

PREDICTION 2030 HUMAN RESOURCE MODEL FOR DEVELOPING PROFESSIONAL ACCOUNTANTS ABILITIES OF SMALL AND MEDIUM ENTERPRISES IN THE LOWER CENTRAL REGION, THAILAND

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ABSTRACT

This study explored the influence of strategic Human Resource Management (SHRM) for developing professional accountant's abilities on STEP Skills. It can be used in prediction 2030 human resource model of small and medium enterprises applied to The Lower Central Region Policy Analysis: Creativity Industry Village (CIV), in the Lower Central Region, Thailand, This study evaluates Delphi consensus data can provides perceived creativity and innovation for future ready: prediction 2030 model of accountancy careers in the 2030, offering sustained competitive advantage of the STEP skills relevant, (creativity and innovation skills). The result suggest that STEP skills and create value of the six smart zones of future career opportunity in accountant skills and ethics-after COVID-19. Relevantly, STEP skills are defined as the ability to adapt effectively to prediction 2030 Human Resource mode specification has highly relevant professional accountants abilities to succeed in Agro-food Tourism Business (AFTB), applied to small and medium enterprises (SMEs). Therefore, the most efficient had been widely and analyzed to accountants core skills, transforming to six professional quotients to future ready: accountancy careers in the 2030s. Furthermore, the heart of prediction 2030 model in focus AFTB can be defined as underpinning CIV in the Lower Central Region, Thailand.

Keywords: Strategic human resource management (SHRM); Professional accountant's abilities; STEP skills; Creative industry village (CIV).

INTRODUCTION

Currently, drawing on definitions of creativity and innovation has been highlighted as productive ingredients skills for Human Resource Management (HRM). It referred professional accountants abilities need to management in creative tourism business that as to agro-food tourism business (AFTB) (Primi & Wechler, 2018). Applying to this perspective can develop in CIV for the Lower Central Region policy analysis. Especially, CIV 4.0 to draw the attention towards the important role of management practices industry 4.0 (Shamim et al., 2016). Relevantly, industry 4.0 evolved to a meeting CIV 4.0 are need to dependent on the success in creativity and innovation capability of tourism business. So applying industry 4.0 that lead to CIV 4.0, management approaches for CIV 4.0 concept is to consider that both creativity and innovation as a source of sustained competitive advantage to succeed in creative tourism business (CTB). Relatively, in this research referred to Agro-food Tourism Business (AFTB). Due to its relevance, creativity and innovation have been novelty as valued of STEP skills can manage SHRM for HRM to achieve accountants abilities by draw out

positive perspective of future ready, prediction 2030 model of accountancy career in the 2030s, to cope successfully in AFTB (Primi & Wechler, 2018; Medhekar, 2014; Pierre et al., 2014; Karami & Keshavarz, 2010; Freshwater, 2011; Dangi & Jamal, 2016).

Applying these previous thought to the influence literature review reflected in current studies may be justified due to the World Bank's Human Development Network Learning week on February 4-8, 2013 (The World Bank, 2016; 2018; FAO, 2017). This program is to build a multi-dimensional concept of skills to capture HRM more extensively to productive growth in AFTB (Fuglie et al., 2012; FAO, 2017; Serraj et al., 2019).

Concerning to the successive side, STEP measures; both examining the influence of SHRM on HRM related to productive growth of perceived creativity and innovation referred to accountant's abilities as productivity. Conclusively, HRM approach to STEP skills productivity, which have gained business opportunities for utilization of sustained competitive advantage to succeed in AFTB to reimagine careers, jobs and think differently about future ready accountancy careers in the 2030s (Bassey & Tapang, 2012; Shamim et al., 2016).

Next, this research next presents the relevant literature as is a matter fact, the approach to theoretical contribution to relating to drive this paper conceptualizes initial in this future research. The purpose of this research objectives is to discuss the following key issues specific to AFTB are outlined bellows: (This section offers a unique content and highly relevant within adapted from Pierre et al. (2014); Knight (2000); Salunke et al. (2019); Machado (2016); Primi and Wechler (2018); Armstrong and Brown (2019); Serraj and Pingali (2018); Freshwater (2011); Shamim et al. (2016); Bassey and Tapang (2012); Sima (2016); UNCTAD (2006); United Nations (2020); Tourism Northernireland (2018); Tajeddini et al. (2020).

