

Model of Core Competence Ranking in Audit Business

Edita Gimzauskiene, Jolanta Dalia Staliuniene

Kaunas University of Technology

K. Donelaicio str. 73, LT-44029, Kaunas, Lithuania

e-mail: edita.gimzauskiene@ktu.lt, jolanta.staliuniene@ktu.lt

Research of core competences as a theoretical construct has picked up steam just in approximately 2002. Problems in defining the competence of a company are predetermined by the fragmentary pattern of research and the lack of interdisciplinary approach: competence as “the universal topic is studied in many academic fields” (Gao, Li, & Clarke, 2008). Besides, competence is independently studied by representatives of different disciplines as well as different science trends, each of them putting accents according to their scientific interests. Thus, the answer to the question “What is competence and what it is not?” is not as simple and clear as it may seem at first sight. The lack of clear and standardized terms stops further research in this field of competence measurement, management, etc.

The paper analyses the term of a core competence and its interpretations in an audit discipline. The content of competence needs top-level executives, profiles of their strategic consultation, organisational training faces with respective corrections. In other words, classic strategic management is certainly not disproved; just all of its fields should be verified and modelled through the prism of risk and crisis management (Banyte, 2008). Framework for International Education Statements (FIES) allows looking at the audit risk in terms of competence assessment, that is, creates preconditions for competence assessment and improvement of theoretical fundamentals of the audit risk management algorithm (Staliuniene, 2009). On the basis of such fundamentals, the concept of competence is defined, standards of universally accepted “good practice” are determined in the fields of training and refresher courses of professional accountants and auditors as well as the requirements for the competence of audit professionals.

The standard mentioned explains the concept of competence as the demonstrated ability to perform relevant roles or tasks to the required standard. Competence may be assessed by a variety of means, including workplace performance, workplace simulations, written and oral tests of various types, and self-assessment. Such assessment will give just an episodic conclusion but will not ensure competitive advantage, which only proves the status of audit as a knowledge-intensive organisation (Rajala & Westerlund, 2005, Muller & Doloreux, 2007, Staliuniene, 2009). The question is how to determine what competences are in order in particular situation in audit business while trying to match expatiations of customers, effectively using available resources and gaining the benefits of external opportunities.

This study aims to conceptualize the core competencies ranking model. The model presented and verified in this

paper is based on integration of BSC to ERM (COSO) models.

Results of the research let us maintain that the audit organisations should pay more attention to the immediate pursuit of the core competences. Acceptance and continuance of the relationship with the customer remain the core competence.

Keywords: audit, resource based management, competence bases management, core competences, features (value prepositions of audit services, knowledge-intensive business services (KIBS)

Introduction

In the nineties of the last century, a resource-based view was introduced in the strategic management literature. The supporters of this view assert that the resources and capabilities of the organisation but not the competitive position in the market play a key role in the development of competitive advantage (Grant, 1998). Based on typology introduced by Grant (1998), the resources and capabilities can be tangible, intangible and human. Though all these groups of resources are important for ensuring the success of the organisation activity, presently the largest attention, both in practice and theory, is given to human resources (Ulrich & Lake, 1991, Pfeffer, 1994; Wright & Dunford & Snell, (2001), etc.).

Jefremov & Chanykov (2002) having analysed changing business conditions concluded that organisations start paying more and more attention to internal resources, which could be of value for the development of business space, and that the origins of such an organisational model were first seen 10 years ago known as a school of resources, opportunities and competences.

On the other hand, the old classical schools of strategic management in most cases are paying attention to competitive position of organization in external environment and are unable to explain the phenomena and the role of internal factors such as resources, processes and competencies (Zakarevicius & Zuperkiene, 2008). In future the role of resources and competencies will become more significant in the context of business-to-business and services business market. However, such an approach is exclusively internal and does not involve external factors. Therefore the cornerstones of the business-to-business school scientists widely applied in the service management are cooperation, exchange, addition of core competences, including the value to the customer (Walsh & Beatty, (2007), Peppers & Rogers, 2007).

As a result, a natural scientific discussion arises both in respect of identification of the research object and objective assessment thereof (Prahalad & Hamel, 1990). Here we can finely use such terms as “significance”, ranking, however, since 2000, scientific discussions about “core” processes, “core” competences have also begun in Lithuania: Kersiene & Savaneviciene (2005), Vasiliauskiene & Snieska (2008), and Boguslauskas & Kvedariene (2009). According to them, “core competence” can be defined as communication, involvement and a deep commitment to working across organisational boundaries” to be assessed on the basis of three criteria: value to customer’s benefit, limited resources and competition opportunities. If the company has made an outsourcing decision and transferred a part of the services, the executives and the staff can accumulate more resources and pay more attention to the core competence.

So why does the organisation need to be aware of core processes, core risks and core competences? The paper presents a scientific discussion about the integration of core competences in the context of the theory of resources of the mentioned organisational constituents.

