validity of the results. Reliability is the absence of accidental biases (van Zwieten & Willems, 2004) and suggests that the same data will be collected by repeating the research (Babbie, 2010). Validity is the absence of systematic biases of the subject of research (van Zwieten & Willems, 2004) and reflects the extent to which a measure reflects the real meaning of the subject of research (Babbie, 2010).

The reliability indicates the quality of the used research method and is distinguished in internal and external reliability. The internal reliability reflects the verifiability of the results (van Zwieten & Willems, 2004). An important risk for biases in qualitative research is the potential bias caused by the researcher. The interpretation, feelings and orientation of the researcher can lead to biased results (Babbie, 2010). This means that if another researcher replicates the current research it is possible that he/she processes the data in another way leading to other results. However, the data in the current research is transcribed, coded, and analyzed by one researcher, which eliminate biases caused by differences in processing the current data. The external reliability reflects the repeatability of the research (van Zwieten & Willems, 2004). In the current research, the research method is

described extensively and the interview protocols are available. However, selecting another sample can lead to different judgments and different results compared to the current research. Finally, citations are used in order to increase the quality of this research. Citations present the relationship between the raw data and the interpreted results (van Zwieten & Willems, 2004). This means that citations contribute to the understanding of the transformation from data to the results.

In terms of validity, there is also a distinction between internal and external validity (van Zwieten & Willems, 2004). To increase the internal validity of the research two voice-recorders are used and the meetings were attended by two assistants taking notes. There were also two discussion leaders during both the group meetings. This increased the possibility to observe certain interesting comments or signs of body language and this decreases the risk of steering the discussion in a certain direction. External validity was not a goal in this qualitative research, since the research was performed for Ten Kate Huizinga and results do not have to be generalized to other organizations. However, a purposive sampling method is used and the participants are selected based on their assumed knowledge of the variables. Therefore, the relevant characteristics and knowledge is assumed to be present in the group of participants.

4 Results

"Good is the enemy of great." – Jim Collins

This chapter describes the results of this research. First, the results of the group meeting with the external experts are presented categorized per discussed topic (4.1). Additionally, section 4.2 presents the results of the group meeting with the internal experts, again categorized per topic. Finally, these results are compared and analyzed in order to find differences and similarities, which are presented in section 4.3.

4.1 External expert group

During the external expert group meeting the current tasks and competences of the AA, the technological developments, and the near-future tasks and competences of the AA are investigated. This section describes the results of that meeting.

4.1.1 Current tasks and competences

Based on the literature research and job descriptions of Ten Kate Huizinga a list of current tasks was developed. The respondents added and adjusted some of these tasks leading to the lists that are presented in table 10.

TABLE 10.   THE TASKS OF AN AA ACCORDING TO THE EXTERNAL EXPERTS

Preliminary list of tasks	Actual tasks according to respondents
Perform the financial administration of customers	Review these tasks
Compose financial (year) reports	
Tax services	
Advice	Advice
Maintain relationships with customers	Maintain relationships with customers
	Coaching the entrepreneur
	Leading team of employees
	(Assurance assignments)

Three experts indicated that the first three tasks are not actually performed by the AA, but are only reviewed by them. One expert argued that and implied that there are also many AAs working in smaller organizations and they do perform those tasks. As a reply to that, one expert stated that an AA performing such tasks is not working as an AA. This discussion ended without consensus, but the majority pleaded for the role of reviewer. The experts indicated that 'advice' and 'maintaining relationships with customers' indeed are important tasks. They added 'coaching the entrepreneur', although one participant questioned whether the AA is already capable of that role. That is an interesting remark, because that question is an important inducement of the current research. 'Leading a team of employees' was also added to the main tasks of the AA. One expert added 'assurance assignment' to that list. However, the importance of assurance assignments for the AA are argued by two of the participants and questioned by another. One of the participants indicated that only 10% of the AAs is registered at the AFM (which is the Dutch Authority for the Financial Markets) and this registration is necessary to perform audits, which is an important share of the assurance assignments. Therefore, this is not considered to be a significant task of the AA.

The current competences that are required to perform those tasks are ranked by the external experts, which is presented in table 11.

TABLE 11.   THE CURRENT COMPETENCES OF THE AA ACCORDING TO THE EXTERNAL EXPERTS

Category	Competence	1	2	3	4	5	6	7	8	Points	#	Total
Communication	Written communication				1	1				2	2	4
	Oral communication		3	5				5	3	16	4	64
	Understand others	5	5				4		2	16	4	64
	Listening	3								3	1	3
Commercial/	Selling ideas	1								1	1	1
personal branding	**Customer-focus**	2		4	5	5		4		20	5	100
	Networking									0	0	0
	Build relationships with customers	4		3	4		5	1		17	5	85
Initiative	Act proactive		4					3		7	2	14
	See business opportunities									0	0	0
Analyzing	**Analyzing**		2	1	3	4	1		5	16	6	96
Knowledge	Have a broad view					3	3		4	10	3	30
	Sector knowledge		2					2		4	2	8
	IT skills		1							1	1	1
Life-long learning	Continuous learning and development				2	2	2		1	7	4	28
	Sharing knowledge									0	0	0
	Compose learning plan									0	0	0
	Encourage learning in organization									0	0	0
	Create positive learning environment									0	0	0

The external experts could divide 120 points and the top 5 received 85 points, which is over 70% of the total points. That agreement also becomes clear after correcting for the number of times that the competences were ranked. The top 5 as ranked by the external experts is:

Competence	corrected score	score
- Customer-focus	100	20
- Analyzing	96	16
- Build relationship with customers	85	17
- Oral communication	64	16
- Understand others	64	<u>16</u>
		85

One of the external experts indicated that 'customer-focus' is not optimally developed nowadays. He stated that 'customer-focus' consists of performing tasks that satisfy the needs of a customer, but those needs are not always identified well. Therefore, he recommended to increase the frequency of discussing and testing the needs and expectations of customers. No other respondent expressed (dis)agreement with these statements. Interesting in the list of competences is that the first four are all soft skills, which is also noted by an external expert: "Remarkably, the skills that we think are important for an AA are all soft skills" (external group meeting, July 3, 2013). In contrast, 'analyzing' is considered a hard skill and is (increasingly) important, e.g. because according to two experts the customer increasingly demands analysis of possible future scenario's. The competences and their definitions were elaborated in more detail in the question on the near-future competences.

4.1.2 Technological developments

The indication of the current research is the technological developments that increasingly influence the work content of an AA and change their required competences. The technological developments are ranked by the external experts, which is presented in table 12.

TABLE 12. THE TECHNOLOGICAL DEVELOPMENTS ACCORDING TO THE EXTERNAL EXPERTS

Technological developments	1	2	3	4	5	6	7	8	Points	#	Total
Integrate online banking with accounting software		2	2			3		1	8	4	32
Scanning and recognizing		1			1	1	1	2	6	5	30
Electronic invoicing							2	3	5	2	10
SBR/XBRL	1	3		2			3		9	4	36
Cloud				3	2				5	2	10
Dashboarding			1	1		2			4	3	12
Mobile computing	2		3		3				8	3	24
Big data	3								3	1	3

The initial top 3, only based on the scores is as follows:
- SBR/XBRL
- Mobile computing
- Integrate online banking with accounting software

After correcting the points by multiplying them with the number of times ranked the top 3 is:
- SBR/XBRL
- Integrate online banking with accounting software
- Scanning and recognizing

Thus, the top 3 changes after the correction, which indicates disunity in the vision of the experts. This also became clear by presenting this top 3 of technological developments to the external experts, since this list provoked an intense discussion.

One of the respondents stated that 'SBR/XBRL' currently has a minimal impact on the work content of the AA, but has a high potential to have an important influence in the future. 'SBR/XBRL' is an application that strives to standardize data, which can lead to increasing possibilities for benchmarking and data analysis. However, according to that expert there are some important preconditions. First, the used taxonomies have to be harmonized and used as intended, so a standardized taxonomy, which produces uniform data that can be analyzed. And secondly, software and IT-applications have to be developed in order to support this change, which might be a task of the AA. So, only if these preconditions are met 'SBR/XBRL' can be influential on the work content of the AA. Currently, that development is not influential, for example substantiated by the statement that the only difference for the AA, when it comes to for example tax returns, is the method of submitting (using the Bapi-gate versus using the XBRL-gate). Although 'SBR/XBRL' was first in the list of developments, no other influence of 'SBR/XBRL' was mentioned during the meeting and the statements above were not argued by the other participants.

The developments concerning 'mobile computing' are seen as an influence on the AA and the accountancy organization, but after correcting the scores for the times ranked the development disappears from the top 3. This might be the case, because according to three experts the influence on the work content is mainly indirect, because this development influences the demands and

expectations of customers towards more frequent (eventually real-time) information and advice. Besides that, two of the respondents indicated that this development will change the work environment because mobile computing increases the flexibility of work. One external expert also included social media as a part of the development 'mobile computing', which is also a part of the required expertise for AAs. Another expert agreed with that, while noting that this does require differentiation per customer. No other related opinions were expressed during the meeting.

The most influencing development in the last few years was 'integrating online banking with accounting software' and this is continued by 'scanning and recognizing'. 'Scanning and recognizing' came in the top 3 of developments after correcting the times ranked and replaced 'mobile computing'. Discussing this development with the respondents indicated that this mainly influenced the tasks 'performing the financial administration of customers' and 'composing financial (year) reports'. Those tasks are mainly performed by the employees that work below the AA and those tasks expire and change, because they are automated to a large extent and change the role of the employee from executor to controller. One expert indicated that this development changes the learning path of those employees, since they no longer learn those accounting tasks in practice due to the automation and they do need those skills in order to be able to control the automated bookkeeping process and to be able to note errors or risks.

Concluding, the above indicates the difficulty in determining a final top 3 of developments. 'SBR/XBRL' has high potential to impact the work content of the AA and if this development continues the possibilities for big data for SME organizations are likely to increase. The influence of 'mobile computing' on the work content of the AA is important, but mainly indirect, because it changes the society as a whole, the work environment, and the demands of the customers. Finally, 'integrate online banking with the accounting software' and 'scanning and recognizing' has a high impact on the accountancy organization and influences the job of the people that hierarchically work below the AA.

4.1.3   Future tasks and competences

The technological developments change the near-future tasks and competences of the AA. The vision of the external experts on the near-future tasks and competences of the AA is elaborated in the coming section.

Tasks

The near-future tasks of the AA broadly remain the same. However, there are some important changes in the content of their tasks. Six participants stated that the frequency for financial reports will be higher, eventually leading to real-time information. Besides that, the increasing digitalization and automation of the administration system will lead to higher uniformity in the data, in the future stimulated by 'SBR/XBRL'. This provides more possibilities for data analysis and benchmarking. The higher frequency of information sharing and the increasing digitalization cause more possibilities for advice and more focus on advice, which is confirmed by three external experts. However, a discussion arose on the specific content of the advices. One expert indicated that the AA should be able to advise the entrepreneur on a broad range of aspects, including for example marketing. In contrast, three experts indicated that the advisor role should be based on the financial area, because this is the core business of the AA and this is in line with the education of the AA. Besides that, there are already other specialists that are specialized in those areas and are already able to give those

advices. This becomes clear from a quote of one experts: "the advisors-role should be mainly focused on the core business of the AA, which is the financial and economic area" (external group meeting, July 3, 2013). Finally, one of the experts stated, without contradiction, that the entrepreneur will have an increasing need for context interpretation. This means that the AA should be able to frame certain information within the context of the entrepreneur, leading to customized information.

Competences

The near-future competences that are required to perform those tasks are ranked by the external experts, which is presented in table 13.

TABLE 13.   THE NEAR-FUTURE COMPETENCES OF THE AA ACCORDING TO THE EXTERNAL EXPERTS

Category	Competence	1	2	3	4	5	6	7	8	Points	#	Total
Communication	Written communication									0	0	0
	Oral communication	4		4		5	2		2	17	5	85
	Understand others				2					2	1	2
	Listening						4		4	8	2	16
Commercial/	Selling ideas									0	0	0
personal branding	Customer-focus	2	5	5						12	3	36
	Networking			2				1		3	2	6
	Build relationships with customers		2		4	4				10	3	30
Initiative	**Act proactive**	5				2	3	2	5	17	5	85
	See business opportunities				1					1	1	1
Analyzing	**Analyzing**		1		5	3			3	12	4	48
Knowledge	Have a broad view	1	4					4		9	3	27
	Sector knowledge	3	3	3	3	1	5	5		23	7	161
	IT skills			1				3		4	2	8
Life-long learning	Continuous learning and development								1	1	1	1
	Sharing knowledge						1			1	1	1
	Compose learning plan									0	0	0
	Encourage learning in organization									0	0	0
	Create positive learning environment									0	0	0

The top 5 competences received 81 points, which is almost 70% of the total points. That high consistency also becomes clear from the correction for the times ranked, because the top 5 remains the same. The top 5 as ranked by the external experts is:

Competence	corrected score	score
- Sector knowledge	161	23
- Proactivity	85	17
- Oral communication	85	17
- Analyzing	48	12
- Customer-focus	36	<u>12</u>
		81

Comparing this list to the list of current competences below table 11 shows a shift in only two competences (current: 'build relationship with customers' and 'understand others'; near-future: 'sector knowledge' and 'proactivity'). This indicates that the competences roughly remain the same according to the external experts. The increasing scores for 'sector knowledge' and 'proactivity' indicate that these competences will be more important in the future. 'Sector knowledge' is defined as specific knowledge of the sector in which the customer operates. This is important knowledge in

order to analyze information and to interpret the financial information. 'Proactivity' is seen as the ability to signal the demands and problems of the entrepreneur and the ability to respond to that. That is an required ingredient to increase the 'customer-focus' and 'see new business opportunities', both for existing customers as new customers. 'Oral communication' ended on the joint second place and represents both the external oral communication towards the customer as the internal oral communication towards the team members. In the question on the current competences of the AA 'oral communication' received 16 points, which indicates that this competence remains important. Discussing the first question on the tasks of the AAs during the external meeting (discussed in section 4.1.1.) it appeared that 'customer-focus' is considered to be performing tasks that satisfy the needs of a customer. Currently, those needs are not always identified well, thus one expert recommended to increase the frequency of discussing and testing the needs and expectations of customers. The competence 'analyzing' refers to analyzing the financial data and financial situation of the customer and interpreting that information. One expert claimed that, specifically in the future, 'analyzing' is one of the possible extra's that is necessary for an AA to offer added value. This competence is for example necessary in order to be able to think of future scenario's for the customers. The above definitions of the near-future competences were expressed by different participants, but no discussion arose on the definitions.

'Life-long learning' is not mentioned in the top 5 of current or near-future competences, which has two reasons. First, according to two experts these competences are not considered more important than the current ranked competences. Second, according to two other experts this is seen as a threshold competence, both for the job profession of the AA and increasingly for the society as a whole. A threshold competence is seen as generic knowledge or skills that are essential to performing a job, but these are not causally related to superior job performance. This means that this is a precondition and according to the external experts a very important aspect in the job of an AA. No related statements were given during the external meeting.

Two external experts confirmed Ten Kate Huizinga's distinction in back office and front office employees. One of those experts stated: "I think that there will be two types of accountants in the future, one type that is good in customer-relations and a second type that is good in analyzing" (external group meeting, July 3, 2013). In contrast, one other expert stated "if we are not careful, yes", implying that such a development is negative (external group meeting, July 3, 2013). He claimed that this distinction can only work if all of the AAs do know the rules, which means that even the commercial types (so type one in the earlier quote) have to know the basic rules of the profession of the AA. One of the positive experts stated that that distinction "is a way to focus more on the talents of the individual accountants, that differ from each other, than focus on continuous development of their weaknesses" (external group meeting, July 3, 2013).

4.1.4   Sustainable employability of employees
As indicated in section 3.2.4. this section is deliberately not discussed in the external group meeting, caused by a lack of time. However, during the meeting some interesting remarks were made.

First, on organizational level, the technological developments decrease the amount of lower skilled tasks such as 'performing the financial administration of customers' and 'composing financial (year) reports'. However, this is important basic and background knowledge that an employee needs in

order to be(come) an AA. This means that Ten Kate Huizinga has to find a way to teach their new employees this knowledge, because they no longer learn it on-the-job.

Second, most of the required competences are developable, so one expert recommended to increase the responsibilities of new/young employees. This would increase their on-the-job training and some competences can be developed this way. That means that, for example, 'customer-focus' and 'oral communication' can be developed early in their careers and both the employees and the organization can benefit from that later in their careers.

4.2 Internal expert group

Striving for competence-based HR management demands the identification of the gap between the current competences and the required competences, leading to latent competences (Bergenhenegouwen, 1996). Therefore, the results of the external expert group meeting is discussed with the internal expert group and the gap with the current situation at Ten Kate Huizinga is determined. This gap can be closed by adequate HR practices. Thus, it is also discussed how the organization can anticipate to the expected changes in order to increase the level of their human capital and remain competitive. Those results are discussed in the coming sections, while the analysis of the differences and similarities between the groups is analyzed in section 4.3.