- The capacities to three broad types of STEP skills are measured.
- The value chain analysis used in showing the relationship between the creative tourism and the value skills related to succeed in agro-food tourism business (AFTB) activities worldwide.
- Strategic Human Resource Management (SHRM) and its influence on Human Resource Management (HRM) based on STEP skills oriented approach to professional accountants abilities.

Identifying the Capacity to Three Broad Types of Skills are Measured

STEP's goal is to measure background information on a participating of these skills:

1. Cognitive skills to identify the accountancy professional abilities to understand core ingredient efficiency as mechanism of skills on the demand for skills applied to creative skills.
2. Socio-emotional skills as innovation skills on the supply for skills, referred to non-cognitive skills or soft skills.
3. Job-relevant skills are task-related as accountancy knowledge led to blending of cognitive and socio-emotional skills, as well as related implementation materials of creativity and innovation abilities.

Interest in the study of creative and innovation skills can be measured human resource referred for professional accountants, offering business relevant potential by cognitive (creativity) and a combination of socio-emotional skills (innovation), to its flagship effectively to ensure its value chain analysis and continue to be the most valued, used in resulting in multiple agro-food interpretations lead to conceptualize the profitable area to

ensure sustained competitive advantage and to succeed in AFTB for underpinning CIV in the Lower Central Region, Thailand.

The Value Chain Analysis Used in Showing the Relationship between the Creative Tourism and the Value Chain Skills Related to Succeed in AFTB Activities Worldwide

As stated, in this section aim at the conceptual framework for the term “The Value Chain Analysis” (Cavanagh & Croteau, 2008) show how the process in the creative tourism value chain is wealth created, to adapt the value skills of non-cognitive skills or soft skills, It has consistently held unique core values of socio-emotional skills on the supply for skills, related to cluster of creative activity to develop successful careers in accounting and business, in this research approved AFTB activities, such as health, well-being, farming agro-local food tourism, cultural heritage etc., created through learning CIV process and knowledge in the Lower Central Region, Thailand (Smith, 2006; Taques et al., 2020).

Strategic Human Resource Management (SHRM) and its Influence on Human Resource Management (HRM) based on STEP Skills Oriented Approach to Professional Accountants Abilities

This research contributes to developing SHRM designed to improve business productive outcomes based on a blending of cognitive and socio-emotional skills. This perspectives can help job-relevant skills are task-related to cope successfully with professional accountants. Per se, commensurability requires qualitative growth to opportunities for professional accountant’s abilities relatively, in influence on competitiveness to establish competitive advantage creativity and innovation skills developing professional accountant’s skills. There are also led to succeed in AFTB for underpinning CIV to The Lower Central Region, Thailand.

These previous studies are fully in synthesizing with further conceptual framework as the path way of results with relationship to next section, as illustrated in Figure 1.

The conceptual model is linking the contribution of creative tourism in relationship between STEP skills and SHRM in AFTB. This imperative presents a golden opportunity for the accountancy profession to build on its strong abilities and evolve and opportunity to adapt for sustainable business in today’s world and for the long term after covid-19 pandemic.

In the light of the previous section of the conceptual model linking the notions of creativity and innovation between STEP skills and SHRM the document literature, guide to the contribution of breakthrough in creative tourism though cognitive or creative skills, non-cognitive or soft skills applied to innovation skills, and a blending cognitive-non cognitive or soft skills applied to innovation skills, and a blending cognitive-non cognitive skills or creativity can be explained by the need to innovation skills in AFTB for the achievement of professional accountants abilities. Below is an the highlight influence as measurement and mapping of the growth and to help prove the contribution of breakthrough represent decisions by communities enterprises to create the productive ingredients and analysis the key findings of SHRM and its influence on HRM to aim for professional accountants abilities to build on its that can offer brilliant, and meaningful careers to the future workforce, including (Adapted from ACCA, 2020). The results entail a substantial studies in order to identify the growth of AFTB had been widely analyzed within CIV draft tourism strategy in the lower Central Region, Thailand.