The research questions of this paper could be formulated as follows: *Does a set of core competencies depend on the features of audit services (value components), available resources and potential opportunities in the market in an audit business organization? In what way core competencies should be ranked in order to meet specific need of customers while effectively using available resources and gaining the benefits of market opportunities?*

The aim of this paper is to conceptualize and to verify the model of core competencies ranking based on features (values prepositions) of audit services, available resources and potential opportunities in the market in an audit business organization. **The object** of this research is core competences of audit organization. **Research methods** are the analysis and synthesis of scientific literature, research, modelling, processing of matrix results, and ranking.

Theoretical background and development hypothesis are presented in the first part of the paper. Research method and measures used are grounded in the second one. The third part is for comprehensive analysis and interpretations of the results.

Theoretical background and model development

This study is based on two management theories namely resources based and competence based strategic management. The main theoretical assumptions would be discussed in the context of audit services business. Those theories have similar point of view that resources and capabilities of the organisation but not the competitive position in the market play a key role in the development of competitive advantage. This paper is based on the assumption that each organisation is a developer of its external environment and therefore renewal of the “core” competences” will always have an impact on internal processes, enable correction of the strategy, resources and, finally, will form self-awareness of the customer.

The context of audit services business means that features of audit services, available resources of audit organization and external opportunities are the drivers of core competencies intended to help in reaching organizations goals. This means that in order to gain benefits of external market opportunities core competences could be predicted and developed.

Conceptualization of competencies and resources in audit business Manifestations of competence-based strategic management (Vernhout, 2004) are perfectly recognised in the context of audit organisation learning. The author identifies 8 phases, upon consecutive fulfilment whereof the extent of achievement of the goals of organisation can be determined, and describes appropriate instruments and the place of core competences in the hierarchy of resources (Figure 1):

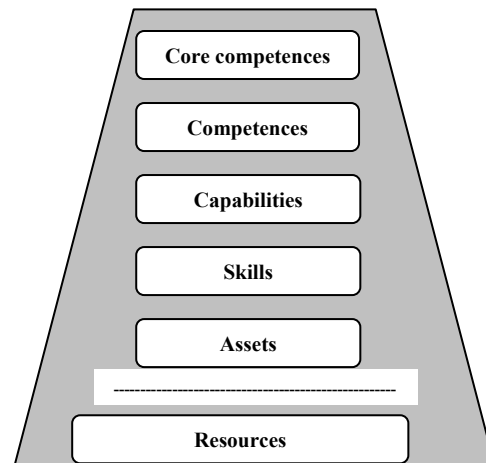


Figure 1. Place of core competences in the hierarchy of resources (Arjan Vernhout, 2004)

Skills are special forms of (professional) capabilities, usually embedded in individual persons/s or groups/teams, which are useful in specialized situations or related to the use of specialized resources.

Capabilities are repeatable patterns of action in the use of assets to create, produce and/or offer products to a market. Because capabilities are intangible assets, the uses of tangible assets and other kinds of intangible assets, are determined by that capabilities being considered to be an important special category of assets. Capabilities arise from the coordinated activities of groups of people who pool their individual skills in using assets to generate an organisational action.

Competence is the ability to apply assets in a coordinated way (interaction and integration of capabilities) in order to achieve the key goal (*Framework for International Education Statements (FIES)*).

Jefremov & Chanykov (2002) add to this that skills and capabilities are the basis of competence, but capabilities and skills do not always lead to a competence by definition. For this research, marketing, management information and production are necessary. And the capabilities themselves are not enough to bring new and successful products to the market. This is only possible by interaction and integration between them. If this coordinated interaction and integration of capabilities leads to the achievement of a key goal (e.g., successful introduction of new products into the market) then these

capabilities lead to competence. Thus, competence is related to processes and interaction between the assets in an organization and lies generally embedded in cornerstone organisational units, such as sales, marketing, logistics or production (Lakis, 2008).

Competences may be derived from different kinds of knowledge within an organization. Some competences appear to depend on “know-how” – practical, hands-on forms of knowledge gained through incremental improvements to products and processes (Kaziliunas, 2008). Other competences depend on “know-why” – theoretical forms of understanding that enable the creation of new kinds of products and processes. Other forms of competence seem to come from an organisation’s “know-what” – a strategic form of understanding about the value creating purposes to which available “know-how” and “know-why” forms of knowledge may be applied (Edvardsson, Holmlund & Strandvik, 2008).

In order to complete the understanding of the concept of competences, several descriptions are combined. Different forms of competence arise from different levels of activity within an organisation. Some organisational competences seem to arise largely from the capabilities of an organisation to create and produce specific kinds of products. Other competences seem to derive primarily from the abilities to organize and coordinate assets in innovative and effective ways. Yet other competences seem to depend mostly on top management’s ability to create/imagine new strategies for creating value in markets.

(Urbanskiene, Zostautiene & Chreptaviciene, 2008). Therefore, the primary goal is to use the business process modelling framework developed by American Society for Quality for the classification of audit business processes. According to this classification, business processes can be either functional or structural, or auxiliary. Of course it should be noted, that they do not reflect the consistence of the audit business.