4.2.1 Current tasks and competences

The vision of the internal experts on the current tasks of the AA are presented in table 14.

TABLE 14.   THE TASKS OF AN AA ACCORDING TO THE INTERNAL EXPERTS

Preliminary list of tasks	Actual tasks according to respondents
Perform the financial administration of customers	Review these tasks
Compose financial (year) reports	
Tax services	
Advice	Advice
Maintain relationships with customers	Maintain relationships with customers
	Guiding the entrepreneur/be a sparring partner
	(Leading team of employees)

Four experts agreed that the first three tasks are not actually performed by the AA, but only reviewed by them. 'Advice' and 'maintain relationships with customers' are actual tasks of the AA. Three participants agreed that the AA is the contact point of the entrepreneur, close to a sparring partner. No (dis)agreements on that were expressed during the internal meeting. The task 'leading a team of employees' was not mentioned during this question, but came up in the second question. Therefore, related results will be discussed in the coming section.

The current competences that are required to perform those tasks are ranked by the internal experts, which is presented in table 15.

Category	Competence	1	2	3	4	5	6	Points	#	Total
Communication	Written communication		3				3	6	2	12
	Oral communication	5		2	3			10	3	30
	Understand others							0	0	0
	Listening		1					1	1	1
Commercial/	Selling ideas					5		5	1	5
personal branding	**Customer-focus**		2	1	4			7	3	21
	Networking					1		1	1	1
	Build relationships with customers	3			5			8	2	16
Initiative	Act proactive						5	5	1	5
	See business opportunities					2		2	1	2
Analyzing	**Analyzing**	2	5	3	2	4		16	5	80
Knowledge	Have a broad view				1			1	1	1
	Sector knowledge	4		4			2	10	3	30
	IT skills							0	0	0
Life-long learning	**Continuous learning and development**		4			3	4	11	3	33
	Sharing knowledge	1					1	2	2	4
	Compose learning plan							0	0	0
	Encourage learning in organization							0	0	0
	Create positive learning environment			5				5	1	5

The internal experts could divide 90 points and the top 5 received 55 points, which is over 60% of the total points. This means that they were less unanimous than the external experts, because their top 5 received over 70% of their total points. The top 5 of the internal experts is:

Competence	corrected score	score
- Analyzing	80	16
- Continuous learning and development	33	11
- Sector knowledge	30	10
- Oral communication	30	10
- Customer-focus	21	(7)
- Build relationship with customers	(16)	8
		55

The brackets in the table indicate that 'customer-focus' ends in the top 5 after correction, passing 'build relationships with customers'. 'Analyzing' is evidently the number one in this top 5, which becomes even more clear after correcting for the times ranked. However, one of the experts started a discussion on the importance of 'analyzing' and 'sector knowledge' related to the more commercial aspects, such as 'oral communication' and the customer-relationship. That expert stated that the importance is more or less 50/50, which makes it difficult to make a top 5, which might explain the lower level of unanimity in the scores of the competences. A second expert stated that "if you can analyze, you have to be able to communicate that to your customer, you have to be able to do both" (internal group meeting, July 26, 2013), which is acknowledged by two other experts. Based on this discussion it is asked whether one person indeed should possess all those skills or whether it can also be a collaboration between back office and front office. Five experts pleaded for the distinction between back office and front office. It was added that the organization needs both groups and they are equally important. Additionally, the front office has to have sufficient knowledge to be able to communicate the services and to signal business opportunities. After correcting the top 5 for the

times ranked a slight change appears, concerning a shift between 'customer-focus' and 'build a relationship with customers' as indicated by the brackets. This happens because 'customer-focus' is ranked 3 times, where 'build a relationship with customers' is only ranked 2 times; this difference was not discussed during the meeting.

'Continuous learning and development' ended second in the list of current competences and is in contrast to the other competences not focused on the customers. 'Continuous learning and development' is currently mainly seen as formal training and development e.g. in the educational program (post HBO-AA) and the obligatory education courses (in Dutch: Permanente Educatie plicht).

4.2.2 Technological developments

Before discussing the list of technological developments a discussion arose on the impact of 'automated bookkeeping' on the work of the AA. One of the participants stated that this development does not influence the work of the AA and he was supported by another participant. However, three other participants contradicted that and stated that this development makes the work of the whole organization more efficient, leads to more current information and because of that, creates the possibility for the AA to get closer to the entrepreneur. After that discussion, the technological developments are ranked by the external experts, which is presented in table 16.

TABLE 16.   THE TECHNOLOGICAL DEVELOPMENTS ACCORDING TO THE INTERNAL EXPERTS

Technological developments	1	2	3	4	5	6	Points	#	Total
Integrate online banking with accounting software									
Scanning and recognizing			2		2		4	2	8
Electronic invoicing									
SBR/XBRL		1	1	3		1	6	4	24
Cloud	2			2	1		5	3	15
Dashboarding	3	3		1	3	3	13	5	65
Mobile computing	1	2				2	5	3	15
More real time information			3				3	1	3

This leads to a top 4 (because 'mobile computing' and 'cloud' both received 5 points corrected to a score of 15), which is as follows:
- Dashboarding
- SBR/XBRL
- Mobile computing
- Cloud

The internal participants expressed difficulties in ranking the technological developments, since many of the developments are related to each other. For example, the participants indicated that the first three developments can be covered by the overarching development of 'automated bookkeeping'. Two participants added 'more current information' to the list and one of them scored that with 3 points. However, discussing this led to the conclusion that this is an effect variable of the development 'automated bookkeeping' and mainly results in 'dashboarding'. The participant that did not score the development 'dashboarding' and one other participant added the term 'portal' to the list of technological developments, which appeared to be mainly covered by 'dashboarding'. This might even increase the actual score of 'dashboarding' after discussing the findings. Two experts stated that the real-time information that can be presented in a dashboard offers the chance to contact the customer more often and give more advice. Based on the above it appears that

'automated bookkeeping' which results in 'dashboarding' is seen as the core development in the accountancy industry.

According to two internal experts 'automated bookkeeping' decreases the importance of the financial year report and leads to more frequent information, more advice and a focus on the future. 'Automated bookkeeping' also causes the shift from accounting to controlling. One of the experts indicated that this changes the development of new/younger employees, since they will not learn accounting by doing, which is also acknowledged by another expert. This changes the role of the AA in guiding that group of employees and in supervising their development. Related to that, one expert stated that IT is increasingly important to prevent mistakes and according to two experts it might become a task of the AA or a member of his/her team to support IT in implementing optimal IT-systems. However, they concluded a short discussion with stating that other employees or specialists should perform that task.

'SBR/XBRL' is another development that increases the digitalization of the bookkeeping system. One expert explained that this increases the efficiency and standardization, which over time increases the possibilities for benchmarking. However, two of the participants state that they do not experience changes in their current job caused by 'SBR/XBRL'. Two other participants stated that they do not think this development will change the required competences of an AA, but this will over time lead to more adequate information.

The 'cloud' and 'mobile computing' both influence the AA mainly in terms of work environment. Four experts indicated that work becomes more flexible, since you can work at different places and still access the organizational information and system, because it is stored in the cloud.

4.2.3   Future tasks and competences

The technological developments change the near-future tasks and competences of the AA. The vision of the internal experts on the near-future tasks and competences of the AA is elaborated in the coming section.

Tasks

All of the experts stated that the bookkeeping becomes more automated and efficient, which makes certain tasks concerning bookkeeping obsolete. According to three of them this takes all of the work to a higher level. Besides that, three participants think that the current scanning-work is only an intermediate stage and another step towards a fully automated process, although this might still take a few years. Three experts argued that the technological developments increase efficiency, leading to more time for the advisor-role of the AA. To cite one of the participants: "The focus is no longer on the financial year report, but on advising and being future-focused" (internal group meeting, July 26, 2013). The advisor-role of the AA mainly increases because of the higher frequency of information-sharing. Additionally, according to one of the experts the width of the advises increases and covers for example also diverse business-related issues, such as personnel organization. Concluding, according to the internal experts the current tasks remain relevant, only more automated. This increases the efficiency and creates more time for the advisor-role of the AA. According to the HR-

manager of Ten Kate Huizinga this trend has already started and the AA already spends more time on the advisor-role.[14]

Competences

The changes in the near-future tasks of the AA are likely to change the required competences of the AA. Therefore, the near-future competences that are required to perform near-future tasks are ranked by the internal experts, which is presented in table 17.

TABLE 17.   THE NEAR-FUTURE COMPETENCES OF THE AA ACCORDING TO THE INTERNAL EXPERTS

Category	Competence	1	2	3	4	5	6	Points	#	Total
Communication	Written communication			4				4	1	4
	Oral communication				4		3	7	2	14
	Understand others							0	0	0
	Listening		5			3		8	2	16
Commercial/	Selling ideas	2	1	3				6	3	**18**
personal branding	Customer-focus		2		5			7	2	14
	Networking							0	0	0
	Build relationships with customers		4				4	8	2	16
Initiative	**Act proactive**	3		5		5		13	3	39
	See business opportunities		1					1	1	1
Analyzing	Analyzing				3	2	1	6	3	**18**
Knowledge	**Have a broad view**	5				1	5	11	3	33
	Sector knowledge		3		1			4	2	8
	IT skills	4		2		4		10	3	30
Life-long learning	Continuous learning and development						2	2	1	2
	Sharing knowledge							0	0	0
	Compose learning plan							0	0	0
	Encourage learning in organization	1						1	1	1
	Create positive learning environment				2			2	1	2

The top 5 competences received 50 points, which is little over 55% of the total points. Fifteen of the nineteen competences were scored and one specific competence was only ranked by maximal three experts, which indicates high disunity. This also becomes clear from the changes in the top 5 after correcting for the times that a competence is ranked. Thus, it might be the case that the internal experts do not have a clear view on the near-future yet or at least, do not agree with each other. The top 5 as ranked by the internal experts is:

Competence	corrected score	score
- Proactivity	39	13
- Have a broad view	33	11
- IT-skills	30	10
- Analyzing	18	(6)
- Selling ideas	18	(6)
- Listening	(16)	8
- Build relationship with customers	(16)	<u>8</u>
		50

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[14] R. Beckmann, personal communication, October 25, 2013

'Proactivity', 'have a broad view', 'IT-skills', and 'listening' are new competences compared to the list of current competences and only the competence 'build a relationship with customers' remained in the list. 'Proactivity' is defined as contacting your customer before he/she contacts you and as signaling problems at customers and/or business opportunities. 'Have a broad view' is seen as paying attention to the future and possible scenarios for the customer and offering a broad range of products and services. 'IT-skills' is increasingly important due to the technological developments and the increasing automation of the business processes. The AA needs knowledge of the system in order to work with it and additionally, to be able to explain or sell it to his/her customers. Two experts discussed whether 'IT-skills' should also cover knowledge that is required to support IT in implementing optimal IT-systems, but they argued that other employees/specialists should do this. 'Listening' to the customer is seen as a threshold competence; without listening to the customer the AA cannot perform his work and this is interpreted as an important aspect in the relationship with the customer. Finally, 'build a relationship with customers' is seen as being the first contact person for the customer, listening, paying attention and focus to the customer to build that relationship. There was only a short discussion on the competence 'IT-skills'. The other definitions of the near-future competences were expressed by different participants and sometimes a participant added some words to the definition, but no other discussions arose on the definitions.

Again, there is a shift in the competences after correcting for the times ranked, which increases the importance of 'selling ideas' and 'analyzing', replacing 'listening' and 'build a relationship with customers'. According to three experts 'analyzing' becomes a threshold competence, where one respondent countered that by stating that 'analyzing' will to a large extent become obsolete caused by the technological developments. No consensus was achieved, but the large majority pleaded for the importance of 'analyzing' as a threshold competence. The importance of 'selling ideas' was not discussed during the meeting, but this seems to indicate the change towards a more commercial role of the AA.

One recommendation that was expressed during the external expert meeting was to increase the responsibilities of new/young employees in order to increase their communicative skills and other customer-related competences. This recommendation is suggested during the internal meeting and four participants agreed that this increases their on-the-job training and some competences can be developed this way. One of the participants stated that this is already increasingly the case at Ten Kate Huizinga and no disagreements were expressed on that statement.

4.2.4   HR practices
Only during the internal expert meeting the possible counteractions for skill obsolescence are discussed. These possible counteractions are in terms of HR practices and are elaborated in the coming section.

According to the internal experts, all the near-future competences are developable, which makes training and development an important method of responding to the technological changes. In line with that, five participants stated that there is certainly a need for more learning and transfer of knowledge. Three of the internal experts stated, without contradiction, that for example 'proactivity' has to be developed by the AA at Ten Kate Huizinga. Therefore, the possibilities for increasing the human capital of the AA were discussed with the internal experts, which is elaborated now.

Currently, there are already frequent meetings at Ten Kate Huizinga in which developments in professional expertise (in Dutch: vaktechnisch overleg) are discussed. However, according to the participants there is a need for an additional meeting that is adjusted in some ways to increase the effectiveness. First, only AAs can attend the current meetings, other employees who are for example in the educational program are not allowed to join those meetings. Two of the experts indicated that those assistants should also be able to join those meetings in order to develop their professional expertise. Additionally, those meetings should be held on a smaller scale, with employees from the same ranks and one or a few supervisors that are ranked one level higher. Employees will learn to express themselves in small groups, which is likely to increase their confidence and attending the meetings is likely to increase their concern on the job profession and commitment to the organization. Three participants stated that this can be done on several levels of employees.

An important remark for continuous learning and development is the current time-tracking system in the accountancy industry and at Ten Kate Huizinga. During a discussion on the experienced restrictions caused by that time-tracking system, one of the participants started by stating: "I think that you strongly feel you belong to an organization, where you can share knowledge and expertise and where you think that is important enough to make that investment" (internal group meeting, July 26, 2013). Two other participants agreed with that. However, five of the experts argued that there is a certain expectancy on billable hours and no written protocol on the available hours for learning and development and eventually they indicated that the current system might be obstructive. Thus, the transfer of knowledge is partly embedded in a person, but the organization can take actions to facilitate teaching, learning and development.

Two participants agreed with implementing the concept of knowledge owners and more rotation in presenting and preparing the meetings and no negative comments were expressed on that question. Rotation in presenting and preparing the meetings is likely to increase involvement and knowledge of employees. By preparing and presenting a meeting on a certain topic, the employees becomes an expert on that topic, which makes him/her a knowledge owner. This captures knowledge in the organization and increases the responsibility of employees. Topics for discussion can be developments, specific customer-cases, or knowledge that is acquired during seminars of training. That final possibility is underpinned by two participants, who plead for the concept of sending a few employees to a seminar or training and let them teach other employees at Ten Kate Huizinga. This stimulates the transfer of knowledge, employees are much more conscious of the importance of their role to other employees, and a high understanding of the knowledge is required in order to be able to transfer the knowledge. Two participants argued the importance of choosing the right moment of planning those meetings, because e.g. employees are busier at the end of the month. Thus, choosing the right timing contributes to the number of attendees and the success of the meetings.

Two experts indicated that there are and have been multiple initiatives in that area, which are even executed in some cases, but this never became a structural aspect in the organization. In line with that it is stated that the organization in person of the HR-department or the managers, should initiate those meetings and stimulate learning. Creating that obligation might initially lead to a decrease in involvement and support, but according to three of the participants this push is necessary in order to embed learning and development in the organization. A conversation with the HR-manager indicated that the audit-department, so the RA-practice is already more advanced in

these HR practices.[15] That department already organizes meetings in which developments in professional expertise are discussed. They also have peer groups/buddy systems in which more experienced employees guide and coach junior assistants. This indicates the feasibility and the possibility that the proposed HR practices will succeed.

Additionally, the current method of employee evaluation was discussed. All of the participants indicated that implementing a personal development plan (PDP) is a good development, although it was difficult to write it for the first time. One of the experts related this question to the education program of the AA. In that program the students have to write a PDP, which is evaluated every six months. Implementing a similar structure in the organization is likely to increase the development of the employees. Based on those PDP's and their evaluation, training and development programs can be designed.

Finally, one of the experts stated that rewarding the employees can be partly related to the personal development of employees. No other comments were made on improving the rewarding system of the organization. The participants indicated that the near-future competences of the AA were developable. Consequently, possible improvements on recruitment and selection are not discussed in the current research.

4.3 Analysis of the findings in the external and internal expert group

This section describes the found differences and similarities between the results of the meeting with the external expert group and the internal experts and analysis of those findings. Two important remarks have to be emphasized. First, the scores that are used in the coming analysis are the scores after correcting for the times ranked. Second, the internal expert group only contained 6 experts (90 points for competences, 36 for technological developments), while the external expert group consisted of 8 experts (120 points for competences, 48 for technological developments). To correct that difference, the scores of the internal experts are divided by 6, multiplied by 8 and rounded to the nearest whole number. The exact scores on the technological developments and competences are presented in appendix 4, but in this section presented in graphs in figure 6, 7, and 8.