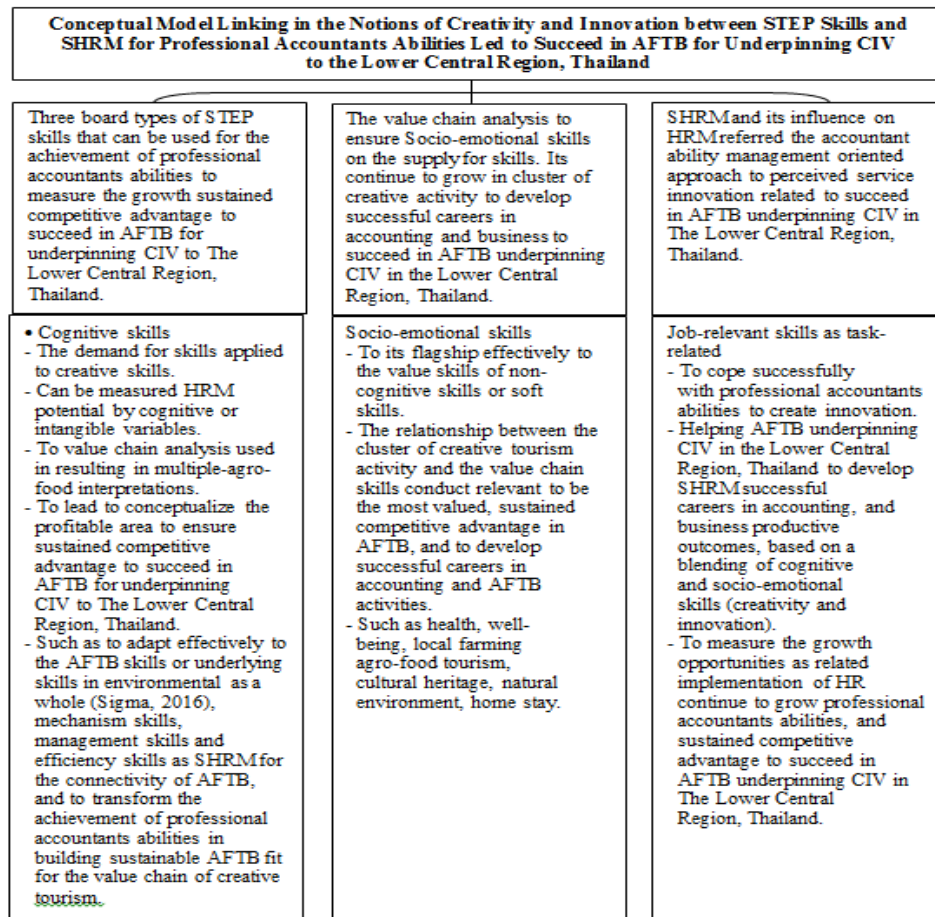


FIGURE 1

CONCEPTUAL MODEL LINKING IN THE NOTIONS OF CREATIVITY AND INNOVATION BETWEEN STEP SKILLS AND SHRM FOR PROFESSIONAL ACCOUNTANTS ABILITIES LED TO SUCCEED IN AFTB FOR UNDERPINNING CIV TO THE LOWER CENTRAL REGION, THAILAND

Relationship of Breakthrough in CIV Draft Tourism Strategy through Three Pillars of the Value Chain of Creative Tourism

This relationship represents STEP skills are to evaluate the role of professional accountants abilities based on creativity (cognitive) and innovation (non-cognitive) includes blending creativity and innovation or both cognitive and non-cognitive skills. Considering these skills can be explained by the development of human-related factors on break through CIV management. This concept according to productive ingredients of sustained competitive advantage aspects, involved in creative tourism concept are mainly related to AFTB strategy management. Due to its relevance, concerns are also raised by Armstrong and Brown (2019), the importance of HRM as the accountancy profession to build on its management and life blood of STEP skills in building sustainable AFTB for the long term (Polyakova & Mirza, 2015; Bassey & Tapang, 2012; Anning-Dorson, 2017). Further, in this section, it should be understood that such the value chain of creative tourism can be created three pillar of CIV draft tourism strategy for the lower central region, Thailand: Breakthrough Pillar: sits under the productive ingredients of sustained competitive advantage. Economic Pillar: will help to