Table 1

Value prepositions (services features) in audit services

X_Audit service characteristics* (Customer value (benefit) prospects)	
x1	Independence
x2	Confidentiality
x3	Professional competence (skills required for work with audit software, professional competence of employees)
x4	Strength of the user and provider interaction (contacts)
x5	High work intensity (communication, behaviour, speech, actions)
x6	Reliability
x7	Extent of tailoring of the service for individual needs of the user (wording of wishes, mood for involvement, knowledge about the duration of the process)
x8	Service accessibility (location, sufficient number of employees, attention to the customer’s businesses)
x9	Customer’s involvement
x10	Recommendations do not get obsolete (are given directly to the managing personnel)
x11	Innovative knowledge is shared together with the methods of adaptation, therefore they are faster put into practice
x12	The feedback enables correction of knowledge, putting thereof into practice (experience).

As discussed by Boguslauskas & Kvedariene (2009), the core competences can be defined as certain knowledge, which cannot be equated to processes (activities), since core competences being a set of knowledge, skills, collective learning and other attributes just help to form and maintain the core processes. Therefore it is very important to distinguish between the business strategy and core competences. Thus, in order to rank the process as the core one it must necessarily be based on core competences.

Based on service management theory and features value prepositions of audit business characteristics of audit services were determined and varieties of strategic opportunities in audit business were listed (see tables 1 and 2).

Table 2

Variety of strategic opportunities in audit business

Y_Resources (Internal prospects)	
y1	Time
y2	Experienced employees
y3	Audit technology (know-how)
y4	Communication
y5	Material facilities
C_Competences (Learning prospects)	
c1	Performance of special (complex) audit engagements
c2	Proper monitoring of audit quality
c3	Development of the audit report that is supported by sufficient and appropriate audit evidence in compliance with the applicable independence requirements
c4	Acceptance and continuance of relationship with the customer
c5	Assignment of engagement teams, ensuring the collective capabilities and competence to perform the engagement and issue an audit report
c6	Direction, supervision and performance of the audit engagement in accordance with professional standards and regulatory and legal requirements
c7	Consultation, review and discussions about work performed
Z_Opportunities (Financial prospects)	
z1	Competitive advantage due to more effective work methods employed
z2	Application of customer loyalty instruments
z3	Personnel management
z4	Pricing solutions
z5	Application of strategy for non-acceptance of risky customers
z6	Application of reputation/brand management instruments

Based on theoretical prepositions listed above it could be maintained that in order to gain strategic opportunities organization should measure characteristics of audit services and link them with value creation. From the points of view of recourse-based and competence-based strategic management theory it could be maintained that tangible and intangible resources should be ranked on strategic opportunities basis as far as organization is balanced when it succeeds to link its recourses for value creation. To that end, a model is formed functioning on the basis of the complex approach.

Stages of competence based management in audit business based on the concepts mentioned, the model of audit organisation functioning is developed based on distinguishing between the core competences. To that end,

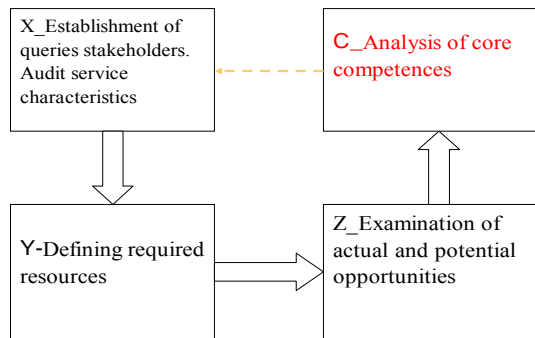


Figure 2. Theoretical model of core competence ranking

a coded list of activities (processes) and resources is worked out. This model is worked out on the basis of the theoretical analysis, constituent x – on service management theory, constituent y – on the resource-based view, and constituent c – on the international audit education standard, constituent z – on the SWOT opportunities. Those constituent are based on the integration of BSC to ERM (COSO, 2004) models. In this case customer perspective of BSC model (Caplan & Norton, 2000; Nagumo & Barnby, 2006; Beasley, Chen & Nunez & Wright, 2006) matches audit services characteristics (x); internal process perspective accordingly matches – resources characteristics (y), financial – potential opportunities characteristics (z) and learning & growth – competences characteristics (c).

However, such a list does not ensure by itself the competitive advantage. Therefore, it is very important to find as objective as possible assessment system and try to verify an assumption on the possibility to identify the core competences, which form the basis for the core processes of the audit business.

In order to develop further methodology, this paper will be limited to the assumption that each organisation is a developer of its external environment and therefore renewal of the “core” competences” will always have an impact on internal processes, enable correction of the strategy, resources and, finally, will form self-awareness of the customer. Basic framework enabling analysis of the audit business system allowed the formation of new projections, development of a new model for the assessment of the audit business system based on both the mentioned system of “the prism of activity” and the core competence. An empirical study performed in the environment of an IT organisation proves that matrices have a consistent impact on each other – service characteristics – resources – strategy – competence.

Research method

Logic of theoretical model is as follows:

- (1) the starting point is evaluation of features of audit service from customer point of view;
- (2) based on features of audit services for particular customer audit business organization is able to form a set recourses which are for the fulfillment of customers expectations;

- (3) on the other hand, resources should be evaluated in the context of long term strategy of the audit organization and opportunities;
- (4) further features of audit services and external opportunities are harmonized;
- (5) based on the results core competencies are ranked.