4.3.1 Tasks, competences and technological developments

Table 18 presents an overview of the current tasks of the AA, comparing the view of the external experts with the view of the internal experts.

TABLE 18.   AN ANALYSIS OF THE TASKS OF AN AA

External experts	Internal experts
Review: - perform the financial administration of clients - compose financial (year) reports - tax services	Review: - perform the financial administration of clients - compose financial (year) reports - tax services
Advice	Advice
Maintain relationships with customers	Maintain relationships with customers
Coaching the entrepreneur	Guiding the entrepreneur/be a sparring partner
Leading team of employees	

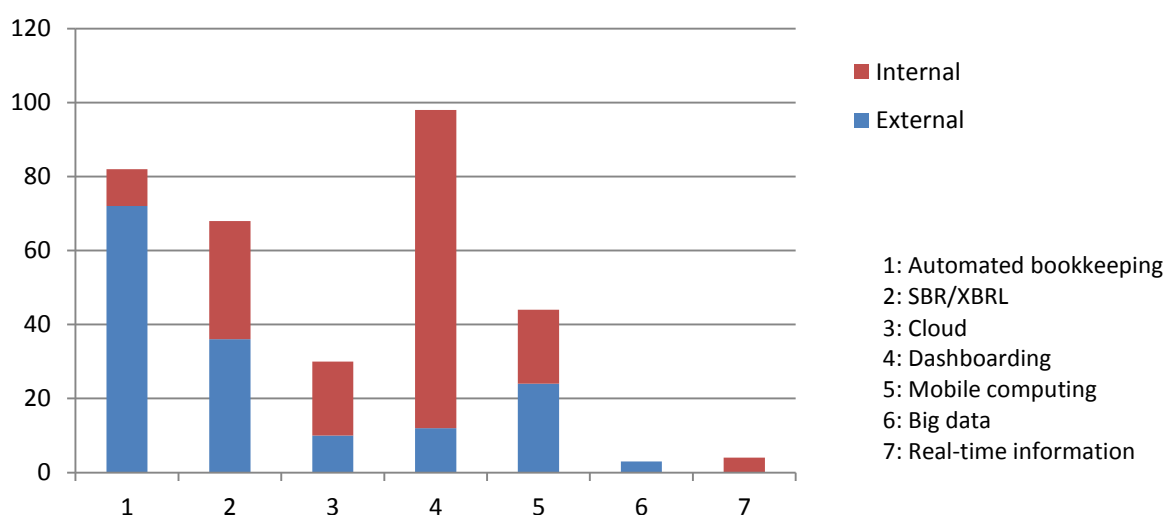[15] R. Beckmann, personal communication, October 25, 2013

It appears that both groups agreed on the tasks of 'reviewing', 'advice', 'maintain relationships with customers', and 'coaching the entrepreneur'. The external experts added 'leading team of employees', which was not added by the internal experts. The internal experts agreed after proposing this task to them, but they apparently do not consider that as one of their main tasks. Finally, the external experts discussed the importance of 'assurance assignments', but it appeared that this is not a significant task of the AA.

The majority of the external experts stated that the advisor-role should be based on the financial area, because this is the core business of the AA and this is in line with the education of the AA. One expert indicated that the AA should be able to advice the entrepreneur on a broad range of aspects, including for example marketing. The majority of the internal experts stated that the advisor-role of the AA mainly increases because of the higher frequency of information-sharing. Again, one of the experts argued that the width of the advices also increases and covers for example also diverse business-related issues, such as personnel organization. Thus, the broad majority of the participants pleads for a role of the advisor in the specific financial area, related to the education of the AA.

The technological developments change the work content of the AA and with that the required competences. The ranking of the different technological developments is presented in figure 6. The internal experts indicated that the first three developments could in their view be covered by the overarching development of 'automated bookkeeping', which is the driving force behind the changes in the accountancy industry. The external experts seem to agree with that, stating that 'integrate online banking with the accounting software' was an important development in the last view years and is now continued by 'scanning and recognizing'. Aggregating the scores of the external experts on the first three developments gives a slightly biased view, but it is the only way to aggregate these scores with the internal findings. Besides that, the external experts allocated almost 40% of the total points to the first three developments indicating that those developments are considered influential.

FIGURE 6.   THE TOTAL SCORES ON THE TECHNOLOGICAL
                                                    DEVELOPMENTS

1: Automated bookkeeping
2: SBR/XBRL
3: Cloud
4: Dashboarding
5: Mobile computing
6: Big data
7: Real-time information

This leads to a top 3 of developments, which is as follows:
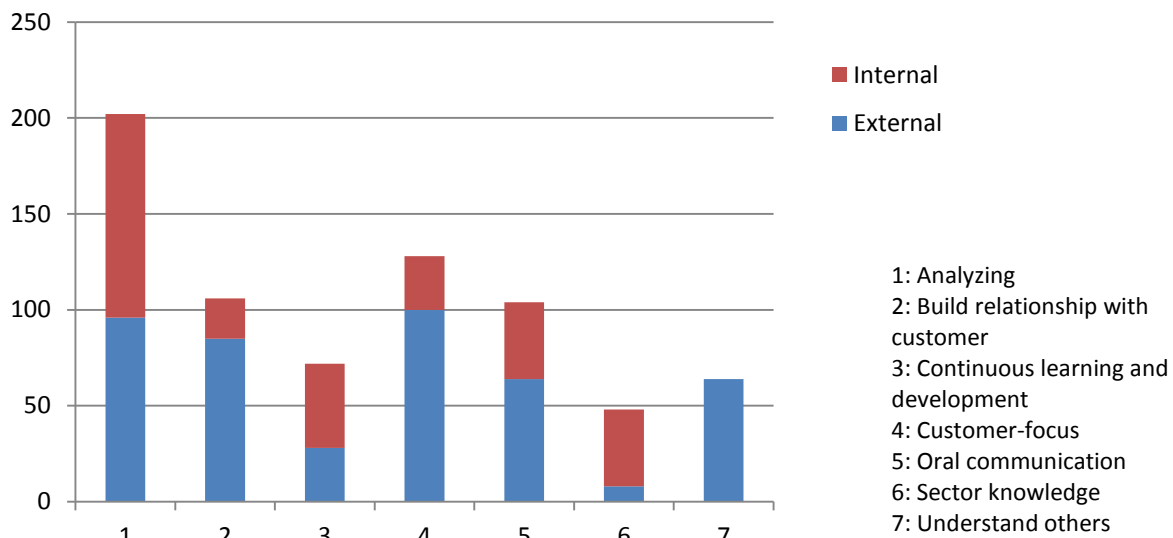- Dashboarding
- Automated bookkeeping

- SBR/XBRL

The main difference in ranking is between the 'automated bookkeeping' (external) and 'dashboarding' (internal), where the other scores are more or less similar. However, as indicated by the internal experts, 'dashboarding' is the result of an increasing 'automated bookkeeping', meaning that there appear to be a relationship between these developments. Aggregating the scores on 'automated bookkeeping' and 'dashboarding' leads to similar rating (external; 8+6+5+4 = 23 and internal; 5+17 = 22). Thus, it seems that the internal expert mainly rated the result ('dashboarding'), whereas the external experts rated the cause ('automated bookkeeping'). The internal experts indicated that the developments concerning 'automated bookkeeping' resulting in 'dashboarding' are seen as the core development in the accountancy industry. Consequently, certain tasks concerning bookkeeping are becoming more and more redundant in the near-future, eventually disappearing except for some controlling tasks. The developments in 'automated bookkeeping' increase the frequency of the financial reports, eventually leading to possibilities for 'dashboarding' and real-time monitoring. According to the external experts the customers also increasingly demand this from their AAs, partly caused by the developments in mobile computing.

Concerning 'SBR/XBRL', the internal experts indicated that they do not experience changes in their current job caused by 'SBR/XBRL'. One of the external experts also stated that 'SBR/XBRL' currently has a minimal impact on the work content of the AA, but has a high potential to have an important influence in the future. This is also argued by the internal group, in which one of the experts indicated that this increases the efficiency and standardization, which over time increases the possibilities for benchmarking. However, both the internal and external experts did not talk much about the actual influence of 'SBR/XBRL', so this still seems undiscovered area. Besides that, only during the external group meeting the topic 'big data/data analysis' is briefly discussed. This development was not mentioned during the internal meeting indicating that the employees of Ten Kate Huizinga are either not aware of the development or do not see an impact on their job.

The external experts noted the importance of 'mobile computing', stating that this for example increases the flexibility of the work environment. The internal experts ranked the 'cloud'-related developments high with the same arguments. Concluding, the vision of the external experts and the internal experts were broadly the same, indicating that the employees of Ten Kate Huizinga are aware of the technological developments and the impact of that on their work.

The required competences of the AAs are influenced by the technological developments. Adding the top 5 of current competences of the internal group to the top 5 of current competences of the external group leads to 7 singular competences. Doing the same for the near-future competences leads to 9 singular competences, which means that only one competence was mentioned in the top 5 of both the external group and the internal group, which is 'proactivity'. This indicates that the expert groups more or less agree with the internal group on the current competences, but have a different view on the near-future competences. This will be elaborated later in this section. Figure 7 shows the aggregated scores on the current competences.

FIGURE 7. TOTAL SCORES ON THE CURRENT COMPETENCES

1: Analyzing
2: Build relationship with customer
3: Continuous learning and development
4: Customer-focus
5: Oral communication
6: Sector knowledge
7: Understand others

Now, the differences between the rankings of the two expert groups are analyzed. Regarding the current competences 'analyzing', 'build a relationship with customers', and 'oral communication' are in the top 5 of both groups. However, the external experts allocated rather higher value to the competences 'build a relationship with customers', 'customer-focus', and 'understand others'. The internal experts were confronted with the gap in 'customer-focus' and 'understand others' and they all agreed on the importance of those competences. One of the experts stated that those competences can be interpreted as a part of 'build a relationship with customers'. However, they still ranked that competence relatively low with 8 out of 90 points (converted to 11 of 120). Additionally, one of the external experts indicated that 'customer-focus' of the AA is still not fully developed. Based on these findings it might be the case that the internal experts are not completely aware of the importance of those specific competences or feel that they do not possess these competences yet.

'Sector knowledge' and 'continuous learning and development' both received fairly more points from the internal group than the external group. 'Continuous learning and development' was not in the top 5 during the external group meeting and hence not discussed. 'Sector knowledge' was ranked low in the list of current competences, but ended first in the list with near-future competences. This means that the external experts consider 'sector knowledge' to become increasingly important for the AA in order to remain valuable and unique for the customers, but in the list of current competences they considered other competences more important.

Figure 8 is the same representation of competences, but this time the scores on the near-future competences are aggregated.

FIGURE 8. TOTAL SCORES ON THE NEAR-FUTURE COMPETENCES

Legend:
- Internal
- External

1: Analyzing
2: Build relationship with customer
3: Customer-focus
4: Have a broad view
5: IT-skills
6: Listening
7: Oral communication
8: Proactivity
9: Sector knowledge
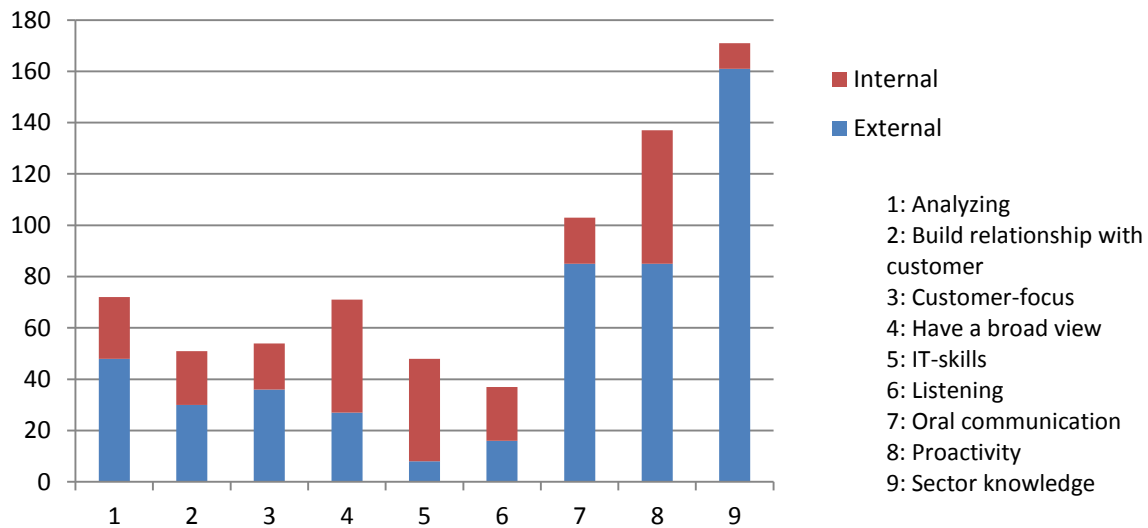
'Analyzing' and 'proactivity' were in the top 5 competences of both the internal and external group. In contrast, 'oral communication' and 'sector knowledge' were ranked fairly higher by the external experts; these competences were not in the top 5 of the internal experts. The argumentation for this was not asked during the meeting, but it is assumed that those competences remain important. There are some indications for this. For example, on expert indicated that "sector knowledge is necessary as you progress in your career" (internal group meeting, July 26, 2013). Besides that, as the communicative and commercial role of the AA enlarges, the importance of 'oral communication' is likely to remain steady or increase.

The internal experts rated 'IT-skills' and 'have a broad view' substantially higher than the external experts. Two internal experts stated that the AA should advise the IT-department during the developmental phases of IT-processes. Additionally, the majority of the internal experts stated that knowledge of IT is necessary in order to sell certain products and for coaching the entrepreneur. 'Have a broad view' is seen as paying attention to the future and possible scenarios for the customer and offering a broad range of products and services and the majority of participants pleaded for the importance of that competence. 'IT-skills' and 'have a broad view' were ranked low during the external group meeting and hence were not discussed.

A step further in analyzing the differences between the expert groups is to cumulate the scores per category (see section 2.5). The scores are retrieved from table 11, 13, 15, and 17. This leads to table 19 on the following page.

Category	Competence	External current	near-future		Internal current	near-future	
Communication	Written, oral, understand others, listening	135	103	-	43	34	-
Commercial/ personal branding	Selling ideas, customer-focus, networking, build relationship with customers	186	72	--	43	48	=
Initiative	Proactivity, see business opportunities	14	86	++	7	40	++
Analyzing	Analyzing	96	48	-	80	18	--
Knowledge	Have a broad view, sector knowledge, IT-skills	39	196	++	31	71	+
Life-long learning	Continuous learning and development, sharing knowledge, compose learning plan, encourage learning in organization, create positive learning environment	28	2	--	42	5	--

Table 19 presents the competence-category, the competences, and the external and internal scores with an indicator of the variation between the current and near-future scores. The indicators are presented as follows: large decrease: --, decrease: -, steady: =, increase: + and large increase: ++. These indicators argue the increasing importance of 'initiative' and 'knowledge' as competence-categories that are valuable and unique. According to the external experts, the competences in the 'commercial' category do not contribute to the value and uniqueness of the AA, but become a threshold competence. 'Communication', 'analyzing', and 'life-long learning' also become threshold competences. The most remarkable difference between both groups is in the category 'commercial/personal branding'. The external experts argued a large decrease in that category, whereas the internal experts argue that this remains steady. It might be the case the external experts already consider themselves commercial, which means that this becomes a threshold competence-category to them. However, the internal experts think that the competences in the 'commercial'-category can make them valuable and unique in the near-future.

So far, the main differences between the two groups are discussed. Aggregating the scores on the top 5 competences shows the total scores per competence, without focusing on the differences. This leads to lists of current and near-future competences as presented in table 20. This table shows that 'sector knowledge', 'oral communication', 'analyzing', 'customer-focus', and 'build a relationship with customers' remain important.

TABLE 20. **THE MOST IMPORTANT CURRENT AND NEAR-FUTURE COMPETENCES**

Top current:		Top near-future:	
- Analyzing	203	- Sector knowledge	172
- Customer-focus	128	- Proactivity	137
- Build relationship with customers	106	- Oral communication	104
- Oral communication	104	- Analyzing	72
- Continuous learning and development	72	- Have a broad view	71
- Understand others	64	- Customer-focus	55
- Sector knowledge	48	- Build relationship with customers	51
		- IT-skills	48
		- Listening	37

'Continuous learning and development' and 'understand others' are not in the list of near-future competences. As discussed in the external expert group meeting 'continuous learning and development' becomes a threshold competence in the near-future. This is not discussed for the competence 'understand others', neither in the internal group nor the external group.

'Proactivity', 'have a broad view', 'listening' and 'IT-skills' are near-future competences and are not mentioned in the list of current competences. Thus, the development of these competences requires most attention. Additionally, during both of the expert group meetings it was questioned whether the current AA fully developed the competence 'customer-focus', which indicates that this is also a competence that requires attention.