deliver the outcome of creative and innovation. So far, the conclusions thereof indicate that the act of SHRM Pillars influence on HRM in the accountancy profession will adapt, how skills and abilities will transform and evolve as the financial profits centre stage in building and protecting business (AETB), and organizations that applied to community enterprise in a future (after COVID-19 outbreak) sustainable CIV economy in The Central Region, Thailand (Astuty et al., 2018; Department of Enterprise Trade and Investment Northern Ireland Tourism Strategy, 2010; Tourism Netherland, 2018; Pavapanunkul & Mahittichatkul, 2020; Pavapanunkul & Mahittichatkul, 2019; Primi & Wechler, 2018; Tajeddini et al., 2020; Centre for Strategy and Evaluation Services, 2003; Carvalho et al., 2019; Marques & Borba, 2017; Ritwattanavanich, 2019; Department of Enterprise, Trade and Investment Northern Ireland Tourism Strategy, 2010). The researchers present three pillars theoretical research concept framework underpinning to support the relationship of breakthrough in creative tourism through STEP skills and SHRM, including HRM as accountancy careers in the 2030s, maybe leading emerging theories in the value chain of the creative tourism as AFTB that highlighted in Figure 2.

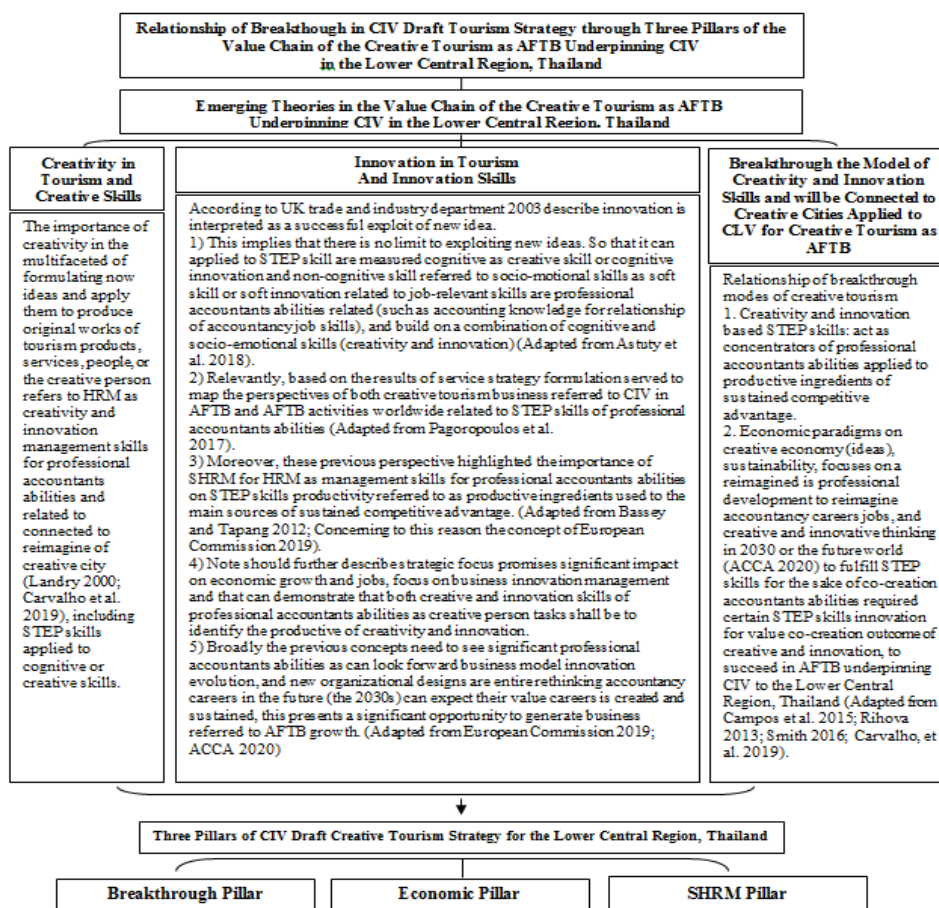


FIGURE 2

RELATIONSHIP OF BREAKTHROUGH IN CIV DRAFT TOURISM STRATEGY THROUGH THREE PILLARS OF THE VALUE CHAIN OF THE CREATIVE TOURISM AS AFTB UNDERPINNING CIV IN THE LOWER CENTRAL REGION, THAILAND