The above presented theoretical assumptions were checked by auditors (experts) by assigning to each of them the impact weight in a five-point scale, where 5 is very strong, 4 is strong, 3 is moderate, 2 is weak and 1 is possible. When preparing the initial data, the means values of the assessments were derived. However such an expert assessment does not present ranked core competences, so the method of matrix transposition and multiplication will be used to summarise the results obtained in the matrices:

Initial data (already existing) – matrices **YX**, **YZ**, **CZ**

Step 1. Matrix **XZ** must be obtained. Matrix **YX** is transposed (by changing the columns into rows and vice versa) and matrix **XY** is obtained

$$XY := YX^T$$

Matrices **XY** and **YX** are multiplied by the counter of the given formula. Then the obtained matrix **XZ1** is divided by the denominator of the formula, which is the sum of the columns of matrix **YX**. The following matrix is obtained.

Step 2. Matrix **XC** must be obtained. Matrix **CZ** is transposed and matrix **ZC** is obtained. The values in the counter of the formula are multiplied and the following matrix is obtained. Then the obtained result is divided by the denominator, which is the sum of the rows of matrix **XZ** and matrix **XC** is obtained. As we can see from the presented matrix **XC**, the competences have a strong (4) or moderate (3) impact on the service characteristics. Thus, in summary, we can state that the service characteristics can be resampled, however they will call for all competences, since it is difficult to identify the predominant ones. To that end, the assessment is continued in this paper without deriving the means of the responses received from the respondents. After performing the above described actions, the following **XC** matrix is obtained.

However, in order to assess the core competences of audit business, a sample study must be performed in the society of auditors. Again, from the theoretical point of view, there are discussions in the context of audit management about the existence of relationship between x, y, c, z elements as such. Thus, is there any relationship between the elements mentioned? What is the extent of the impact on the factors; is it possible to identify the core competences and to relate them to the processes? How will the system renew and will it really ensure the competitive advantage. Such assumptions are positively confirmed by scientific research and the results of research are presented in this paper.

This article does not aim to rank the competencies of Lithuanian audit business market. In order to illustrate the model reliability while ranking audit business competencies, 21 surveys were used. Respondents were auditors from different audit companies who were indoctrinated with the theoretical principles of the model and the rules while filling the questionnaire. Respondents filled three matrices **YX**, **YZ**, **CZ** which measured features of audit services, recourses and strategic opportunities.

2183	395	346	380	351	341	370	Y Resources (Internal prospects)										273	293	374	316	410	366	345	342	320	380	401	370	4190
395	72	66	66	69	57	65	y1	Time	y1	44	34	77	70	89	69	62	61	61	77	78	72	794							
504	91	77	89	72	85	90	y2	Experienced employees	y2	71	85	96	75	95	100	76	68	66	91	90	81	994							
444	92	67	71	74	67	73	y3	Audit technology (know-how)	y3	62	67	84	56	93	80	73	73	67	82	92	74	903							
441	66	85	82	61	73	74	y4	Communication	y4	60	70	63	78	65	63	78	72	87	56	64	86	842							
399	74	51	72	75	59	68	y5	Material facilities	y5	36	37	54	37	68	54	56	68	39	74	77	57	657							
	z1	z2	z3	z4	z5	z6				x1	x2	x3	x4	x5	x6	x7	x8	x9	x10	x11	x12								
	Z_ Opportunities (Financial prospects)										Independence	Confidentiality	Professional competence	Strength of the user and provider interaction (contacts)	High work intensity (communication, reliability)	Extent of tailoring of the service for individual needs of the user	Service accessibility	Customer's involvement	Recommendations do not get obsolete	Innovative knowledge is shared together with the methods of adaptation	The feedback enables correction of knowledge	X_ Audit service characteristics* (Customer value (benefit) prospects)							
	Z_ Competitive advantage due to more effective work methods employed																												
	Z_ Application of customer loyalty instruments																												
	Z_ Personnel management																												
	Z_ Pricing solutions																												
	Z_ Application of strategy for non-acceptance of risky customers																												
	Z_ Application of reputation/brand management instruments																												
ENG	90	48	89	68	67	69	c1	Performance of special (complex) audit engagements	c1	72	72	72	72	73	73	72	72	72	73	72,54	72	870							
429	80	56	78	65	78	72	c2	Proper monitoring of audit quality	c2	72	72	72	72	72	72	72	72	72	72	71,82	72	861							
353	61	48	69	49	58	68	c3	Development of the audit report	c3	59	59	59	59	59	59	59	59	59	59,15	59	710								
461	69	91	64	81	77	79	c4	Acceptance and continuance of relationship with the customer	c4	77	77	76	77	76	76	77	76	77	76	76,46	77	918							
376	67	50	86	57	54	62	c5	Assignment of engagement teams, ensuring the collective capabilities	c5	63	63	63	63	63	63	63	63	63	63,13	63	757								
417	76	54	91	55	62	79	c6	Direction, supervision and performance of the audit engagement	c6	70	70	70	70	70	70	70	70	70	70,08	70	841								
454	84	71	85	76	50	88	c7	Consultation, review and discussions about work performed	c7	76	76	76	76	76	76	76	76	76	76,21	76	914								
2490	527	418	562	451	446	517	C. Competences (Learning prospects)			489	489	489	489	489	489	489	489	489	489	489,4	489	5870							

Figure 3. Results of competence ranking in Audit business

The fourth matrix was calculated using mathematical instruments. This matrix evaluated ranks core competences which are driven based on features of audit services, recourses and strategic opportunities.

