Training in International Financial Reporting Standards for SMEs

METHODOLOGY FOR THE DEVELOPMENT OF THE PROFESSIONAL PROFILE OF TRAINERS OF IFRS FOR SMES

Institute of Entrepreneurship Development





CONTENTS

- 1. PROFESSIONAL PROFILE GENERAL APPROACH
- 2. STRUCTURE AND CONTENTS OF THE PROFESSIONAL PROFILE
 - 2.1 Main Professional Functions
 - 2.2 Professional Activities
 - 2.3 Professional Tasks
 - 2.4 Knowledge
- 3. METHODS OF COLLECTING INFORMATION FOR THE PROFESSIONAL PROFILE
 - 3.1 Bibliographical desk research
 - 3.2 Focus groups
 - 3.2.1 Design of Focus Group
- 4. REVIEW OF PROCEDURES FOR THE DEVELOPMENT OF THE PROFESSIONAL PROFILE

PROFESSIONAL PROFILE - GENERAL APPROACH

- The basic and individual professional functions that make up the job description of a profession as well as the relevant knowledge, skills and competences that are required for the exercise of the profession define the *Professional Profile*.
- The main objectives of the professional profile are the "systematic analysis and recording of the contents of professions as well as the recording of the ways of acquiring the required qualifications for the exercise of the profession".
- According to this definition there are three basic constitutive elements of the professional profile, to which great emphasis will be placed throughout its development:
 - The content of the profession,
 - The qualifications that are required for the exercise of the profession, and
 - The ways of acquiring these qualifications.

STRUCTURE AND CONTENTS OF THE PROFESSIONAL PROFILE

 The composition of the professional profile consists of the development of a specialized study which aims towards the definition, analytical recording and substantiation of basic characteristics of the profession of the training of IFRS of SMEs.

• The analysis of the profession will take place in 4 levels:

- 1. Main Professional Functions (Basic and Secondary)
- 2. Professional Functions (Professional Activities)
- 3. Professional Tasks
- 4. Knowledge

1. MAIN PROFESSIONAL FUNCTIONS

- The main professional functions relate to the wider units of activities for which their exercise achieves the general objective of the profession. The main professional functions represent the general areas of responsibility for the profession. They present with what must take place so as to achieve the main objective of the profession of the training of IFPS of SMEs.
- The profession of the trainer of IFRS of SMEs consists of at least three (3) main professional functions.

2. PROFESSIONAL ACTIVITIES

- Each main professional function consists of self-contained totals of professional Activities, of at least 3 (three) per each professional function.
- The professional activity is a clear activity that is correlated to others, configures the logical and necessary steps that are required so that the trainer of IFRS of SMEs can successfully complete a specific main professional function.
- The activities describe the large and distinguishable areas of the professional role in terms of labor output. They are general and specific descriptions of the characteristics of a profession and they must describe a specific, self-contained and complete area of the professional role.
- As for the analysis of the professional functions/activities, each one is analyzed in at least three (3) different professional tasks.

3. PROFESSIONAL TASKS

- The professional task is a smaller dimension in which each professional activity is subdivided and, in combination with others, describes all tasks and responsibilities that are required for a professional function/activity. Each task is constituted from at least one self-contained total of knowledge, skills and competences.
- The Task is a distinguishable and visible individual action that constitutes a part of the activity (individual professional function). This action stands on its own and is independent of the others. The work/task arises or is caused by the work environment and as a result represents a mixture of procedures, methods, techniques, materials, persons and information.



 With the term "Knowledge" the result of the mental activity and internal representation of meanings, events and actions that can be emanated from professional or practical experience as well as from the system of formal education or training, is defined.

The knowledge includes the existing theory and meaning, as well as the tacit knowledge that has been acquired as a result of experience from the exercising of specific tasks (Winterton, J., Delamare Le Deist, F., Stringfellow, M., 2005).

METHODS OF COLLECTING INFORMATION FOR THE PROFESSIONAL PROFILE

Bibliographical desk research

...collection of the necessary information for the profession, the method of desk research includes research and the examination of relevant bibliography at a national and international level and the collection and analysis of statistical data

• Focus groups

.. is a form of qualitative research in which a group of people are questioned on their perceptions, views, convictions and attitudes towards a specific subject.

The objective of the application of the focus groups is the collection of useful information that will lead to the determination of the tasks that a trainer of IFRS of SMEs completes, as well as the necessary knowledge that he/she must have in order to correspond to the requirements of the profession.

For the needs of the development of the professional profile of the trainer of IFRS of SMEs, six focus groups will be materialised. The duration of each focus group is estimated to approximately 1.5 hours.

DESIGN OF FOCUS GROUP

• Collection of Information

The necessary tool will initially be created, on which the structure of the discussions will be based, and which will ensure for the best possible accumulation and collection of information. It pertains to the general profile of subjects that must be covered but it also includes specifically aimed questions relating to the issues and subjects of interest.

• Participants

Eight to ten people will participate in each focus group. These groups will be composed of accountants, entrepreneurs/businessmen (SMEs) and academics. Each group will also have one moderator, who will, through the use of the tools for the collection of information, ensure that the group is coordinated and moves towards the fulfillment of its objectives, while he/she will also ensure for the participation of all members of the focus group.

• Recording of Information

A model, which will be used by the organizers-partners, will be created for the needs of recording of information. The utilization of the model will ensure for the recording of all significant information and will provide with the possibility of homogeneousness and editing of the results of all focus groups.

REVIEW OF PROCEDURES FOR THE DEVELOPMENT OF THE PROFESSIONAL PROFILE

Ac	ctivities	Individual Tasks	Partners
Bibliographical research <i>(phase a)</i>		_	University of Ioannina Kingston University
Focus Groups (phase b)	Tools for collecting information	Creation of the tools for the collection of information	University of Ioannina Kingston University
		Evaluation of tools for the collection of information	Economic Commerce of Epirus Gazi University Faculty of Commerce and Tourism Education Kaunas Regional Innovation Centre Institute of Entrepreneurship Development Economic Chamber of Thessaly
		Finalization of tools for the collection of information	University of Ioannina Kingston University
		Creation of tools for the recording of information	Institute of Entrepreneurship Development
	Participants	Attraction and choice of members of the group	ALL
		Attraction and choice of moderator	ALL
		Briefing of participants with regards to the process	ALL
	Conduct	Preparatory actions (rooms, equipmentetc.)	ALL
		Materialization of focus groups	ALL
		Recording of information	ALL
Final stage		Composition of elements (phases a and b)	University of Ioannina Kingston University Gazi University
		Composition and development of Professional Profile	University of Ioannina, Kingston University Gazi University
		Evaluation of final materials	Economic Chamber of Epirus Kaunas Regional Innovation Centre Economic Chamber o Thessaly Institute of Entrepreneurship Development
		Feedback and finalization	University of Ioannina, Kingston University Gazi University
	FI	NALIZATION OF PROFILE OF TRAINERS O	F IFRS FOR SMEs

THANK YOU!

Institute Entrepreneurship Development

loustinianou 3, Larissa, Tel./Fax: +30 2410 62 69 43 www.entre.gr info@entre.gr