Undoubtedly, this study has shown influence of three pillars of CIV draft creative tourism strategy for the lower central region, Thailand, consisted of

1. Breakthrough Pillar; sits under the procedure STEP skills ingredients of sustained competitive advantage for business model innovation value creation that are being combined in various way to create business with purpose of new sources of inclusive value in sustained competitive advantage of accountancy knowledge (Tourism Northernireland, 2018; Shamim et al., 2016; Tajeddini & Martin, 2020; Danji & Jamal, 2016).
 - a) The relevance of breakthrough modes of creative tourism based economic models and impact in local community skill development in CIV to establish map links between SHRM impact, based on the creative tourism strategy, be implemented where AFTB involved in tourism development, are hybridisation of new ways to engage with new success in the value creation of creative tourism, fuelled also by professional accountants abilities to access talent in a connected accountancy knowledge continue to grow exponentially and as businesses transform in digital age and covid-19 pandemic, including after covid-19 outbreak.
2. Economic Pillar; will help to deliver the outcome of creativity and innovation as the value creation of creative tourism for growth CIV in AFTB.
 - b) Building a skilled and capable creative cities for creative tourism and under the shifting characteristics of new economic paradigms:
 - I. Economy of experience (Local community skill development applied to CIV)
 - II. Creative economy (Ideas)
 - III. To identify and to consider received professional accountants abilities transform innovation as a beneficial outcome for emerging business model. It is an application of sustained competitive advantage to succeed AFTB, rising market purchasing power enhanced networked connectivity and better opportunities to secure drivers of change for new business models such as (1) tumbling tech costs (2) the rise of start-up or CIV culture (3) the rise of new STEP skills tools (4) networked capital and (5) preparing for changing world digital age and covid-19 pandemic, including after covid-19 outbreak.
3. SHRM Pillar; SHRM on HRM referred to professional accountants abilities operated to STEP skills related to business growth as business model innovation ingredients. Especially, in AFTB contributing to local economic, building many opportunities across the professional accountant's abilities will be linked to creative city growth and the future of business transform in digital age and covid-19 pandemic, including after covid-19 outbreak.

Finally, the main objective of this research is to establish prediction 2030 model of HR model for developing professional accountant's abilities of small and medium enterprises as AFTB underpinning CIV to The Lower Central Region, Thailand.

RESULTS AND DISCUSSIONS

Given that the concept of three pillars of CIV draft creative tourism strategy defined AFTB for underpinning CIV to The Lower Central Region, Thailand. This concept emerged from the value chain of the creative tourism as AFTB. Drawing on this previous concept applied to STEP skills can manage professional accountants abilities by draw out positive

point of view of productive ingredients on these results with discussion contribute of aspects as shown in Figure 3. Furthermore, this predicts 2030 visionary model from Delphi consensus as the path way of conclusion in the next section.

Relative to design thinking, this captures the growing suited of prediction 2030 visionary model of HR model for developing professional accountant's abilities to succeed in AFTB underpinning CIV to the Lower Central Region, Thailand. In doing so, this model served as competitiveness to establish competitive advantage (creativity and innovation skills) for developing professional accountant's abilities to succeed in AFTB underpinning CIV to the Lower Central Region, Thailand. This competitiveness juxtaposition of these competitive advantages revealed that