Transposition of the matrix using methodology of model's Step 1 and Step 2 can be entered into the initial diagram (Figure 4):

$$CX = XC^T$$

	0	1	2	3	4	5	6	7	8	9	10	11
0	3	3	3	3	3	3	3	3	3	3	3	3
1	4	4	4	4	4	4	4	4	4	4	4	4
2	3	3	3	3	3	3	3	3	3	3	3	3
3	4	4	4	4	4	4	4	4	4	4	4	4
4	3	3	3	3	3	3	3	3	3	3	3	3
5	4	4	4	4	4	4	4	4	4	4	4	4
6	4	4	4	4	4	4	4	4	4	4	4	4

Figure 4. Matrix XC

As we can see from the presented matrix CX, the competences have a strong (4) or moderate (3) impact on the service characteristics. Thus, in summary, we can state that the service characteristics can be resampled, however they will call for all competences, since it is difficult to identify the predominant ones. To that end, the assessment is continued in this paper without deriving the means of the responses received from the respondents. After performing the above described actions, the following CX matrix is obtained (Table 3):

Table 3

The rank of core competencies

Competences		Score
Acceptance and continuance of relationship with the customer	c4	918
Consultation, review and discussions about work performed	c7	914
Performance of special (complex) audit engagements	c1	870
Proper monitoring of audit quality	c2	861
Direction, supervision and performance of the audit engagement	c6	841
Assignment of engagement teams	c5	757
Development of the audit report	c3	710

As it is seen from the recalculated matrix CX, it is possible to identify the core competences by comparing them between each other according to the scores gained.

The core competencies are those which get the biggest score. This means that those competences should get more attention than others. Besides this prime function of core competency ranking this model lets make intermediate decisions. This could be noticed in matrix scores. For example, x6 impact y2 in 100 score. This means that important audit service feature reliability could be attained developing experienced workers recourses. At the same time in matrix yz – y3 “audit technology (know-how)” recourses strongly impact z1 – “competitive advantage due to more effective work methods employed”.

Conclusions

Based on the analysis of resource and competence-based strategic management theories, four groups of factors that take part in audit business organization's value creation could be determined, namely characteristics of audit business services, internal resources, strategic opportunities and competencies. Those groups of factors interacting with each other are able to ensure value creation in audit business organization and achievement of strategic goals. Competencies in a particular audit business organization is shaped based on characteristics of services, strategic opportunities and internal resources. Based on this assumption, it could be maintained that different services characteristics demand different set of competencies

and being different they are critical in a particular situation.

Based on empirical results, it could be maintained that competencies could be ranked using objective methods independent from subjective respondent view. In future more factors could be ranked in each group in order to link them with core processes of audit business organization from managerial point of view. This is an additional result of model usage.

Uncertainty lies in the question which of the competencies that score the maximum point could be assigned as core and which could be handled as maintaining competencies. This problem could be referred to future researches.

References

- Banyte, J. (2008). Conceptions and methods of marketing within dynamic business environment. *Inzinerine Ekonomika-Engineering Economics*(1), 7-8.
- Boguslauskas, V., & Kvedaraviciene, G. (2008). Strategic outsourcing plan and the structure of outsourcing process. *Inzinerine Ekonomika-Engineering Economics*(3), 60-66.
- Beasley, M., Chen A., Nunez, K., Wright, L. (2006). Working Hand in Hand: Balanced Scorecards (BSC) and Enterprise Risk management (ERM). *Strategic Finance*.
- Caplan, R.S., Norton, D. P. (2000) The strategy-focused organisation: how balanced scorecard (BSC) companies thrive in the new bussiness environment, *Journal of Business strategy*, Novenber-December.
- COSO (2004). Committee of Sponsoring Organizations of the Treadway Commission: Enterprise Risk Management (ERM) – Integrated Framework:Application Techniques, AICPA, New York.
- Edvardsson, B., Holmlundb, M. & Strandvik, T. (2008). Initiation of business relationship in service-dominant settings. *Industrial Marketing Management*, 37 (3), 339-350.
- Framework for International Education Statements. Available from internet: http://www.unctad.org/sections/dite_isar/docs/dite_edb_0017_en.pdf
- Gao, F., Li, M., & Clarke, S. (2008). Knowledge, management, and knowledge management in business operations. *Journal of Knowledge Management*, 2, 3-17.
- Grant, R. M. (1998). The resource-based theory of competitive advantage: implications for strategy formulation. *California Management Review*, Spring, 114-135.
- Jefremov, V. & Chanykov, I. (2002). Ključevaja kompetencija organizaciji kak objekt strategičeskovo analiza. *Menedzment v Rosii i zarubežom*, Nr.2.
- Kaziliunas, A. (2008). Problems of auditing using quality management systems for sustainable development of organizations. *Technological and Economic Development of Economy*, 14(1), 64-75.
- Kersiene, K., & Savaneviciene, A. (2005). Defining and Understanding Organization Multicultural Competence. *Inzinerine Ekonomika-Engineering Economics*(2), 45-33.
- Lakis, V. (2008). Independent auditing development tendencies. *Technological and Economic Development of Economy*, 14(2), 171-183.
- Muller, E., & Doloreux, D. (2007). The key dimensions of knowledge-intensive business services (KIBS) analysis: a decade of evolution. Retrieved September, 2007. Available from internet: http://www.isi.fraunhofer.de/r/arbeitspapiere_ur/ap_u1_2007_internet.pdf
- Nagumo, T. & Barnby S. Donlon (2006). Integrating the Balanced scorecard (BSC) and COSO ERM Framework. *Cost Management*, July-August.
- Peppers, D., & Rogers, M. (2007). B2B and B2C CRM: Anoverview of the differences. Available from internet: http://searchcrm.techtarget.com/expert/KnowledgebaseAnswer/0,289625sid11_gci1269145_tax299791,00.html?buck t=ETA&topic=299791.
- Prahalad, C. K. (1990). The core competence of the corporation. C. K.Prahalad, G. Hamel. *Harvard Business Review*. Nov-Dec., 40-47.
- Pfeffer, J. (1994). Competitive advantage through people. *California Management Review*, 36, 9-28.