Summarizing, this research indicated that the five most important near-future competences are 'sector knowledge', 'proactivity', 'oral communication', 'analyzing' and 'have a broad view'. These competences are in line with the future image of the AA as an SME-advisor, since that role requires all those competences. These competences are also important for the employees below the AA, since the bookkeeping tasks will be mitigated. If those employees possess the above competences to some extent they are able to provide valuable information to the AAs, which can make them valuable and unique. 'Proactivity', 'have a broad view', 'listening' and 'IT-skills' are near-future competences and not mentioned in the list of current competences. Thus, the development of these competences requires most attention. Besides that, during both of the expert group meetings it was questioned whether the current AAs in general have fully developed the competence 'customer-focus', which indicates that this is also a competence that requires attention. 'Continuous learning and development' and 'understand others' are not in the list of near-future competences. The external experts indicated that 'continuous learning and development' is seen as a threshold competence and the internal experts unanimously stated to have a need for knowledge sharing and development. The importance of the competence 'understand others' in the near-future is during both group meetings not discussed, but in line with the advisor-role and the importance of the customer-relationship it is likely that this will also become a threshold competence.

4.3.2   HR practices

The HR practices are only discussed during the internal group meeting. However, some interesting remarks were made by the external experts. These are compared to internal findings in this section.

The increasing importance of commercial and communicative skills, and other customer-related competences was acknowledged by both of the expert groups. One external expert pleaded for increasing the responsibilities of new/young employees in order to improve those competences. However, one internal expert stated that this is already increasingly the case at Ten Kate Huizinga. Four internal participants agreed that this would increase their on-the-job training and some competences ('customer-focus', 'oral communication', 'build a relationship with customers') can be developed this way and it can also contribute to the development of other soft skills.

The shift from accounting to controlling in the jobs of the employees below the AA has an influence on their learning path, which is acknowledged by both internal and external experts. This changes the role of the AA in guiding that group of employees and in supervising their development. Related to that, IT is increasingly important to prevent mistakes and it might become a task of the AA or a member of his/her team to support IT in implementing optimal IT-systems.

This is as far as the analysis of the HR practices goes, because the remaining HR practices and the specific situation at Ten Kate Huizinga is only discussed during the internal expert group meeting. Therefore, it is not possible to compare those findings. The findings related to the HR practices are elaborated and connected to literature in the coming chapter.

5   Conclusion and discussion

"Rush when you have time, so there is time when you need to rush"

FREELY TRANSLATED FROM: "MAAK HAAST ALS JE TIJD HEBT, DAN HEB JE TIJD ALS JE HAAST HEBT."

This chapter presents the conclusion and their discussion in section 5.1. The limitations of this research are discussed in section 5.2, followed by directions for future research in section 5.3. Finally, section 5.4 discusses the recommendations for Ten Kate Huizinga that are formulated based on the findings of the research.

The findings of the current research were presented to a member of the management team for several reasons. First, the manager was able to give strategic interpretation to the findings, which increases the value of the results for the organization. Additionally, this increases the acceptance and support for the findings among the management team. Finally, more specific results are likely to find higher support and acceptance among all the employees when the recommendations are implemented. Important strategic emphasis of the management team is mentioned in this chapter.

5.1.1   Discussion and conclusion

The technological developments identified in this research change the work content of the AAs and with that, the required competences to fulfill the job. Adapting to the technological developments is important, since it is the basis of the concept of survival of the fittest; adaption is the key to survival and success (Van Sluijs, 1999). Therefore, this section discusses the findings and provides a conclusion on how the organization can respond to the identified technological changes.

The internal and external experts largely agree on the technological developments that are relevant and the influence on the tasks of the AA. However, the competences they connect to the near-future tasks of the AA are not entirely the same between both groups. Investments in HR practices can be done to respond to those changes, to counter the skill obsolescence and with that, increase the level of human capital of the AA. Consequently, Ten Kate Huizinga could develop adequate HR practices in order to attract and maintain employees with high levels of human capital. As a result, the employees of Ten Kate Huizinga would remain sustainable employable and Ten Kate Huizinga becomes an attractive employer. This will eventually make Ten Kate Huizinga a preferred employer, which increases their ability to obtain and retain the best employees.

5.1.2   Tasks

The first sub question of the current research is discussed in the coming section and was:

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[16] NBA (2012) – De samenstellingsverklaring anno 2013.
http://www.nba.nl/Documents/Evenementen/presentatie-themadag-samenstelverklaring-17dec12.pdf

What are currently the main tasks and competences of an AA?

First, the current tasks of the AA were investigated in order to be able to determine the required competences for these tasks. A list of possible tasks was presented to an external and an internal panel of experts (see section 4.1.1, 4.2.1 and 4.3.1). The list provided proved adequate, but was detailed and specified by the experts. Both internal and external experts added the task 'coaching the entrepreneur/being a sparring partner', whereas only the external experts added 'leading a team of employees'. 'Leading a team of employees' is no relevant task because this is at Ten Kate Huizinga centralized to a few selected AAs to reduce the workload of the other AAs. So, other than that difference there was a general consensus between the two groups on the relevant tasks. Thus, the current tasks of the AA are: 'reviewing administrative tasks', 'advice', 'maintain relationships with customers', 'coaching the entrepreneur/being a sparring partner' and 'leading a team of employees'. The current main competences of the AA are discussed in section 4.3.1. and 5.1.4.

5.1.3 Technological developments

The second sub question of the current research is discussed in the coming section and was:

To what extent will the required tasks and competences of the AA be influenced by the identified technological developments?

To answer this question the identified technological developments are discussed first. The top 3 of influencing developments according to the panels of external and internal experts (see section 4.1.2, 4.2.2. and 4.3.2) is as follows:

1. Automated bookkeeping
2. Dashboarding
3. SBR/XBRL

'Automated bookkeeping' is the driving force in the current accountancy industry. The importance of 'automated bookkeeping' is widely acknowledged in literature (ING, 2011; NBA, 2013a; PriceWaterhouseCoopers, 2012), so the results of the current research correspond with earlier findings. As a result, administrative tasks will be mitigated leading to more efficiency. Both the internal and external experts noticed a foreseen problem related to 'automated bookkeeping': the new employees/graduates do not learn bookkeeping on the job, although it is fundamental knowledge in order to perform the job of the AA. The management team of Ten Kate Huizinga is aware of this threat and considers solutions such as traineeships at the start of the employment of employees, but also expects schools/universities to adjust their curriculum.

The main result of 'automated bookkeeping' is 'dashboarding'. During both expert group meetings it was argued that a more automated bookkeeping leads to more real-time information, which can be presented in a dashboard. This can lead to more contact moments with customers and increases the possibilities for advice. This is in line with literature, although this development is usually called continuous monitoring there (De Kok, 2010; PriceWaterhouseCoopers, 2012; Selvili & Landman, 2012).

Both expert groups acknowledged the potential of 'SBR/XBRL', but did not denote an influence on their current tasks or competences. Besides that, during both the group meetings there was notably little discussion on 'SBR/XBRL', which might indicate that the impact on the job of the AA is either

limited or unsure. These findings are again in line with earlier research. Research by the SBR programma (2012) indicated that in September 2012 89% of the Dutch intermediaries knew what SBR entails. However, that research also indicated that 50% of the asked intermediaries think that the introduction of SBR has no explicit negative or positive effect in their organization (SBR programma, 2012).

'Mobile computing' and 'cloud' are also identified developments, but they mainly appear to increase the flexibility and efficiency in the work environment, which is in line with literature findings (Selvili & Landman, 2012). Therefore, the influence on the depreciation of human capital is minimal.

The external experts acknowledged the importance of 'big data/data analysis' caused by the increasing automated bookkeeping and 'SBR/XBRL', which was not included in the initial research instrument. This was also not mentioned in the internal panel group meeting, most likely because this has no clear influence on their daily work, although according to Bottemanne (2013) the presented information in the dashboard is also a result of data analysis, only with a lower amount of data. The management team of Ten Kate Huizinga also argues the importance of 'big data/data analysis'. This means that this is an important development, which is not acknowledged by the internal experts.

The results are presented in the framework in figure 9.

FIGURE 9. THE RESULTS PRESENTED IN THE FRAMEWORK
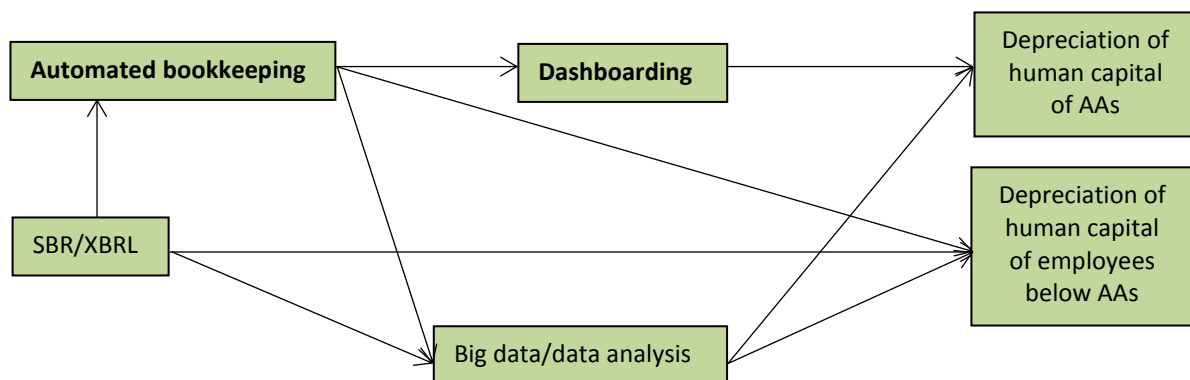
Thus, 'automated bookkeeping' and its result 'dashboarding' have the biggest impact on the job of the AA, because this will eventually lead to real-time information. This changes the perspective on the job of the AA from looking back to looking forward. But this has an even bigger impact on the employees below the AA, because an increasingly automated bookkeeping mitigates their administrative tasks and changes the tasks from executing to controlling. Thus, without counteraction the technological developments lead to depreciation of both AAs as employees below AAs.

'SBR/XBRL' is another development that increases 'automated bookkeeping'. Additionally, 'SBR/XBRL' and 'automated bookkeeping' will lead to increasing possibilities for 'big data/data analysis'. That development has the potential to present more accurate information to the AA and again mitigates tasks of the employees below the AA. For example, the management team of Ten Kate Huizinga is working with a software developer to implement AuditRules. Through these rules

certain anomalies can be identified, which eventually decreases the controlling-role of those employees.

Concluding, it was expected that the technological developments have an high impact on the human capital of AAs. But it appeared that the impact on the employees below the AAs is much higher, because the identified developments substitute(d) a lot of their (former and) current tasks. The main influence on the work of the AA is the availability of more accurate and real-time information. This enlarges the role of the AA as an advisor, which is in line with literature (Bisschop, 2009; ING, 2010, 2011; NBA, 2013a; SRA, 2010; Van der Ven, 2013). It appears that the internal experts have an accurate view on the current and near-future technological developments on their operational level. However, they did not identify the development 'big data/data analysis', probably because this does not have a direct impact on their job yet. The influence of the technological developments on the tasks of the AA became clear in the part above, but the influence on the competences is discussed in the coming sub question.

5.1.4   Competences

The third sub question of the current research is discussed in the coming section and was:

To what extent is the human capital of the AAs sufficient for performing their tasks in the near-future?

Both expert groups indicated that the tasks of the AA (as mentioned in section 5.1.2.) will, despite the identified technological developments, remain the same in the near-future. However, the required competences of the AA will change.

Differences

There were differences in the lists of competences of both expert groups, as is elaborated in section 4.3.1. Related to the current competences, the external experts ranked 'build a relationship with customers', 'customer-focus', and 'understand others' higher than the internal experts. In contrast, 'sector knowledge' and 'continuous learning and development' received more points from the internal group than the external group. During both expert group meetings it appeared that customer-focus and the customer-relationship will be increasingly important and the difference in ranking indicates that the external employees are already more customer-focused compared to the internal experts.

Related to the near-future, the external experts allocated higher value to the competences 'oral communication' and 'sector knowledge' than the internal experts. The internal experts on the other hand ranked 'IT-skills' and 'have a broad view' higher than the external experts. Returning to the analysis in section 4.3.1. (table 19) argues that both expert groups are right. By means of this table it is argued that competences in the 'knowledge'-category become increasingly important for the AA to be valuable and unique. The competences in the 'communication'-category become threshold competences, so competences that are required as an AA, but do not contribute to their value or uniqueness. As discussed in section 4.1.3. and 4.2.3 the scores of the internal experts on the near-future competences of the AA indicated higher disunity than the scores of the external experts. Thus, it might be the case that the internal experts do not have a clear perspective on the near-future competences of the AA.

Total scores

After discussing the differences of both groups, the cumulative results are discussed. Table 21 presents the overall top 5 scores on the current and near-future competences, which omits the differences between the groups.

TABLE 21.		THE MOST IMPORTANT COMPETENCES	
Current:		**Near-future:**	
- Analyzing	203	- Sector knowledge	172
- Customer-focus	128	- Proactivity	137
- Oral communication	104	- Oral communication	104
- Build relationship with customers	106	- Analyzing	72
- Continuous learning and development	72	- Have a broad view	71

Thus, 'analyzing' and 'oral communication' remain important, whereas 'sector knowledge', 'proactivity', and 'have a broad view' become increasingly important to remain valuable and unique in the near-future. This means that the current competences of the employees are not sufficient for performing their future tasks.

According to the current research, 'customer-focus', 'build a relationship with customers' and 'continuous learning and development' become threshold competences for the AA. These competences received less points as near-future competences, but remain important according to the experts. Additionally, both expert groups argued the importance of further developing the 'customer-focus' of the AA.

Comparing table 21 to the analysis in table 19 in section 4.3.1., argues the increasing importance of 'initiative' and 'knowledge' as competence-categories that are valuable and unique ('proactivity', 'have a broad view', 'sector knowledge'). In contrast to findings in literature (Moolhuizen, 2009, quoted in Amesz, 2009; Brand, 2013; Kwakman, 2012) the competences in the 'commercial'-category ('customer-focus', 'build relationship with customers', 'selling ideas', and 'networking') do not contribute to the value and uniqueness of the AA, but become threshold competences. 'Communication', 'analyzing', and 'life-long learning' also become threshold competence-categories. As defined in section 2.4 threshold competences are generic knowledge, motives, traits, self-image, social skills and other skills that are essential to performing a job, but these are not causally related to superior job performance (Boyatzis, 1982).

These results partly contradict earlier findings published on the so called soft skills (Boxmeer, 2012b; Dassen, 2012; Wietsma, 2013a). In those articles it is argued that soft skills will contribute to the value and uniqueness of the AA, where the current research argues that 'initiative' and 'knowledge' contribute to the value and uniqueness of the AA. However, those articles also argue that the soft skills of the AA are not optimally developed. The current research found partial support for that, since both expert groups argued that for example 'customer-focus' is not fully developed yet. However, despite the specific remarks of both groups on 'customer-focus', this competences did not end in the top 5 of the accumulated near-future competences, which indicates that the experts do not (yet) consider 'customer-focus' to be the most important competence.

All the above competences are easily developable except for the competences 'analyzing' and 'have a broad view' (HR organizor, 2010). Thus, 'analyzing' and 'have a broad view' might not be fully developable for all employees, which indicates that it might be better that these competences are

retrieved in another way. Therefore, the adequate HR practices are discussed now, which are only researched in the internal expert group.

5.1.5 HR practices

The list of final competences is diverse and it appeared that every category contains at least one important competence. Is it possible for one person to possess or develop all these diverse competences? Ten Kate Huizinga assumes that the answer is no and distinguishes between AAs that work in the front office and in the back office. That distinction is also acknowledged by the NBA (2013a). Employees working in the back office roughly work as the traditional AAs, while the employees in the front office work more in the commercial advisor-role. This differentiation makes it possible to create specific competence-profiles and job descriptions as input for the HR practices. If Ten Kate Huizinga is able to identify the competences and talents of their employees, they can fit the employees to their best suitable position in the organization. Thus, it is assumed that human capital can be more optimally employed in the organization that distinguishes the functions. The current research indicates that the large majority of experts agree with this development and argue that this is a way to optimally employ the talents of the employees. Based on this, the suggestions for training and development of a specific competence are done with the precondition that the suitable employees are selected.

The discussion so far indicates that adaption is not only important for an organization, but also for the employees. The employees have to adapt to the changing environment in order to be able to optimally function in the organization. Based on that thought and on the career construction theory Savickas and Porfeli (2012) developed the career adapt-ability scale. This scale consists of four career adaptability resources, which are: concern, control, curiosity, and confidence. Thus "the adaptable individual is conceptualized as (a) becoming *concerned* about the vocational future, (b) taking *control* of trying to prepare for one's vocational future, (c) displaying *curiosity* by exploring possible selves and future scenarios, and (d) strengthening the *confidence* to pursue one's aspirations" (Savickas & Porfeli, 2012, p. 663). Therefore, the HR practices in the coming discussion are related to the career adapt-abilities.