1. To develop economic pillar will help to outcome of SHRM pillar defined STEP skills transformation as future ready: accountancy careers in the 2030s, adapt to breakthrough pillar professional intelligence or quotients rise in relevant to longevity and the profession enrich the talent base of creativity and innovation (Galluzzo, 2015; Sima, 2016; Vulpen, 2019; Taylor & Ronte, 2017; Shamim et al., 2016; ACCA, 2020).
2. To illustrate from creativity and innovation involvement defined the STEP skills for SHRM as desired factors that raise professional accountants abilities offering business relevant, consistently held unique core values: opportunity, diversity, integrity and allegiance, accountability and to ensure accountancy skills and ethics to grow in reputation and influence-post pandemic and after covid-19 outbreak (ACCA, 2020; Roblek et al., 2016; United Nations, 2020; Leggatt, 2019; Muldowney, 2020; Aburumman, 2020; Taylor & Ronte, 2017; Astuty et al., 2018; U.S. Bureau of Labor Statistics, 2020; Doyle, 2020; Boardman et al., 2010; Marques & Borba, 2017).
3. Competitive advantage for relationship of accountancy job skills to accountant's abilities, co-creation STEP skills applied to accounting knowledge, to succeed in AFTB underpinning CIV to the Lower Central Region, Thailand (U.S. Bureau of Labor, 2020).
4. Co-Creation accountants abilities require certain outcome of STEP skills transformation applied to accounting knowledge for relationship of accountancy job skills as followings:
 - a) Analytical consisted of: accuracy, analysis, attention to detail, compliance, mathematical and numerical competence.
 - b) Communication/Interpersonal consisted of: collections commitment, communication, interpersonal skills, motivation, multitasking, problem solving, teamwork, training/neuro training, writing/written communication.
 - c) Organization consisted of: time management, finance-related software, information technology, information system, information technology knowledge, Microsoft Office, MS Access, Microsoft Excel, Microsoft Word, software technology, asset management, business awareness, corporate reports, business analysis, credit management, professionalism, special project, finance, more accountant job skills, accountant reconciliation, ADP, aging report, audits, audit schedules, balance sheet, banking, bank deposits, bank reconciliations, bill payment, bookkeeping, budgets, cash receipts, certified public account (CPA), chart of accounts, corporate tax, credits, crystal reports, corporate accounting, debt management, depreciation, financial statement analysis fixed costs, financial audits, forecasts, forecasting, full charge bookkeeping, full cycle month-end close, GAAP, general ledger,

great plains accounting, great plains dynamics, income tax, interest calculations, invoices, job cost reports, journal entry preparation/posting, monthly closes, oracle, paychex, payroll, payroll liabilities, payroll tax, petty cash, platinum, prepaid income/expenses, reconciliation, regulatory, regulatory compliance, filings reporting, revenue projections, sales receipts, SAP, tax analysis, tax compliance, tax filing, tax liabilities, tax returns, tax software, trial balances, variance analysis, vouchers, year-end reporting.

5. Future ready - From a human resource management perspective for Industry 4.0 - Post pandemic and after Covid-19 outbreak - Five career zones of accountancy careers and opportunity of accountancy in advocates for explains that it:

Co-creation SHRM for HRM is success in industry 4.0 dependent on the STEP skills as HRM as originally conceived was SHRM concerned with turning accounting knowledge into action. This concept is suitable for accountancy job skills related to the previous studies and fundament or expression concept of industry 4.0 include (Johnson et al., 2005; Hessman, 2013; Neirotti et al., 2014; Vaidyanathan & Aggarwal, 2015; Whitmore et al., 2015; Ivanov et al., 2016; Roblek et al., 2016; Shamim et al., 2016; Armstrong & Brown, 2019).

Self-ability; explanation to along with individual experience will be closely connected to the ability and skills to understand accountancy job skills, as individuals continue to learn new skills and reimagine their working life for future trends and new business model.

Smart professionals; (Lengnick-Hall et al., 2009) observed that the workforce shift signalled that HRM change in the role and influence of HR professionals applied to accountants careers. SHRM adjusted the lens used to capture HR activities referred accountants abilities within businesses (In this research referred creative tourism business as AFTB) (Lengnick-Hall et al., 2009; Roblek et al., 2016; Amstrong & Brown, 2019; U.S. Bureau and Labor, 2020).