- Rajala, R., & Westerlund, M. (2005). Business Models: A New Perspective on Knowledge-Intensive Services in the Software Industry. Paper presented at the meeting of 18th Bled eCommerce Conference eIntegration in Action. Bled, Slovenia.
- Staliuniene, J. D. (2009). Rizikos įžvalgos teorinis tyrimas vidaus ir išorės audito technologijoje *Economics and Management/Kaunas University of Technology*. Kaunas: Technologija. 14, 100-107.
- Ulrich, D., Lake G. (2005). The HR Value Proposition/D. Ulrich, W. Brockbank. Boston, Massachusetts: *Harvard Business School Press*.
- Urbanskiene, R., Zostautiene, D., & Chreptaviciene, V. (2008). The model of creation of customer relationship management (CRM) system. *Inžinerine Ekonomika-Engineering Economics*(3), 51-59.
- Zakarevicius, P., & Zuperkiene, E. (2008). Improving the Development of Managers Personal and Professional Skills. *Inžinerine Ekonomika-Engineering Economics*(5), 104-113.
- Vasiliauskiene, L., & Snieska, V. (2008). The influence of outsourcing income increasing competitiveness in the context of globalization. *Athens Institute for Education and Research*.
- Vernhout, A. (2004). Management challenges in the competence-based-organization. *Industrial Marketing Management*, 37(3), 339-350.
- Walsh, G., & Beatty, S. E. (2007). Customer-based corporate competention of a service firm: scale development and validation. *Journal of the Academy of Marketing Science*, 35(1), 127-143.
- Wright, P. M. (2001). Human resources and the resource-based view of the firm. P. M. Wright, B. B. Dunford, S. A. Snell, S. A. *Journal of Management*, 27(6), 701-721.

Edita Gimžauskienė, Jolanta Dalia Staliūnienė

Kompetencijų rangavimo modelis audito versle

Santrauka

Esminės kompetencijos (*angl. „core competences“*) kaip teorinio konstrukto tyrinėjimai plačiai predėtos tyrinėti apie 2002 m. Organizacijos kompetenciją sunku apibrėžti dėl tyrimų fragmentiškumo ir tarpdisciplininio požiūrio stokos: kompetencija kaip „universalinė tema tyrinėjama daugelyje akademinių sričių“ (Gao, F., Li, M. & Clarke, S., 2008). Be to, kompetenciją savarankiškai tyrinėja ne tik skirtingų disciplinų, bet ir mokslo kryptų atstovai. Kiekvienas sudeda akcentus pagal savo mokslinius interesus. Tad atsakyti į klausimą, kas yra kompetencija ir kas ji nėra, nėra taip paprasta ir aišku, kaip gali atrodyti iš pirmo žvilgsnio. Aiškios ir standartizuotos terminijos trūkumas stabdo tolesnius šios srities – kompetencijos matavimo, valdymo ir pan. – tyrimus.