The final sub question of the current research is discussed in the coming section and was:

> *What HR practices can be used to counter the depreciation of human capital of the AAs?*

Continuous learning and development

The current research indicated that continuous learning and development is a threshold competence for the AA, as discussed in section 4.3.1. This is all the more important because almost all discussed competences are developable. According to HR organizor (2010) 'continuous learning and development' is developable as an employee, but in order to achieve that development the organization has to stimulate learning and development. An important finding in the current research is that the expected billable hours on the one hand and the lack of protocol related to learning and development on the other hand, hinder the professional development of AAs and the sharing of knowledge. Besides that, the internal experts indicated the need for transfer of knowledge and professional development. However, in line with literature (Moolhuizen, 2009, quoted in Amesz, 2009; Visser, 2011), the internal experts feel obstructed by the obligated amount of billable hours and the time tracking system. This can hinder informal learning (Aring & Brand, 1998), for example

because this hinders the AA from taking assistants to customers. Therefore, in order to stimulate learning the organization should make hours available for learning and development and write a protocol in order to denominate the possibilities for learning. In contrast, earlier research at Ten Kate Huizinga indicated that employees were satisfied with the opportunities for learning and development (Breed, 2012). It appeared that only older employees had a need for additional training and development, which is contradicted by the current research. In fact, some of the participants in the current research are still in an educational program, but indicated the need for more training and development. This might indicate that the employees become concerned about their future and are taking responsibility for their development, which matches the career adaptability resources concern and control (Savickas & Porfeli, 2012). It might also be that the need for training and development is specifically related to soft skills and the development of competences. This might be the case, because the current training and development-programs are related to knowledge and professional expertise, while it appeared that the internal experts also indicated the importance of the 'soft' competences.

Training & development

In line with the framework of Lepak and Snell (1999, 2002) the employees that work in the core business of the organization should be internally developed. The current research found support for the implementation of more formal training. A few years ago, Ten Kate Huizinga implemented a system in which the employees that went to formal training programs or seminars, taught that training to other employees afterwards. However, this has stopped, although the internal experts think this is an adequate system for training and development. According to the internal experts this stimulates the transfer of knowledge. Additionally, it is also assumed that employees will be more conscious of the importance of their role to other employees, which increases their self-confidence (Aring & Brand, 1998), which is one of the four career adapt-ability resources (Savickas & Porfeli, 2012). Besides that, the internal experts indicated a lack of evaluation on the effectiveness of the formal training programs, which is another aspect for improvement.

On-the-job training

The internal experts also indicated the need for organizing meetings to share knowledge, more or less like peer group learning. As earlier research indicates, the most effective training programs are those including both cognitive and interpersonal skills (Aguinis & Kraiger, 2009). During those meetings a group of similar ranked employees discuss for example current developments or an interesting customer-case. One higher ranked employee joins this meeting in order to supervise, although this employee should maximally be one rank higher to prevent a perceived 'judgment-setting'. The internal experts argued that employees will learn from each other during those meetings and they will likely dare to express themselves, which increases their confidence (career adaptability resource) and commitment to the organization. These types of meetings are already organized at the RA-practice, so the audit department.[17] That department already organizes meetings in which developments in professional expertise are discussed. They also have peer groups/buddy systems in which more experienced employees guide and coach junior assistants. This indicates the feasibility and the possibility that the proposed HR practices will succeed. According to literature, informal learning occurs during those meetings mainly by observation, participation, and

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[17] R. Beckmann, personal communication, October 25, 2013

asking questions (Aring & Brand, 1998). Additionally, it appeared that training programs combining cognitive and interpersonal skills have the best results (Aguinis & Kraiger, 2009). An interesting addition is to rotate who organizes the meeting, which is also likely to increase the commitment and is a step towards making employees knowledge owners. Aring and Brand (1998) state that the conductors of the meetings will develop their presentation skills and increase their ability to lead a discussion. Thus, initiating those meetings is likely to increase knowledge sharing within the organization and e.g. the communication skills of the employees. This is likely to contribute to the development of the career adaptability resources, since employees will likely gain confidence. Besides that, both their concern and control over their career as their curiosity is likely to increase.

Another important remark related to the whole concept of organizing such meetings is the fact that similar initiatives have been taken in the past, but have failed to become structurally embedded in the organization. However, the internal experts support these implementations, which is extremely important since 1) willingness to participate in training decreases skill obsolescence (Van Loo et al., 2001) and 2) employee motivation is one of the main obstructers in change processes (Coch & French, 1948; Kotter, 1995) and in countering skill obsolescence (Dubin, 1972). It is recommended to make one or two persons responsible for learning and development within the organization and to make a schedule well ahead. Creating an obligation for employees to attend these meetings might at first sight decrease the support and commitment of employees, but this seems the only way to involve everyone in the training and development programs.

Career management

For a few years, Ten Kate Huizinga uses peer assessments (not obligatory) as input for the evaluation of employees. This is an adequate instrument to improve career management, since it provides a view on the performance of the employees. Besides that, this increases the amount of feedback towards Ten Kate Huizinga's employees, which increases on-the-job learning of the employees and with that their professional development. These peer assessments are together with personal development plans (PDPs) used as input for improving and evaluating the professional development of employees. Ten Kate Huizinga implemented PDPs as a guide for the personal development of employees and as a ground to evaluate their progress. These two aspects are used to create awareness and concern among employees, which is a career adapt-ability resource of Savickas and Porfeli (2012). The internal experts pleaded for evaluating the PDP's two times a year and indicated that based on that evaluation, training and development programs can be designed. Literature also indicates that PDP's are used as a need analysis for training and developments, which increases the horizontal alignment of the HR practices (De Vos et al., 2011; Martin-Alcazar et al., 2005). As also stated by De Vos et al. (2011) it is important to determine which competences the employees need to develop to ensure effective or superior performance, which is in line with the resource-based view. This need analysis helps to set appropriate goals for the development of the employees (Aguinis & Kraiger, 2009). The findings of the current research will serve as a basis for that, combined with competence profiles that Ten Kate Huizinga is developing with the SRA. This means that the HR-department should emphasize the importance of the competences that can contribute to the value and uniqueness of employees and include the development of these competences in the competence profiles. Those competence profiles will be used for career paths and evaluation of the work and progress of employees. Thus, Ten Kate Huizinga already implemented PDP's and aligned that to other HR-practices, which will lead to maximum effectiveness of all the HR practices (De Vos

et al., 2011; Martin-Alcazar et al., 2005). This means that the main improvement on the PDP's is to include the competences that will become increasingly important in the coming years, as is discussed in section 5.1.4.

Recruitment and selection

The current research led to a list of near-future competences that an AA requires, either as a threshold competence or as a competence that leads to superior job performance. Those competences can be used as criteria in recruitment and selection of future employees. According to table 21, the most important competences in the near-future are: 'sector knowledge', 'proactivity', 'oral communication', 'analyzing', and 'have a broad view'. Specifically the competences 'have a broad view' and 'analyzing' should be included in these criteria for recruitment and selection, since it is unsure whether these competences are developable or not. Additionally, caused by the increased importance of continuous learning and development, recruitment should be based on the learning agility of applicants (Lombardo & Eichinger, 2000). No other improvements on recruitment and selection are investigated. The results related to the HR practices are presented in figure 10.

FIGURE 10. THE RESULTS PRESENTED IN THE FRAMEWORK
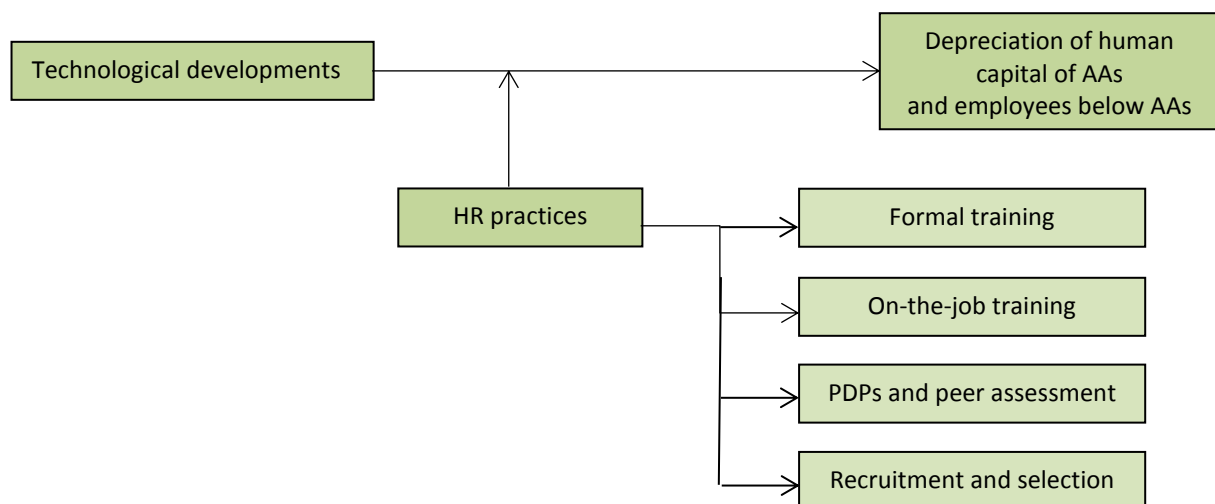
Concluding, the technological developments have an impact on both the AAs and the employees that work below the AAs. Several HR practices can be used to counter the impact of the technological developments, such as formal training, on-the-job training, PDPs and peer assessment, and recruitment and selection.

5.1.6 Conclusion

The goal of the current research was to explore HR practices that can facilitate the change in work content and human capital of AAs of Ten Kate Huizinga. The main research question was:

WHAT HR PRACTICES SHOULD BE IMPLEMENTED AT TEN KATE HUIZINGA TO MAINTAIN THE VALUE OF THE HUMAN CAPITAL OF THEIR AAS, CAUSED BY THE TECHNOLOGICAL DEVELOPMENTS?

It was expected that the technological developments had an high impact on the human capital of AAs. It showed that the impact on the employees below the AAs is much higher, because the identified developments substitute(d) a lot of their (former and) current tasks. The main influence on

the work of the AA is the availability of more accurate and real-time information. It also appears that the internal experts have an accurate view on the current and near-future technological developments on their operational level. However, they did not identify the development 'big data/data analysis', probably because this does not have a direct impact on their job yet.

The current research indicates the possibilities for HR practices in countering the job-specific skill obsolescence of the AA as discussed in section 5.1.5., which is in line with earlier research (Van Loo et al., 2001). HR practices that can be used are specifically formal training, on-the-job training, career management, and recruitment and selection. It appeared that the employees have a need for more learning possibilities and the organization should support the employees in their continuous learning and development. Therefore, Ten Kate Huizinga can write a HR-protocol in which e.g. the possibilities for learning and development are illustrated. Additionally, according to the current research learning and development will accrue if there is time available, because the motivation for training and development was high among the internal experts. Concluding, HR practices can be applied and developed in order to counter the obsolescence of the human capital of AAs at Ten Kate Huizinga.

5.2 Limitations of the research

The current research is performed for Ten Kate Huizinga, leading to final results that are not generalizable. This limitation does not apply to the results of the literature research and the results of the external expert group meeting, because those results can be generalized to other organizations. The limitation applies to the results of the internal expert group meeting and the conclusion on the HR practices. Focusing on the research topics it can be assumed that findings related to the future tasks and competences of the AA are generalizable to other AAs that also mainly focus on SMEs. In contrast, how the organization responds to the changes by applying HR practices is not generalizable because of the added strategic focus. Besides that, only eight external and six internal experts participated in the current research, which also decreases the generalizability of the results. Thus, that limitation is specifically related to the external reliability of the research (van Zwieten & Willems, 2004). Selecting another sample can lead to different judgments and different results compared to the current research. That limitation is strengthened by the low number of participants.

Besides that, limited variables are investigated in the current research. The current research focused on technological developments, while there are also other influencing aspects on the tasks and competences of the AAs, such as political changes, organizational choices, changes in the demands of customers.

The current research design also causes limitations that are mainly related to the use of qualitative research. Qualitative research and group meetings in particular accompany multiple possible limitations. Multiple counteractions are conducted in order to prevent biases in the research findings. First, the used interview protocols are carefully designed based on literature in order to be able to ask the experts adequate questions. A side effect is to counter the risk of leading participants and encouraging them to respond to the prejudices of the researcher (Marshall & Rossman, 1999). Besides that, a second discussion leader is added to the group discussion in order to decrease the personal influence of the discussion leader on the participants. The discussion leaders also intended to encourage a balance of contributions and to prevent 'false' consensus caused by overruling participants with stronger personalities (Babbie, 2010; Litosseliti, 2003). However, an important

limitation remains. Individual behavior is subject to group influence, which might cause a bias in the results. However, this interaction is also considered to be a strong point of the research, because this allows to investigate the argumentation of the participants. Additionally, discussions and debates between the participants is likely to encourage the participants to contemplate and re-think their argumentation.

5.3   Directions for future research

The limitations and constraints of the current research lead to directions for future research. First, the external reliability of the current research is low, caused by the low number of participants. Future research can be performed with an increased number of participants, which increases the reliability. Besides that, the current research should be repeated in other organizations to test whether the found variables are also relevant in other organizations.

Besides that, earlier research indicates that there is a discrepancy between the perception of the accountant and the perception of the customer when it comes to performance evaluation.[18] For example, almost 80% of the AAs indicated that they are proactive, whereas almost 90% of the customers feel that their accountant is not proactive enough. Therefore, it can be interesting for Ten Kate Huizinga to repeat a part of the current research, while involving a group of customers. This might give a more accurate and less biased view of the actual possessed competences of the AA.

Additionally, related to the limited selection of variables: human capital is in the current research restricted to the competences of employees, which includes the abilities, skills and knowledge. Besides that, the competences are restricted to professional job-related characteristics and customer-focused competences. However, the current research indicated that the tasks concerning teaching employees is changing too caused by the changing learning path of the employees below the AA. Therefore, future research should include the other aspects of human capital, such as teaching skills or internal skills in order to obtain a broader view on the impact of the developments.

The current research indicated possibilities for improving the training and development of employees. However, it is unknown whether the current employees have the potential and abilities for growth. Besides that, it is not sure whether the managers are capable of leading the employees adequately and with focus on their development. The extent to which the employees already possess the near-future competences is also not investigated. Therefore, that should be investigated in future research together with their possibilities for growth.

Finally, the current research only investigated the situation at one moment in time. Executing longitudinal research in the future can provide results on the effectiveness of the implemented HR practices. Besides that, longitudinal research on this topic can be a source of input for competent employees and adequate HR practices on the long-term. It can be interesting to repeat the current research in a few years to evaluate the results and perform a new analysis of the developments.

5.4   Recommendations

Ten Kate Huizinga strives to adequately respond to the changes in the work content of AAs, which are caused by technological developments. Without counteractions, these changes likely lead to skill

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[18] De Accountant (2013)
http://www.accountant.nl/Accountant/Nieuws/Ondernemer+wil+proactieve+accountant.aspx

obsolescence of their AAs, which decreases the level of human capital. In order to respond to these changes following recommendations appear to be adequate methods of counteraction. First, some recommendations appeared from the discussion and conclusion earlier in this section:

- Competences in the category 'initiative' and 'knowledge' can contribute to the value and uniqueness of the AA. Specifically, the competences 'sector knowledge', 'proactivity', 'oral communication', 'analyzing', and 'have a broad view' are important. HR practices should be focused on these competences.
- Both expert groups indicated the importance of developing the customer-focus of the AA. Thus, improving that competence is recommended. This is also acknowledged by the management team of Ten Kate Huizinga, who will implement an annual evaluation round with customers to evaluate the performances of the AAs.
- The length of the list of important competences indicates the importance of 'continuous learning and development' for the AAs. Therefore, learning in the organization has to be stimulated, for example by writing a protocol on the possibilities for learning and development and other HR-practices and by making hours available for learning.
- It is unsure whether the employees of Ten Kate Huizinga currently possess the required competences. Therefore, this should be evaluated, for example in the PDPs, evaluation meetings or through peer assessments. Based on that the need for training and development should be analyzed and those competences should be included in the formal training programs and require additional focus in on-the-job learning. Aligning the HR practices in such a way increases the effectiveness of the HR-system.
- The formal training programs can be improved by implementing a system in which the employees that went to formal training programs or seminars, teach that training to other employees afterwards. Besides that, the effectiveness of these training programs should be evaluated.
- On-the-job training can be improved by implementing the introduction of peer groups is recommended. This involves a group meeting with similar-ranked employees, who discuss for example specific customer-cases, current developments, or earlier trainings or courses they attended. The organization of the meetings should be rotated between the participants of the meeting, which increases the commitment, confidence, and knowledge of the organizer.
- Finally, the recruitment and selection of future employees can be based on the found competences or on the learning agility in general, because high learning agility increases the adaptability of employees to changes. Additionally, motivation is not developable, but critical in countering skill obsolescence, so this is another important criterion in recruitment and selection.