Digital sustainability; sustainability and accounting job skills are increasingly in co-creation of the design smart professionals and outcome of STEP skills applied to innovation technology, and the rise new emerging communication tools and data accuracy. The benefits of digital process automation application of relatively intelligence technologies to routine in finance and the accountancy profession for reap profit for successful of smart city and smart small and medium enterprises concept based on a complex view of industry 4.0 (Weber, 2015; Whitmore et al., 2015; Roblek et al., 2016; ACCA, 2020).

Smart city; it is defined as a city that comprises desired factors of creative innovation in its development policy: such as smart enterprise include small and medium enterprises in this research referred to creative tourism business as AFTB, smart professionals, smart digital, sustainability, smart SHRM smart HR skills (Hungerland et al., 2015; Nanry et al., 2015; Sommer, 2015; Zoroja, 2015; Roblek et al., 2016).

Co-creation accountant ability meet desired outcome and create value of the 5 zone of future career opportunity in accountancy skills and ethics-post pandemic and after covid-19 outbreak. Consist of professional intelligence or quotient zone 1) the assurance advocate 2) the business transformer 3) the data navigator 4) the digital 5) the sustainability trailblazer.

The assurance advocate referred the technical and ethical skills intelligence (TEQ).

The cognitive of STEP skills explains the ability to perform creative tourism as AFTB activities constantly to well-defined standard of trust integrity and allegiance, enterprise risk, and auditing algorithms in the future, including important factors as desired factors to the strong financial profit deeds dollars or bath entrepreneur (Vega & Kidwell, 2007; ACCA, 2020).

The data navigator referred Vision Intelligence (VQ).

The cognitive of STEP skills explains the ability of forecast future trends and facts, including fulfill thinking innovatively.

The experience value referred Experience Intelligence (XQ); The ability of skills transformation of STEP skills to understand customer expectation for the customer retention, meet desired outcomes in terms of return on investment and create value of attractive means the authenticity of professional accountants abilities.

The business transformer referred Creative Intelligence (CQ); The cognitive of STEP skills is defined the ability to adapt effectively to use existing knowledge in a new situation, a new change, and a new normal, to make network connections examine potential outcomes both accountants abilities and to succeed in creative tourism as AFTB, and generate new ideas of accountancy skills deed dollars or bath entrepreneur (Vega & Kidwell, 2007; Armstrong & Brown, 2019; ACCA, 2020).

The digital sustainability referred Digital Intelligence (DQ).

The socio; emotional skills as non-cognitive skills or soft skills applied to innovation to trails covering creative tourism concept as AFTB. An important aspect of the digital sustainability is a technology evangelist (Taylor & Ronte, 2017; Astuty et al., 2018; ACCA, 2020). They see forthcoming possibilities for leading digital tools in transforming organizations, leading innovative specialized expertise in particular finance and business technologies. They are critical to creating change driving the strategies of digital transformation in today's global creative economy. It is the life blood of future sustainable organizations. Relatively, innovation as soft skill or soft innovation is interpret the socio-emotional skills as a successful exploit of new ideas related to Emotional Intelligence (EQ) is the ability to identify accountants abilities emphasize the emotional aspects, there is no limit to exploiting and create new ideas (or significantly increased soft innovation) for the organization (Cui & Webb, 2019; ACCA, 2020; Tsou & Chen, 2020).

The sustainability trailblazer as Intelligence Quotient (IQ); the ability to acquire and use knowledge: thinking, reasoning and solving problems. This zone play a key role of accountant's abilities in establishing of aligning the pursuit of profit with the pursuit is integral to building sustainable future businesses (Rezzadeh & Carvalho, 2018; ACCA, 2020).

CONCLUSION

The researchers use the following logic of sustainability beyond growth creative tourism business, the value skills related agro-food entrepreneur to succeed in AFTB, and the previous visionary model in results and discussion. It should be designed 5 smarts to follow prediction 2030 model of HR model for developing accountant's skills. Henceforth, referred to as STEP skills are defined as the ability to understand creativity and innovation concept of small and medium enterprises, to adapt effectively to AFTB as shown in Figure 3 consisted of Figure 3.1 that combined with Figure 3.2.