8-asis tarptautinis mokymosi standartas „Kompetencijos reikalavimai audito profesionalams“ (sutr.- TMS) (*angl. Framework for International Education Statements*) leidžia į audito riziką pažvelgti kompetencijų vertinimo aspektu, tai sukuria prielaidas vertinti kompetencijas ir patobulinti audito rizikos valdymo algoritmo teorinius pagrindus (Staliūnienė, 2009). Remiantis šiuo standartu, apibrėžiama kompetencijos sąvoka, nusatomi bendrai priimtinos „geros praktikos“ standartai buhalterių profesionalų ir auditorių mokymosi ir tobulinimosi srityse bei audito profesionalų kompetencijos reikalavimai. Šiame standarte kompetencijos sąvoka aiškinama kaip galėjimas atlikti atitinkamus vaidmenis ar užduotis pagal reikalaujamą standartą. Pagal šį TMS-ą kompetencija gali būti įvertinta įvairiomis priemonėmis, įskaitant darbo vietoje atliekamą darbą, darbo vietos imitavimą, įvairaus pobūdžio testus raštu ir žodžiu bei savęs vertinimą. Toks vertinimas suteikia tik epizodines išvadas, bet neužtikrina konkurencinio pranašumo, kuris tik įrodo audito, kaip žinioms imlios organizacijos, statusą (Rajala & Westerlund, 2005, Muller & Doloreux, 2007, Staliūnienė, 2009).

Straipsnyje analizuojamas „*esminės kompetencijos*“ terminas ir jo interpretacijos audito disciplinoje. Kompetencijos sąvoka (esmė, turinys) priklauso/reikalauja aukščiausio lygio valdytojų, jų strateginių konsultacijų pobūdžio, organizacijos mokymosi išraiškų bei jų tinkamų korekcijų. Kitais žodžiais tariant, klasikinis strateginis valdymas iš pagrindų tam neprieštarauja; tik visos šios sritys turi būti verifikuojamos ir modeliuojamos remiantis rizikos ir krizių valdymu.

Šiame straipsnyje keliami šie tyrimo klausimai: kaip nustatyti, kurios kompetencijos yra svarbesnės tam tikrose audito verslo situacijose, siekiant klientų pasitenkinimo, efektyvaus išteklių valdymo ir naudos iš išorinių galimybių panaudojimo? Ar esminių kompetencijų rinkinys audito versle priklauso nuo audito paslaugos savybių (vertės komponentų), turimų vidinių išteklių ir potencialių rinkos siūlomų galimybių? Kaip šios kompetencijos turėtų būti reitinguojamos išskiriant esmines vienokios ar kitokios audito paslaugos atžvilgiu, efektyviausiu būdu panaudojant turimus vidinius išteklius ir prisitaikant prie rinkos galimybių?

Šio straipsnio tikslas yra sudaryti pagrindinių kompetencijų rangavimo modelį, naudojant subalansuotą rodiklį (*angl. „the Balanced scorecard“*, sutr. – BSC, Caplan & Norton, 2000) bei remiančių organizacijų Vystymo komisijos komiteto (*angl. „the Committee of Sponsoring Organizations of the Treadway Commission“*, sutr. – COSO, 2004) organizacijos rizikų valdymo (*angl. „Enterprise risk management“*, sutr. – ERM) teorines nuostatas (Nagumo & Barnby, 2006; Beasley & Chen & Nunez & Wright, 2006).

Mokslinė diskusija iškyla tiek dėl tiriamojo objekto išskyrimo, tiek dėl jo vertinimo objektyvumo. Vertinant galima vartoti terminą „svarba“, rangavimas, tačiau nuo 2000 m. mokslinėse diskusijose ir Lietuvoje imama diskutuoti apie „esminius“ procesus, „esmines“ kompetencijas (C.K. Prahalad ir G. Hamel, 1990). Jų nuomone „esminė kompetencija“ yra ryšiai, dalyvavimas, stiprus išsipareigojimas, veikiantys nepaisant organizacinių apribojimų ir vertinama pagal tris kriterijus: reikšmę kliento naudai, išteklių apribojimą ir konkravimų galimybes. Anot V. Boguslausko, G. Kvedarienės (2009), esminės kompetencijos yra tam tikros žinios, kurios negali būti prilyginamos procesams (veikloms), nes esminės kompetencijos – žinių, įgūdžių, kolektyvinio mokymosi ir kt. atributų rinkinys – tik padeda formuoti ir palaikyti esminius procesus. *Todėl labai svarbu atskirti verslo strategiją nuo esminių kompetencijų*. Taigi, norint procesą priskirti esminiam, jis būtinai turi remtis esminėmis kompetencijomis. Audito organizacijos mokymosi kontekste jos puikiai atpažįstamos kaip kompetencija grįsto starteginio valdymo apraiškos (Arjan Vernhout, 2004). Autorius išskiria 8 etapus, kuriuos nuosekliai įvykdžius galima nustatyti, koku laipsniu organizacijos tikslai pasiekti, taip pat pateikiamos tinkamos priemonės. Tačiau netgi tokie metodiški veikimo algoritmai yra labai riboti, neveikia kaip modelis, neturi grįžtamojo ryšio, todėl neatsinaujina.

Straipsnyje aptariama, kaip esminės kompetencijos integruojasi audito organizacijos išteklių kontekste. Išteklių teorija išskiria 4 organizacijų esminių kompetencijų elementus: vertingumą, nepakankamumą, imitavimo ir pakeitimo apribojimus, o esminės kompetencijos poveikis organizacijai juntamas, tačiau nėra iširti jai darantys įtaką veiksniai ir santykiai.