Ten Kate Huizinga already has an internal human capital group that is used as a group specialized in improving the level of human capital in the organization. This is in line with a recommendation by Dubin (1972), who proposed that a panel group is a good way to counter skill obsolescence, because they can explore changes that are expected in the coming years as input for HR management. The human capital group already introduced the PDPs at Ten Kate Huizinga. It is recommended to make the peer assessments an obligated aspect of the PDPs. Additionally, the most important near-future competences, as appeared from this research (described in section 5.1.4) should be included in the

competence-profiles. Besides that, the current human capital group only contains one AA, who is a member of the management team. Therefore, another AA can be added to that group to represent the other AAs at the organization. This person should also be responsible for implementing the improvements on formal training and on-the-job learning. Additionally, some of the external experts indicated that they are interested in a follow-up meeting. Due to time limitations this meeting is not organized in this current research, but Ten Kate Huizinga can use this in order to create an external expert group. This increases the scope of knowledge and provides input on view of the external experts that can complement the internal human capital group.

The current research indicates the importance of continuous learning and development and adaptability to the developments. In line with that, career-adaptability is increasingly important caused by the increasing interest in adult development and the rapidly changing technology (Savickas, 1997). Research performed by Savickas and Porfeli (2012) based on the career construction theory indicates that adaption is the driving force in human development. The current research only analyzed the career adapt-ability limitedly. Therefore, it is interesting for Ten Kate Huizinga to investigate the career adaptability of their employees for example based on the inventory lists in appendix 1 and 2 of Savickas and Porfeli (2012). This indicates their ability to change and fit to new or changed circumstance, since this is increasingly important with the high rates of technological developments.

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Appendices

Appendix 1a. Operationalization of competences

Categorie	
Communicatie	Brand (2013), Dassen (2012), SRA, Amesz (2009)
Commercieel/personal branding	Amesz (2009), Brand (2013), Kwakman (2012), SRA
Initiatief	Van der Ven (2013), SRA
Analyseren	Brand (2013), Wietsma (2013), SRA
Kennis	e.g. Vos (2010), Kwakman (2012), Amesz (2009)
Leven-lang leren	Framework en theorie

Judging the develop-ability of the 101 competences of HR organizor (2010) led to the following table.

	Competenties	Ontwikkelbaar	Basis	Uniek	Waardevol
	HR organizor				
1	Analyseren	moeilijk ontwikkelbaar		v	v
2	Anderen begrijpen	ontwikkelbaar		v	v
3	Anderen raadplegen	ontwikkelbaar		x	x
4	Begrip tonen	moeilijk ontwikkelbaar		x	x
5	Besluitvaardig handelen	moeilijk ontwikkelbaar	v		
6	Betrokkenheid tonen	moeilijk ontwikkelbaar	v		
7	Breed denken	moeilijk ontwikkelbaar		v	v
8	Communicatie structureren	ontwikkelbaar	zie 110		
9	Concepten en modellen begrijpen	moeilijk ontwikkelbaar		x	x
10	Conflict hanteren	ontwikkelbaar		x	x
11	Continu leren en zelfontplooiing	ontwikkelbaar		v	v
12	Daadkrachtig handelen	moeilijk ontwikkelbaar	v		
13	De bijdrage van anderen herkennen	ontwikkelbaar		x	x
14	Delegeren	ontwikkelbaar	v		
15	Diepgaand onderzoeken	moeilijk ontwikkelbaar	v		
16	Doelen bereiken	ontwikkelbaar	v		
17	Doelen stellen	eenvoudig ontwikkelbaar	v		
18	Druk aankunnen	moeilijk ontwikkelbaar	v		
19	Duidelijke feedback geven	ontwikkelbaar	komt terug in HR instrumenten		
20	Een positief leerklimaat creëren	ontwikkelbaar		?	?
21	Enthousiasmeren	ontwikkelbaar	v		
22	Expertise delen	ontwikkelbaar		?	?
23	Financieel bewust handelen	ontwikkelbaar	v		
24	Flexibiliteit	ontwikkelbaar	zie 103		
25	Formuleren beleid, tactiek en procedures	ontwikkelbaar		x	x
26	Gecalculeerde risico's nemen	moeilijk ontwikkelbaar	v		
27	Gedrevenheid tonen	moeilijk ontwikkelbaar	v		
28	Geloofwaardigheid uitstralen	moeilijk ontwikkelbaar		?	?
29	Gestructureerd schrijven	ontwikkelbaar	zie 110		

30	Handvaardigheid tonen	ontwikkelbaar		x	x
31	Het politieke proces gebruiken	ontwikkelbaar		x	x
32	Hoge kwaniteitsnormen stellen	ontwikkelbaar		x	x
33	Humor gebruiken	ontwikkelbaar		x	x
34	Ideeën verkopen	ontwikkelbaar		?	?
35	Identificeren preferente leerstijl	ontwikkelbaar		?	?
36	Indruk maken	moeilijk ontwikkelbaar		?	?
37	Informatie verzamelen	eenvoudig ontwikkelbaar	v		
38	Innoveren	moeilijk ontwikkelbaar		?	?
39	Instemming verkrijgen	ontwikkelbaar		x	x
40	Instructies opvolgen	eenvoudig ontwikkelbaar		x	x
41	Integer handelen	moeilijk ontwikkelbaar	v		
42	Kennis helder en gestructureerd overdragen	ontwikkelbaar		?	?
43	Klantgericht handelen	eenvoudig ontwikkelbaar		v	v
44	Kosten beheersen	ontwikkelbaar	v		
45	Kritiek hanteren	ontwikkelbaar	v		
46	Kritische zin tonen	ontwikkelbaar	v		
47	Kwaliteit controleren en handhaven	ontwikkelbaar	v		
48	Kwaliteitsnormen stellen	ontwikkelbaar	v		
49	Kwantiteit controleren en handhaven	ontwikkelbaar	x		
50	Leerplan opstellen	ontwikkelbaar		?	?
51	Leren in de organisatie aanmoedigen	ontwikkelbaar		?	?
52	Luisteren	ontwikkelbaar		v	v
53	Maatschappelijk verantwoord handelen	ontwikkelbaar		x	x
54	Markt- en concurrentiebewust optreden	ontwikkelbaar	v		
55	Materialen ontwikkelen	ontwikkelbaar		x	x
56	Medeleven tonen	moeilijk ontwikkelbaar	v		
57	Meningen en informatie duidelijk weergeven	ontwikkelbaar	v		
58	Middelen organiseren	ontwikkelbaar		x	x
59	Motiveren	ontwikkelbaar	v		
60	Naleven veiligheidseisen controleren	eenvoudig ontwikkelbaar		x	x
61	Naleven wettelijke verplichtingen controleren	ontwikkelbaar	v		
62	Netwerken	ontwikkelbaar		v	v
63	Nieuwe ideeën accepteren	ontwikkelbaar		x	x
64	Onderhandelen	ontwikkelbaar	v		
65	Oordeelkundig handelen	moeilijk ontwikkelbaar	v		
66	Op het publiek inspelen	ontwikkelbaar	v		
67	Oplossingen genereren	moeilijk ontwikkelbaar		?	?
68	Orde handhaven	ontwikkelbaar	x		
69	Organisatiebewust handelen	ontwikkelbaar	v		
70	Overtuigend optreden	ontwikkelbaar	v		
71	Plannen	ontwikkelbaar	v		
72	Presteren	eenvoudig ontwikkelbaar	v		
73	Proactief communiceren	ontwikkelbaar	proactief handelen	v	v
74	Procedures bewaken	ontwikkelbaar	v		

75	Procedures volgen	eenvoudig ontwikkelbaar	v		
76	Projecten tot resultaten leiden	ontwikkelbaar	v		
77	Relaties opbouwen met mensen	ontwikkelbaar		v	v
78	Relaties opbouwen op verschillende niveaus	moeilijk ontwikkelbaar		v	v
79	Richtinggevend en coördinerend optreden	ontwikkelbaar	v		
80	Samenwerken	ontwikkelbaar	v		
81	Snel denken	moeilijk ontwikkelbaar	v		
82	Snel leren	moeilijk ontwikkelbaar	v		
83	Systeemdenken tonen	moeilijk ontwikkelbaar	v		
84	Systematisch werken	ontwikkelbaar	v		
85	Teamgeest opbouwen	ontwikkelbaar	v		
86	Technisch vakkundig handelen	eenvoudig ontwikkelbaar		x	x
87	Technologische middelen gebruiken	eenvoudig ontwikkelbaar	zie 114		
88	Tijd bewaken	eenvoudig ontwikkelbaar	v		
89	Tijd organiseren	ontwikkelbaar	v		
90	Toepassen relevante diagnostische technieken	ontwikkelbaar		x	x
91	Vaststellen meetmomenten en criteria	ontwikkelbaar		x	x
92	Veiligheidsrisico's hanteren	ontwikkelbaar		x	x
93	Verantwoordelijkheid nemen	ontwikkelbaar	v		
94	Verbeeldingskracht tonen	moeilijk ontwikkelbaar		x	x
95	Verdraagzaamheid en welwillendheid tonen	moeilijk ontwikkelbaar	v		
96	Vloeiend spreken	moeilijk ontwikkelbaar	zie 110		
97	Voortgang bewaken	ontwikkelbaar	v		
98	Wettelijke verplichtingen	ontwikkelbaar		x	x
99	Zakelijke mogelijkheden zien	ontwikkelbaar		v	v
100	Zelfstandig handelen	eenvoudig ontwikkelbaar	v		
101	Zelfverzekerd handelen	moeilijk ontwikkelbaar	v		

Huidig TKH

102	Inzet		v		
103	Flexibiliteit		v; zie 24		
104	Clientgerichtheid		zie 43		
105	Uitdrukkingsvaardigheid		zie 110		
106	Leidinggevende capaciteiten		beperking onderzoek		
107	Coachen		beperking onderzoek		
108	Servicegerichtheid		zie 43		
109	Resultaatgerichtheid			x	x
110	Contactuele vaardigheden			v	v
111	Adviesvaardigheden		te vage competentie		
112	Commerciële vaardigheden			v	v
113	Ondernemerscapaciteiten		x		

Additioneel

114	IT-kennis			?	?

The final operationalization of the remaining competences is presented on the following page.

Competenties	Ontwikkelbaar	Uniek	Waardevol	Literatuur	Uiteindelijke competentie	Categorie
HR-organisator						
1 Analyseren	moeilijk ontwikkelbaar	v	v	Brand (2013), Wietsma (2013a), SRA	analyzing	4
2 Anderen begrijpen	ontwikkelbaar	v	v	operationalisatie advies	understand others	2
7 Breed denken	moeilijk ontwikkelbaar	v	v	Amesz (2009), Wietsma (2013a)	have a broad view	5
8 Communicatie structureren	ontwikkelbaar	zie 110		zie 110	x	
11 Continu leren en zelfontplooiing	ontwikkelbaar	v	v	RBV, HCT	continuous learning and dev.	6
19 Duidelijke feedback geven	ontwikkelbaar	?	?	onderdeel van HR instrumenten	x	
20 Een positief leerklimaat creeren	ontwikkelbaar	?	?	operationalisatie life-long learning	create positive learning enviroment	6
22 Expertise delen	ontwikkelbaar	?	?	operationalisatie life-long learning	sharing knowledge	6
28 Geloofwaardigheid uitstralen	moeilijk ontwikkelbaar	?	?	toch basis	x	
34 Ideeen verkopen	ontwikkelbaar	?	?	operationalisatie commercieel	selling ideas	2
35 Identificeren preferente leerstijl	ontwikkelbaar	?	?	te specifiek en vergaand	x	
36 Indruk maken	moeilijk ontwikkelbaar	?	?	toch basis	x	
38 Innoveren	moeilijk ontwikkelbaar	?	?	stap te ver. Open staan voor verandering eerste doel	x	
42 Kennis helder en gestructureerd overdragen	ontwikkelbaar	?	?	zie 22	x	
43 Klantgericht handelen	eenvoudig ontwikkelbaar	v	v	operationalisatie commercieel	customer-focus	2
50 Leerplan opstellen	ontwikkelbaar	?	?	operationalisatie life-long learning	compose learning plan	6
51 Leren in de organisatie aanmoedigen	ontwikkelbaar	?	?	operationalisatie life-long learning	encourage learning in organization	6
52 Luisteren	ontwikkelbaar	v	v	Van der Ven (2013)	listening	2
62 Netwerken	ontwikkelbaar	v	v	operationalisatie commercieel	networking	2
67 Oplossingen genereren	moeilijk ontwikkelbaar	?	?	toch basis	x	
73 Proactief handelen	ontwikkelbaar	v	v	SRA, Van der Ven (2013)	act proactive	3
77 Relaties opbouwen met mensen	ontwikkelbaar			operationalisatie commercieel	build relationships with customers	2
78 Relaties opbouwen op verschillende niveaus	moeilijk ontwikkelbaar	v	v			
99 Zakelijke mogelijkheden zien	ontwikkelbaar	v	v	toevoeging op proactief	see business opportunities	3
Klantof TKH						
110 Contactuele vaardigheden		v	v	Amesz (2009), SRA. Na overleg gesplitst	oral communication	1
					written communication	1
111 Adviesvaardigheden		te vaag		geoperationaliseerd via communicatie en commercieel	x	
112 Commerciele vaardigheden		v	v	gekozen als categorie en geoperationaliseerd	x	
Additional						
114 IT-kennis		?	?	Vos (2010), Wietsma (2013a)	IT-knowledge	5
115 Branche-kennis		v	v	Kwakman (2012), Nelwan (2008), v.d. Ven (2013)		5
						19

Appendix 1b. Operationalization of the HR practices

The HR practices are only discussed during the internal expert group meeting and the operationalization is based on findings in the literature and on the current situation at Ten Kate Huizinga.

The HR practices that are supported by literature findings are:

1) Recruitment & selection
2) Training & development (including need analysis and evaluation)
3) On-the-job training (including peer groups, mentoring programs, knowledge sharing, and feedback)
4) Evaluation interviews (including career management)
5) Pay systems

First, we have to determine whether the competences are developable or not. Findings in literature are checked with the participants.

If yes: possibilities 2, 3, 4 and 5 are adequate HR practices.

If not: possibility 1 is an adequate HR practice.

So, if yes:

Do you feel stimulated to learn by the organization?

Is there a need for more training and development initiatives?

The current training and development at Ten Kate Huizinga consists mainly of the post-HBO AA program or obligated education courses (in Dutch: Permanente Educatie plicht). There is no need analysis or evaluation. However, employees have to write PDPs and are assessed by colleagues, which is called peer assessment and this might be a good input for need analysis and evaluation.

Are the PDP and the peer assessment adequate measures to analyze the need for training and development? And can the development of the employees be analyzed based on the PDPs and peer assessments?

Can the required near-future competences be developed through training and development? Or can you also learn the competences on-the-job? How could this be organized?

External input: customer-related competences (oral communication, build a customer-relationship, proactivity and commitment) can be developed by giving employees earlier responsibilities. Let them for example have contact with customers earlier in their career.

Do you agree with that and can that be improved?

External input: the developments in automated bookkeeping change the learning path of the young/new employees. How can they still develop bookkeeping skills?

Do you think mentor programs can contribute to the development of the competences?

Do you think peer groups can contribute to the development of the competences? For example; organize meetings with a certain frequency and discuss customer cases or developments? The organization of the meetings should be rotated, which stimulates the development of knowledge owners.

Do you have a need for more feedback on your work and can feedback help to develop the required competences?

Do you think that the evaluation interviews at Ten Kate Huizinga can be improved for example by discussing career paths? Do you experience the implementation of the peer assessments and PDPs as a positive development?

Can learning and development be stimulated and improved by connecting rewards to learning progress? How can this be implemented?

If no:

Do you see possibilities to improve the recruitment and selection at Ten Kate Huizinga to retain the adequate HR practices? How can this improvement be implemented?

The questions above are included in the interview protocol in appendix 2 and 3.

Appendix 2. Interview protocol – external

The interview protocol below is in Dutch, because the group meetings were in Dutch. The underlined and italic lines indicate the differences between the intended interview protocol and the reality during the expert meeting.

INTERVIEW PROTOCOL

INLEIDING

Allen hartelijk welkom bij deze bijeenkomst. Ik vind het heel fijn dat jullie hier allemaal zijn en ben erg tevreden met de diversiteit en kwaliteit van jullie als deelnemers aan mijn onderzoek; dus bedankt voor jullie aanwezigheid!

In tegenstelling tot het plan zijn we begonnen met een voorstelronde. Daarin deed Ryanke een introductie in het huidige onderzoek en daardoor zijn de onderstaande 3 alinea's vervallen.

Menselijk kapitaal is de belangrijkste productiefactor in Nederland en wordt steeds belangrijker in de kenniseconomie waarin we nu leven. Volgens de resource-based view moet menselijk kapitaal zowel uniek als waardevol zijn om bij te dragen aan de concurrentiekracht van een organisatie.