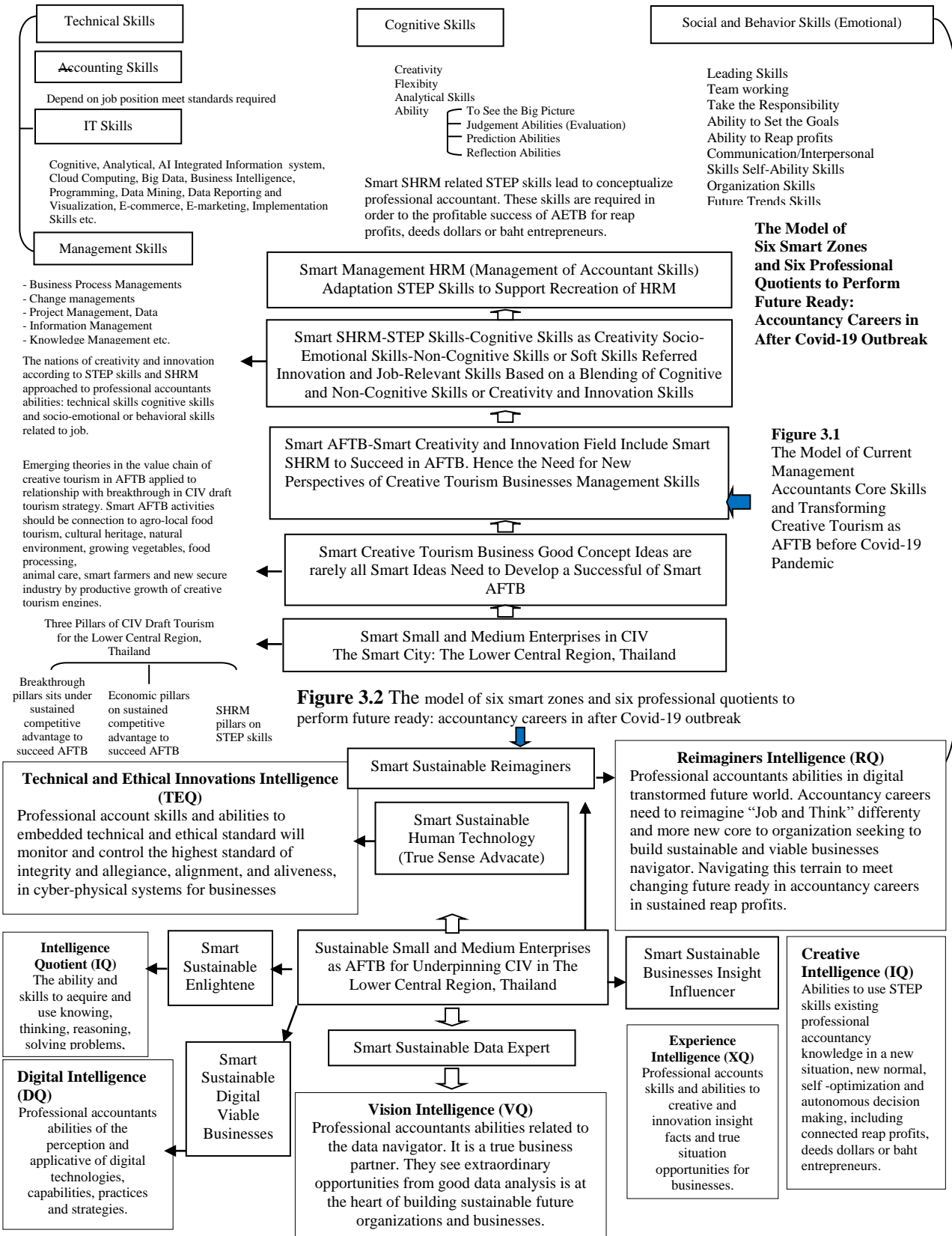


FIGURE 3

PREDICTION 2030 MODEL OF HR MODEL FOR DEVELOPING ACCOUNTANTS SKILLS OF SMALL AND MEDIUM ENTERPRISES AS REFERRED TO AFTB

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