Jefremov V., Chanykov I. (2002), analizuodami besikeičiančias verslo sąlygas, pateikė išvadą, kad organizacijos vis labiau gilinaisi į vidinius išteklius, kurie padėtų plėtoti verslo erdvę. Jie taip pat teigia, kad tokio organizacijos modelio ištakos jau aptinkamos apie 10 metų ir vadinamos išteklių, galimybių ir kompetencijų mokykla. Dešimtajame praėjusio amžiaus dešimtmetyje strateginio valdymo literatūroje susiformavo ištekliais pagrįstas strateginių sprendimų priėmimo požiūris (*angl. Resource based view*). Šio požiūrio šalininkai teigia, jog esminį vaidmenį, kuriant konkurencinį

pranašumą, atlieka ne konkurencinę poziciją rinkoje, o organizacijos ištekliai ir gebėjimai (Lado, A.A.(1994); Grant, 1991, 1998). Remiantis Grant (1998) tipologija, pastarieji yra skirstomi į materialiuosius (finansiniai ir fiziniai), nematerialiuosius (organizacijos kultūra, kompetencija ir technologijos) ir žmogiškuosius išteklius. Nors visos šios išteklių grupės yra svarbios užtikrinant organizacijos veiklos sėkmę, didžiausias dėmesys pastaruoju metu tiek praktikoje, tiek teorijoje yra skiriamas žmogiškiems ištekliams (Ulrich ir Lake, 1991; Pfeffer, 1994; Wright, 2001, ir t. t.).

Tokio rinkos plėtojimosi konteksto senosios klasikinės strateginio planavimo mokykla jau nepaaiškina, todėl straipsnyje keliamas tikslas – remiantis išteklių, galimybių ir kompetencijų mokykla, paaiškinti audito verslo sąlygų fenomeną. Tačiau toks požiūris yra tik vidinis, neapimantis išorės veiksnių. Todėl tikslas papildomas „verslas-verslui“ (angl. *business-to-business, sutr. -B2B*) Walsh, G., & Beatty, S. E. (2007), Peppers, D. & Rogers, M. (2007) mokyklos, plačiai taikomos paslaugų vadyboje kertinėmis nuostatomis (bendradarbiavimu, esminių kompetencijų, tarp jų ir vertės klientui, apsikeitimu, papildymu).

Apibendrinant mokslinę analizę, visgi reikia pripažinti, kad verslo sistema gali sujungti keletą organizacijų kaip neatskiriamų dalių. Tačiau straipsnyje nutariama audito verslo sąlygų išorės vertinimą apriboti laikantis bendrosios koncepcinės vertės klientui nuostatos. Tuomet nebūtina tirti konkretaus kliento lūkesčių paketo, bet pakanka lūkesčių aibę apriboti pagrįstais kliento lūkesčiais remiantis paslaugų vadybos mokykla.

Norint toliau plėtoti metodologiją, šiame straipsnyje apsiribojama tuo, kad kiekviena organizacija ir yra išorinės aplinkos kūrėja, todėl „esminių“ kompetencijų atnaujinimas visada darys įtaką vidiniams procesams, leis koreguoti strategiją, išteklius ir galiausiai formuos kliento savimonę.

Taigi teorinė analizė, remiantis dviem pagrindinėmis vadybos teorijomis – resource and competence based strategic management - leido nustatyti 4 veiksmų grupes, darančias įtaką organizacijos vertės kūrimui: prekės (paslaugos) savybės, vidinius išteklius, strategines galimybes ir kompetencijas. Minėtos veiksmų grupės, tik sąveikaudamos tarpusavyje gali užtikrinti vertės kūrimą, laikantis organizacijos strateginių tikslų. Organizacijai svarbu suranguoti kompetencijas taikant objektyvius metodus, kuo mažiau priklausančius nuo subjektyvios respondentų nuomonės. Tai užtikrina straipsnyje pateiktas modelis ir taikyti metodai.

Tyrimo rezultatai leidžia tvirtinti, kad audito organizacijos turi kaupti didesnę dėmesį tam, kad neatidėliotinai išskirtų pagrindines kompetencijas. Organizacija, siekdama konkurencinio pranašumo, susiduria su išoriniais (konkurenciniais) ir vidiniais (procesų, kompetencijų ir kt.) veiksniais. Siekdama konkurencinio pranašumo, organizacija formuoja procesus remdamasi pagrindinėmis kompetencijomis, siekdama naudoti sau ir svarbiausia klientui.

Dar vienas modelio rezultatas – galimybė pagal galutinio rezultato svarbą suranguoti kiekvienoje veiksmų grupėje išskirtus veiksmus, siekiant vadybiniu požiūriu juos susieti su pagrindiniais procesais. Reikia pripažinti, kad lieka neapibrėžta, kiek iš daugiausia balų surinkusių kompetencijų būtina priskirti pagrindinėms, o kurios išlieka tik kompetencijomis.

Raktažodžiai: *rizikos įžvalga, pagrindinė (esminė) kompetencija, audito rizika, žinioms imlios verslo paslaugos (ŽIVP), paslaugų vadyba.*

The article has been reviewed.

Received in December, 2009; accepted in April, 2010.