Volgens de human capital theory heeft menselijk kapitaal een bepaalde waarde, waarop over tijd afgeschreven moet worden omdat kennis veroudert. Deze veroudering wordt versneld door bijvoorbeeld reorganisaties of technologische ontwikkelingen omdat deze het takenpakket en de manier van werken van medewerkers verandert. Om deze veroudering tegen te gaan moeten investeringen gedaan worden bijvoorbeeld door middel van HRM. Twee auteurs, namelijk Lepak in Snell hebben meerdere artikelen gepubliceerd waarmee bepaald kan worden hoe deze investeringen gedaan moeten worden, gebaseerd op bovenstaande theorieën. [uitleg op basis van afbeelding in prezi]. Dit is de theoretische basis van mijn onderzoek.

Het doel van dit onderzoek is om aanbevelingen te doen over hoe een bedrijf, in dit geval Ten Kate Huizinga, haar medewerkers duurzaam inzetbaar kan houden. Het doel van deze bijeenkomst is om duidelijk te krijgen wat de huidige taken en competenties van de AA zijn en hoe deze de komende jaren door de technologische ontwikkelingen zullen veranderen. [in prezi in schema] Vervolgens zullen de resultaten van deze bijeenkomst besproken worden in een bijeenkomst met een interne expertgroep. Hierin zal bepaald worden welke HR-instrumenten het meest geschikt zijn om op de veranderingen in te spelen en wat de organisatie kan en wil doen om hierop te reageren.

VOORSTELRONDE

Ryanke + *introductie in het onderzoek*. Groep. Karin en Jorien. Linda als laatste.

Tijdens deze bijeenkomst zullen we 4 vragen gaan bespreken, waarna de bijeenkomst afgesloten wordt.

HUISHOUDELIJKE MEDEDELINGEN

Deze bijeenkomst zal opgenomen worden, omdat het voor mij onmogelijk is om alles wat nu besproken wordt te notuleren. Uiteraard zal deze opname niet aan derden verspreid worden of voor andere doeleinden worden gebruikt.

Ik hoop dat we een interessante bijeenkomst kunnen hebben met een open sfeer, waarin iedereen zijn (of haar) woord kan doen. Daarom wil ik noemen dat we geen citaten zullen verspreiden en dat de informatie anoniem in de rapportage wordt verwerkt. Hiermee bedoel ik dat ik wel citaten ga gebruiken in mijn verslag, maar hierbij geen namen zal noemen; alles zal dus anoniem blijven. Daarnaast wil ik benadrukken dat er geen goede of foute antwoorden zijn en dat het niet erg is als jullie het niet met elkaar eens zijn. Voor een vruchtbare bijeenkomst zijn discussies onvermijdelijk en ik ga ervan uit dat we hier goed mee om kunnen gaan.

De bijeenkomt zal tot 17:30 uur duren, waarna we jullie graag een kop soep en een broodje zouden willen aanbieden.

20 minuten = 20 minuten

VRAAG 1

Ten eerste, wat zijn volgens jullie de belangrijkste taken van de AA op dit moment?

- 5 belangrijkste taken op een bord/flip-over schrijven (voeren van financiële administraties, samenstellen van jaarrekeningen, opstellen van aangiftes, geven van adviezen, klantrelaties onderhouden). Ophangen, later nodig (1)

Is dit lijstje goed/ volledig? *Deze lijst is op een flip-over aangepast*.

In ca. 5 – 10 minuten bespreken

Kijkend naar de taken die er zijn; welke competenties horen daarbij? Hiervoor hebben we op basis van literatuur en nieuwsberichten een lijst gemaakt van competenties.

Jullie hebben voor je waarschijnlijk al de stapel met papieren gezien. Hierin staan lijsten met daarin competenties en technologische ontwikkelingen. Ik ga jullie tijdens de bijeenkomst vragen om deze in te vullen en deze te sorteren op hoe belangrijk u deze vindt.

Lijst van competenties

Geeft u deze competenties eens punten op basis van hoe belangrijk ze zijn in het werk van de AA. Probeer daarbij onderscheid te maken in basiscompetenties, dus competenties die erg algemeen zijn en nodig om het standaardwerk te verrichten en de competenties die een AA unieke en waardevol maken. Die laatste zijn belangrijk en kunnen ervoor zorgen dat een AA onderscheidend is. Kies hierbij punten van 1 t/m 5, waarbij de competentie die 5 punten krijgt de belangrijkste competentie is. Als hier naar uw mening competenties ontbreken kunt u deze onderaan de lijst toevoegen. *(als 5 echt te weinig is, kunnen we er bijvoorbeeld ook 7 bespreken)*

Ryanke begint daarna met vraag 2. Linda telt de punten op van de competenties en schrijft een top 5 op de flipover. Ophangen, later nodig (2)

+ 15 minuten = 35 minuten

Vraag 2

In deze lijst ziet u de huidige technologische ontwikkelingen die gebaseerd zijn op literatuur– onderzoek en nieuwsberichten en zijn gekozen als focus tijdens dit onderzoek. Geeft u deze ontwikkelingen eens punten op basis van de invloed die ze hebben/gaan hebben op het werk van de AA.

Lijst van technologische ontwikkelingen

Kies hierbij punten van 1 t/m 3, waarbij de ontwikkeling die 3 punten krijgt de belangrijkste ontwikkeling is. Deze ontwikkelingen hebben volgens ons voornamelijk een indirect effect op de competenties omdat ze mogelijk zorgen voor een efficiencyslag en de administratieve lasten verlichten, maar ze zijn natuurlijk erg benieuwd naar jullie mening. Als er naar uw mening relevante ontwikkelingen ontbreken kunt u deze onderaan de lijst toevoegen.

- importeren bankafschriften
- scannen en herkennen
- elektronisch factureren
- SBR/XBRL
- cloud
- dashboarding
- mobiel internet

Ryanke begint met de volgende vragen (zie hieronder: terugkij… oneens). Linda telt de punten op van de technologische ontwikkelingen en schrijft een top 3 op de flipover. Ophangen, later nodig (3)

In ca. 10 minuten

Terugkijkend op het rijtje met huidige competenties; Kunnen jullie je in deze lijst vinden of zijn jullie het met de prioriteiten oneens?

Één iemand heeft daar big data aan toegevoegd. Zien jullie dat ook als ontwikkeling die speelt voor het MKB?

Terugkijkend op het rijtje met technologische ontwikkelingen; Kunnen jullie je in deze lijst vinden of zijn jullie het met de prioriteiten oneens?

+ 20 minuten = 55 minuten

Vraag 3

Hoe zullen deze technologische ontwikkelingen de AA praktijk beïnvloeden? Dus welke taken van de AA (dus taken uit deze lijst) zullen veranderen in de nabije toekomst en hoe zal die verandering eruit zien? Opschrijven op lijst 1

Als we dan opnieuw kijken naar de lijst van competenties en u zou deze opnieuw moeten beoordelen.

Lijst van competenties

Hoe zou u deze competenties punten geven op basis van hoe belangrijk ze in de komende jaren zullen worden voor het werk van de AA? Denk hierbij weer aan competenties die de AA onderscheidend, dus waardevol en uniek, kunnen maken. Kies hierbij opnieuw punten van 1 t/m 5, waarbij 5 de belangrijkste competentie is. Als hier naar uw mening competenties ontbreken kunt u deze onderaan de lijst toevoegen.

X stelt de volgende vraag: Kun je bijv. ook AAs inzetten die vakinhoudelijk wat minder sterk zijn, maar communicatief en commercieel uitstekend zijn? Dus welke competenties zijn bepalend of moet iemand elke competentie bezitten?

Y telt de punten op van de competenties en schrijft een top 5 op. ==Ophangen, later nodig (4). Over (3).==

Tijdens het optellen van de punten begint Linda een vraag over de technologische ontwikkelingen m.b.t. cloud: Zien jullie dat ook als middel of wel meer als ontwikkeling dat het werk van de AA kan veranderen in de komende jaren? Want hij staat niet in het lijstje..

Kijkend naar het lijstje met competenties op de flipover en de verandering ten opzichte van het eerste lijstje; kunnen jullie je in dit rijtje vinden of zijn jullie het met de prioriteiten oneens?

Per competentie: Welke woorden associeert u hiermee en hoe definieert u deze competentie? (deze termen opschrijven. Elke competentie op een andere flipoverpagina; soort mindmap maken) – *dit is niet zo uitgebreid bevraagd tijdens de bijeenkomst; wel zijn de competenties en de definities besproken, ook al deels tijdens vraag 2.*

Met betrekking tot de competentie-categorie 'een leven lang leren'; is het uurtje-factuurtje systeem nog wel geschikt voor de accountancy? Is dit niet belemmerend voor het delen van kennis door de tijd die het kost? – *leven-lang leren was geen competentie die punten scoorde, dus deze vraag is niet gesteld. Wel is opgemerkt dat leven-lang leren er niet tussen stond en is gevraagd waarom dit was.*

+ 40 minuten = 95 minuten

VRAAG 4 – *In het kader van tijdgebrek zijn de eerste twee punten van deze vraag niet gesteld.*

Hoe kan een organisatie ervoor zorgen dat ze continu op de hoogte blijven van de ontwikkelingen en benodigde competenties en zorgen dat ze hier adequaat op kunnen inspelen?

Extern/netwerk

Zijn bijeenkomsten als deze daar een goede mogelijkheid voor? Iets als dit halfjaarlijks organiseren?

Ryanke, de volgende twee onderwerpen: kenniseigenaren en preferred employer met aangepaste arbeidsvoorwaarden. Linda daarna afsluiting

Ontwikkeling

Of moet je als organisatie met een vaste frequentie bijeenkomsten met medewerkers creëren waarin je trends en ontwikkelingen bespreekt? Om de beurt een medewerker dit laten organiseren en voorbereiden om betrokkenheid te creëren en zo krijg je ook kenniseigenaren van onderwerpen.

Kun je medewerkers zo aansturen dat zij hierin zelf een meer proactieve houding krijgen en zelf de veranderingen signaleren? Hoe doe je dit als organisatie?

<u>Werving & selectie.</u> *Deze vraag is met de halve groep behandeld tijdens de kop soep na afloop van de bijeenkomst.*

Een preferred employer worden en zo de beste medewerkers aantrekken: dus zorgen dat talentvolle jongeren graag voor de organisatie willen komen werken en dat de organisatie hierdoor uit een grotere en kwalitatief betere sollicitantenpool kan kiezen. Hoe kan je dit doen? Bijvoorbeeld door arbeidsvoorwaarden te veranderen naar een wat meer levensfasebewust personeelsbeleid. Dit betekent dat je:

- jongeren, die net na de studie aan het werk gaat bijv. een contract van een jaar of 5 aanbiedt, met arbeidsvoorwaarden die voor die leeftijd geschikt zijn met een focus op leren.
- de groep daarna, rond hun 30ste een contract kan aanbieden voor een jaar of 10 i.p.v. onbepaalde tijd met daarin de focus op productiviteit. Ook hierbij leeftijd gerelateerde arbeidsvoorwaarden zoals de papa-dag en een goed loon.
- de groep die rond hun 40ste komt heeft waarschijnlijk veel ervaring, maar enigszins verouderde kennis. Deze groep zou je opnieuw een overeenkomst van ca. 5 jaar kunnen aanbieden, waarbij wellicht salaris daalt of gelijk blijft (omdat hun waarde ook lager is dan die van andere medewerkers), maar wel met goede bijscholingsvoorzieningen zodat ze weer in de markt passen.
- Enz.

Als je hierbij elke groep individueel bekijkt zijn de arbeidsvoorwaarden passend, maar hebben ze een lager gevoel van zekerheid dan met een contract voor onbepaalde tijd. Dit gevoel van zekerheid is eigenlijk onredelijk, want ook met een contract voor onbepaalde tijd kun je uiteindelijk wel ontslagen worden als een organisatie van je af wil. En met dit systeem heb je dus wel arbeidsvoorwaarden die passen bij je levensfase. Wetgeving technisch is dit op het moment niet mogelijk, maar gewoon eens brainstormend; hoe kijken jullie tegen zo'n systeem aan?

+ 25 minuten = 120 minuten

Dit lijkt me een goede afsluiting van deze bijeenkomst. Ik wil jullie graag nogmaals hartelijk danken voor jullie aanwezigheid; ik vond het erg interessant! Als de resultaten uitgewerkt zijn zal ik jullie sturen hoe ik heb opgeschreven wat jullie gezegd hebben; hopelijk willen jullie dit lezen en bevestigen of dit daadwerkelijk is wat je hebt gezegd. Dit heet een member check en is belangrijk omdat het bevestigt dat ik met de goede gegevens aan het werk ga. De uitkomsten zal ik dus anoniem voorleggen tijdens een interne bijeenkomst en dan zullen we bespreken welke maatregelen we gaan doen om zo goed mogelijk op de veranderingen in te spelen. Dus vandaag hebben we eigenlijk de criteria bepaald voor goede fruitbomen en tijdens de interne bijeenkomst zal ik dus gaan bespreken hoe we de fruitbomen gaan onderhouden.

Als het gehele onderzoek afgerond is zal ik jullie de resultaten toesturen als jullie dit willen. Onder andere hiervoor kunt u de laatste vragenlijst invullen. Bedankt en als er vragen zijn hoor ik deze graag!

Appendix 3. Interview protocol – internal

The interview protocol below is in Dutch, because the group meetings were in Dutch. The underlined and italic lines indicate the differences between the intended interview protocol and the reality during the expert meeting.

INTERVIEW PROTOCOL

INLEIDING

Allen hartelijk welkom bij deze bijeenkomst. Ik ben heel blij dat jullie de tijd hebben genomen om deel te nemen aan mijn onderzoek; dus bedankt voor jullie aanwezigheid!

Tijdens deze bijeenkomst zal ik allereerst een korte introductie geven van mijn onderzoek. Vervolgens zullen we 4 vragen gaan bespreken, waarna de bijeenkomst afgesloten wordt.

Mijn onderzoek gaat over de veranderingen in de werkinhoud van de AA, die voornamelijk veroorzaakt worden door technologische ontwikkelingen en de steeds verder gaande digitalisering. De snelheid van deze ontwikkelingen wordt steeds hoger, wat ertoe leidt dat de taken en de benodigde competenties van een AA steeds sneller veranderen. Dit zorgt voor een veroudering van kennis die eerder wel nodig was, deze kennis wordt overbodig. Voor AAs die last krijgen van kennisveroudering kun je bijvoorbeeld training en ontwikkeling aan bieden of andere investeringen gaan toepassen.

Om goed te bepalen welke investeringen de organisatie in het menselijk kapitaal moet doen is het belangrijk om een beeld te hebben van de toekomstige taken van de AA en de competenties die daarvoor nodig zijn. Daarom gaan we vandaag bespreken wat de huidige taken en competenties van de AA zijn. Vervolgens zullen we bespreken hoe deze taken en competenties in de komende jaren zullen veranderen als gevolg van een aantal technologische ontwikkelingen. Uiteindelijk zullen we dan bespreken hoe de organisatie het beste op de veranderingen in kan spelen vanuit jullie perspectief.

Ik hoop dat dit een goede inleiding was en dat het duidelijk is. Zijn er nog vragen?

Nu zou ik graag een aantal huishoudelijke mededelingen doen, voordat we aan de feitelijke bijeenkomst gaan beginnen.

HUISHOUDELIJKE MEDEDELINGEN

Deze bijeenkomst zal opgenomen worden, omdat het voor mij onmogelijk is om alles wat nu besproken wordt te notuleren. Uiteraard zal deze opname niet aan derden verspreid worden of voor andere doeleinden worden gebruikt.

Ik hoop dat we een interessante bijeenkomst kunnen hebben met een open sfeer, waarin iedereen zijn (of haar) woord kan doen. Daarom wil ik noemen dat we geen citaten zullen verspreiden en dat de informatie anoniem in de rapportage wordt verwerkt. Hiermee bedoel ik dat ik wel citaten ga gebruiken in mijn verslag, maar hierbij geen namen zal noemen; alles zal dus anoniem blijven. Daarnaast wil ik benadrukken dat er geen goede of foute antwoorden zijn en dat het niet erg is als

jullie het niet met elkaar eens zijn. Voor een vruchtbare bijeenkomst zijn discussies onvermijdelijk en ik ga ervan uit dat we hier goed mee om kunnen gaan.

De bijeenkomt zal tot 11:00 uur duren. [evt. extra tijd vragen; <u>geen optie</u>]

VOORSTELRONDE

Ik neem aan dat jullie elkaar wel kennen, maar misschien toch even een korte voorstelronde doen? <mark>Ryanke eerst</mark>. Dan notulisten. Dan de groep en ik als laatste. <u>Overgeslagen</u>

15 minuten = 15 minuten   Tot 09:15

Zoals gezegd zullen we 4 vragen gaan bespreken. De eerste 3 zijn ook besproken tijdens de externe bijeenkomst. Vraag 4 zal gaan over acties die de organisatie moet uitvoeren om in te spelen op de ontwikkelingen.

VRAAG 1

Ten eerste, wat zijn volgens jullie de belangrijkste taken van de AA op dit moment?

- 5 belangrijkste taken op een bord/flip-over schrijven (voeren van financiële administraties, samenstellen van jaarrekeningen, opstellen van aangiftes, geven van adviezen, klantrelaties onderhouden). <mark>Ophangen, later nodig (1)</mark>

Is dit lijstje goed/ volledig? *Deze lijst op een flip-over bijhouden; zwarte stift*.

Extern

1 t/m 3 – review
+ coaching ondernemer
+ teamleider
+ (assurance)

In ca. 5 minuten bespreken   tot 09:20

Jullie hebben voor je waarschijnlijk al de stapel met papieren gezien. Hierin staan lijsten met daarin competenties en technologische ontwikkelingen. Ik ga jullie tijdens de bijeenkomst vragen om deze in te vullen en deze te sorteren op hoe belangrijk u deze vindt.

Nu we weten wat de belangrijkste taken van de AA zijn; welke competenties horen daarbij? Hiervoor hebben we op basis van literatuur en nieuwsberichten een lijst gemaakt van competenties.

<mark>Lijst van competenties</mark>

Geeft u deze competenties eens punten op basis van hoe belangrijk ze zijn in het werk van de AA. Probeer daarbij onderscheid te maken in basiscompetenties, dus competenties die erg algemeen zijn en nodig om het standaardwerk te verrichten en de competenties die een AA unieke en waardevol maken. Die laatste zijn belangrijk en kunnen ervoor zorgen dat een AA onderscheidend is. Kies hierbij punten van 1 t/m 5, waarbij de competentie die 5 punten krijgt de belangrijkste competentie is. Als hier naar uw mening competenties ontbreken kunt u deze onderaan de lijst toevoegen.

. Linda telt de punten op van de competenties en schrijft een top 5 op de flipover.

+ 10 minuten = 25 minuten			tot 9:25

Vraag 2

In deze lijst ziet u de huidige technologische ontwikkelingen die gebaseerd zijn op literatuur– onderzoek en nieuwsberichten en zijn gekozen als focus tijdens dit onderzoek. Geeft u deze ontwikkelingen eens punten op basis van de invloed die ze nu en in de komende 5 jaar gaan hebben op het werk van de AA.

Lijst van technologische ontwikkelingen

Kies hierbij punten van 1 t/m 3, waarbij de ontwikkeling die 3 punten krijgt de belangrijkste ontwikkeling is. Deze ontwikkelingen hebben volgens ons voornamelijk een indirect effect op de competenties omdat ze mogelijk zorgen voor een efficiencyslag en de administratieve lasten verlichten, maar ze zijn natuurlijk erg benieuwd naar jullie mening. Als er naar uw mening relevante ontwikkelingen ontbreken kunt u deze onderaan de lijst toevoegen.

- importeren bankafschriften
- scannen en herkennen
- elektronisch factureren
- SBR/XBRL
- cloud
- dashboarding
- mobiel internet

(zie hieronder: terugkijkend… oneens). Linda telt de punten op van de technologische ontwikkelingen en schrijft een top 3 op de flipover.

Terugkijkend op het rijtje met huidige competenties; Kunnen jullie je in deze lijst vinden of zijn jullie het met de prioriteiten oneens?

Terugkijkend op het rijtje met technologische ontwikkelingen; Kunnen jullie je in deze lijst vinden of zijn jullie het met de prioriteiten oneens?

Extern – Competenties I

- *Klantgerichtheid*
- *Mondelinge communicatie*
- *Anderen begrijpen*
- *Relaties opbouwen*
- *Analyseren*

Extern – Technologische ontwikkelingen

- *Mobiel internet*
- *SBR/XBRL en big data*

- *Koppeling internetbankieren/boekhoudpakket en scannen en herkennen*

Korte terugkoppeling naar resultaten van externe bijeenkomst. Zo is de competentie klantgerichtheid en anderen begrijpen besproken. Ook is de ontwikkeling mobiel internet uitgebreider besproken door het aangegeven belang volgens de externe groep.

+ 20 minuten = 45 minuten   tot 9:45

VRAAG 3

Hoe zullen deze technologische ontwikkelingen de AA praktijk beïnvloeden? Dus welke taken van de AA (dus taken uit deze lijst) zullen veranderen in de nabije toekomst en hoe zal die verandering eruit zien? Opschrijven op lijst 1 met groene stift!

Als we dan opnieuw kijken naar de lijst van competenties en u zou deze opnieuw moeten beoordelen.

Lijst van competenties

Hoe zou u deze competenties punten geven op basis van hoe belangrijk ze in de komende jaren zullen worden voor het werk van de AA? Denk hierbij weer aan competenties die de AA onderscheidend, dus waardevol en uniek, kunnen maken. Kies hierbij opnieuw punten van 1 t/m 5, waarbij 5 de belangrijkste competentie is. Als hier naar uw mening competenties ontbreken kunt u deze onderaan de lijst toevoegen.

Ryanke stel de volgende vraag: De competentie 'leven-lang-leren' staat wel/niet op de lijst. ~~Niet: waarom niet? Vinden jullie dat niet belangrijk of is het eigenlijk een vanzelfsprekendheid voor een AA?~~ Wel: is het uurtje-factuurtje systeem nog wel geschikt voor de accountancy? Is dit niet belemmerend voor het delen van kennis door de tijd die het kost?

~~Evt. nu/ evt.~~ bij vraag 4. Hebben jullie het gevoel dat leren en ontwikkeling door de organisatie gestimuleerd wordt? Waar blijkt dat uit?

Linda telt de punten op van de competenties en schrijft een top 5 op. Ophangen (4). (3) niet meer nodig.

Als jullie de competenties in 1 á 2 zinnen kort maar krachtig moesten omschrijven; wat betekent elke competentie dan voor je?

Extern – Competenties II

- *Branche-kennis*
- *Mondelinge communicatie*
- *Proactief*
- *Klantgerichtheid*
- *Analyseren*

Bezit de AA van nu deze competenties al of is er nog verbetering nodig van één of meerdere competenties. Welke zijn dat volgens jullie?

VRAAG 4

De competenties die hierboven genoemd zijn, zijn de basis voor deze vraag; dus vooral de competenties die nog niet optimaal ontwikkeld zijn.

Wat is nu de bedoeling van het laatste onderdeel? Nou eigenlijk twee dingen. Enerzijds is het natuurlijk belangrijk dat de huidige medewerkers deze toekomstige competenties ook gaan bezitten en het is nu belangrijk een manier te vinden waarop de organisatie dit kan faciliteren. Daarnaast wil Ten Kate Huizinga natuurlijk ook in de toekomst kwalitatief goede medewerkers hebben; die dus zowel uniek als waardevol zijn. De beste medewerkers aantrekken en behouden kan als Ten Kate Huizinga een preferred employer is en dus een hele aantrekkelijke werkgever is. Hoe kan je dit doen? Een onderdeel hiervan is mijns inziens het goed inrichten van HR. HR instrumenten zijn middelen die een organisatie in kan zetten ten behoeve van de medewerkers en dus uiteindelijk ook van de organisatie. Voorbeelden hiervan zijn werving & selectie, training en beloningssystemen, maar bijvoorbeeld ook het voeren van functioneringsgesprekken.

Daarom gaan we ten eerste bespreken wat de organisatie kan doen om de AA van TKH te faciliteren in het krijgen van deze competenties.

Per competentie één dia afhandelen. Dan voor de volgende dia weer alle competenties bespreken. Dit tot het klaar is.

Is de competentie te ontwikkelen?

Ja: Formele training; inclusief behoefteanalyse en evaluatie. Kan dit geleerd/ontwikkeld worden d.m.v. een training? Wat is dan de inhoud van deze trainingen? Hoe zouden jullie dit aangeboden willen krijgen? Kun je dit ook gewoon tijdens het werk ontwikkelen?

Huidig: Voornamelijk opleiding (AA of soms anders) en voor PE-punten. Behoefteanalyse vindt beperkt plaats op basis van beoordelingsformulier die door collega's of leidinggevenden zijn ingevuld. Evaluatie in mindere mate; vanuit MT is de bedoeling om dit door lijnmanagers uit te laten voeren en HR moet hier toezicht op houden.

~~Evt. al bij vraag 3/ evt.~~ nu. Hebben jullie het gevoel dat leren en ontwikkeling door de organisatie gestimuleerd wordt? Waar blijkt dat uit? Moet dit verbeterd worden?

Extern: Voor klant gerelateerde (communicatie, relaties opbouwen, maar ook stukje pro-activiteit en betrokkenheid): vroeger in de carrière klantcontacten laten hebben en klantrelaties laten opbouwen?

Hoe leer je toekomstige AAs de basis van het vak, vooral door de toenemende automatisering zie je steeds minder van de boekhoudkundige achtergrond en stappen die eigenlijk gemaakt worden?

-   mentor programma's
-   peer groups; instellen van groepen die met een bepaalde frequentie samenkomen en bijv. bespreken waar ze tegenaan lopen en hoe ze dat hebben opgelost. Buiten officiële beoordelingen laten, geeft ze een vrijer gevoel.

- Ryanke kennisdeling: Als organisatie met een vaste frequentie bijeenkomsten met medewerkers creëren waarin je trends en ontwikkelingen bespreekt? Om de beurt een medewerker dit laten organiseren en voorbereiden om betrokkenheid te creëren en zo krijg je ook kenniseigenaren van onderwerpen.
- meer feedback

Moeten functioneringsgesprekken en beoordelingsgesprekken verbeterd worden? Ik heb bijvoorbeeld begrepen dat jullie beoordelingsformulieren moeten laten invullen door collega's en leidinggevenden en dat dit input is tijdens functioneringsgesprekken. Vinden jullie dit een goede ontwikkeling? Moet de organisatie hier ook weer leerpunten aan gaan koppelen en bijvoorbeeld met de medewerker carrière-paden maken?

Huidig: sinds 2013 pop maken. Sinds enkele jaren moeten medewerkers beoordelingsformulieren in laten vullen door collega's en leidinggevenden. Hier wordt niet heel strak op gecontroleerd, maar dit wordt wel gebruikt als input tijdens functioneringsgesprekken.

Beloningssysteem; In de accountancy is de beloning volgens mij al best gerelateerd aan de hoeveelheid gevolgde opleidingen en ervaring. Kan het beloningssysteem aangepast worden om leren en ontwikkelen meer te stimuleren?

Huidig: gebeurt als de medewerker zich hierdoor ontwikkelt, dus als competenties daadwerkelijk verbeteren.

Het belang van werving & selectie is niet besproken, omdat de top 5 van de near-future competences volgens de interne experts ontwikkelbaar waren.

Nee: Werving & selectie; Ik neem aan dat jullie vinden dat het goed is als Ten Kate Huizinga op basis van deze competenties gaat werven, dus dat zou een verbeterpunt zijn. Maar kan Ten Kate Huizinga iets doen om betere nieuwe werknemers te werven of is dit al optimaal?

Huidig: meestal zit al iemand van de afdeling bij het sollicitatiegesprek waardoor de kwaliteiten van een sollicitant gerichter kunnen worden beoordeeld.

Onderstaande vragen zijn door tijdsgebrek niet besproken.

Ryanke

Het ontwikkelen van de besproken HR instrumenten zal natuurlijk al bijdragen aan de aantrekkelijkheid van Ten Kate Huizinga als werkgever. Een alternatief is het veranderen van arbeidsvoorwaarden naar een wat meer levensfasebewust personeelsbeleid. ……[eigen invulling]…… Dit betekent dat je:

- jongeren, die net na de studie aan het werk gaat bijv. een contract van een jaar of 5 aanbiedt, met arbeidsvoorwaarden die voor die leeftijd geschikt zijn met een focus op leren.
- de groep daarna, rond hun 30ste een contract kan aanbieden voor een jaar of 10 i.p.v. onbepaalde tijd met daarin de focus op productiviteit. Ook hierbij leeftijd gerelateerde arbeidsvoorwaarden zoals de papa-dag en een goed loon.
- de groep die rond hun 40ste komt heeft waarschijnlijk veel ervaring, maar enigszins verouderde kennis. Deze groep zou je opnieuw een overeenkomst van ca. 5 jaar kunnen

aanbieden, waarbij wellicht salaris daalt of gelijk blijft (omdat hun waarde ook lager is dan die van andere medewerkers), maar wel met goede bijscholingsvoorzieningen zodat ze weer in de markt passen.
- Enz.

Als je hierbij elke groep individueel bekijkt zijn de arbeidsvoorwaarden passend, maar hebben ze een lager gevoel van zekerheid dan met een contract voor onbepaalde tijd. Dit gevoel van zekerheid is eigenlijk onredelijk, want ook met een contract voor onbepaalde tijd kun je uiteindelijk wel ontslagen worden als een organisatie van je af wil. En met dit systeem heb je dus wel arbeidsvoorwaarden die passen bij je levensfase. Wetgeving technisch is dit op het moment niet mogelijk, maar gewoon eens brainstormend; hoe kijken jullie tegen zo'n systeem aan?

+ 50 minuten = 120 minuten   tot 11:00

Linda afsluiting

Dit lijkt me een goede afsluiting van deze bijeenkomst. Ik wil jullie graag nogmaals hartelijk danken voor jullie aanwezigheid; ik vond het erg interessant! Als de resultaten uitgewerkt zijn zal ik jullie sturen hoe ik heb opgeschreven wat jullie gezegd hebben; hopelijk willen jullie dit lezen en bevestigen of dit daadwerkelijk is wat je hebt gezegd. Dit heet een member check en is belangrijk omdat het bevestigt dat ik met de goede gegevens aan het werk ga en alles goed heb geïnterpreteerd. De uitkomsten zal ik dus anoniem voorleggen aan het MT om te bespreken wat TKH het beste kan gaan doen om zo goed mogelijk op de veranderingen in te spelen.

Als het gehele onderzoek afgerond is zal ik jullie de resultaten toesturen als jullie dit willen. Onder andere hiervoor kunt u de laatste vragenlijst invullen. Bedankt en als er vragen zijn hoor ik deze graag!

Appendix 4. The analysis of the findings presented in tables

The findings of the internal and external expert group meeting are analyzed in section 4.3. That analysis is presented in graphics and the precise scores in tables are presented in this appendix. Table 22 presents the total scores on the technological developments.

TABLE 22.   THE TOTAL SCORES ON THE TECHNOLOGICAL DEVELOPMENTS

	External	Internal	Total
Integrate online banking with accounting software	32		
Scanning and recognizing	30	11	83
Electronic invoicing	10		
SBR/XBRL	36	32	68
Cloud	10	20	30
Dashboarding	12	87	99
Mobile computing	24	20	44
Big data	3		3
Real time information		4	4

Table 23 presents the total scores on the current and near-future competences of both the internal and external experts. The scores between brackets are the scores that were not in the top 5 of that group, but in the other group, which allows to calculate the total scores per competence. For example, the competence 'customer-focus' was in the top 5 of the external experts and received 20 points; this competence was not in the top 5 of the internal experts, but did receive 9 points (actual score 7 points, converted to 9). So, the total score of that competence is 29, which makes that the second most important competence after 'analyzing'.

TABLE 23.   THE TOTAL SCORES ON THE CURRENT AND NEAR-FUTURE COMPETENCES

	Current external	Current internal	Total current	Near-future external	Near-future internal	Total near-future
Analyzing	96	107	**203**	48	(24)	**72**
Build relationships with customers	85	21	**106**	(30)	21	**51**
Continuous learning and development	(28)	44	**72**			
Customer-focus	100	(28)	**128**	36	(19)	**55**
Have a broad view				(27)	44	**71**
IT-skills				(8)	40	**48**
Listening				(16)	21	**37**
Oral communication	64	40	**104**	85	(19)	**104**
Proactivity				85	52	**137**
Sector knowledge	(8)	40	**48**	161	(11)	**172**
Understand others	64	(0)	**64**			

Table 24 presents the same as table 23, with the only difference that this table presents the differences between the scores of the external and internal group. This allows to compare the vision of both groups concerning the current and near-future competences.

	Current external	Current internal	Difference current	Near-future external	Near-future internal	Difference near-future
Analyzing	96	107	**11**	48	(24)	**24**
Build relationship with customers	85	21	**64**	(30)	21	**9**
Continuous learning and development	(28)	44	**16**			
Customer-focus	100	(28)	**72**	36	(19)	**17**
Have a broad view				(27)	44	**17**
IT-skills				(8)	40	**32**
Listening				(16)	21	**5**
Oral communication	64	40	**24**	85	(19)	**66**
Proactivity				85	52	**33**
Sector knowledge	(8)	40	**32**	161	(11)	**150**
Understand others	64	(0)	**64**			

TABLE 24.   COMPARISON OF THE VISION OF THE INTERNAL AND EXTERNAL EXPERTS ON COMPETENCES