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HR TRANSFORMING MODEL FOR FUTURE-READY PROFESSIONAL ACCOUNTANTS ABILITIES TO SUCCESSFULLY MANAGE SMES TOURISM INDUSTRY AND BUSINESS THAT FOLLOW THE CREATIVE INDUSTRY VILLAGE IN THAILAND

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Abstract

Today's human resource focus skills applied to the skills towards employability and productivity skills are highlighted as reinventing creativity and innovation for leading successful small and medium enterprises. Related to this research, the Lower Central Region of Thailand's creative industry village project on track to raise tourism industry income. It can be applied to the government plans of Thailand 4.0 and creative industry village 4.0 scheme to disburse a budget of 22 billion baht to promote small and medium enterprises that follow the creative industry village. So, the aims of this study seek to design thinking of human resource model for future-ready. It is applying to professional accountants abilities to successfully manage small and medium enterprise tourism industry and business that follow the creative industry village in the lower central region of Thailand. The original significance of the research findings suggested that the outcome of the skills towards employability and productivity were to design thinking of the human resource transforming model for future-ready affecting in a post COVID-19 of the professional accountants abilities.

Keywords: Human Resource Transforming Model, Future Ready, STEP Skills, Professional Accountants Abilities, Creative Industry Village

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Introduction

Undoubtedly, creative and innovation had been highlighted as essential skills for the 21st century and in a post COVID-19 recovery. This is especially true when we take into account that both skills can develop human resource abilities by evoking positive aspect of the individual, as it can be applied to professional accountant of this research. In relation to ACCA (the Association of Chartered Certified Accountants, which is the global body for professional accountants). Related to these skills have been valued in future ready accountancy careers in the flagship qualification to professional accountants of application, ability, and ambition around the world who referred to as small and medium enterprises (henceforth referred to as SMEs) seek a fulfilling career in accountancy, chief of data transformation officer (also known as an officer in charge of data transformation) (Association of Chartered Certified Accountants, 2020; Muldowney, 2020). In addition to technical accounting knowledge and skills will need to be complemented by professional know-how in light of the fourth industrial revolution's demonstration of how technology is changing the very foundation of the industry and business, including organizations, changing the world of work not just now (new normal), but also in the future applied to a post-COVID-19 world. According to the authors of the previous concept, the ability to think creatively, innovate, and adapt to changing circumstances will be the most crucial skills or attributes for an accountant in a post-COVID-19 world. In a post-COVID-19 world, an accounting professional's ability to anticipate the future, comprehend opportunities and trends, and adapt to novel circumstances and idea will prove to be their greatest competitive advantage (Muldowney, 2020; Bean & Davenport, 2020; Leadership Intelligence, 2021; Aburumman, 2020)

Applying to the aforementioned idea, it mentioned the need for management creativity and innovation as new skills necessary for SMEs industry survival not just now (in the new normal), but also in the future (in a post-COVID-19 world). For accountants looking to developing the future-ready approaches to resilient their careers. Well-known; the Skills towards Employability and Productivity (henceforth referred to as STEP skills) will become vitally important from assessing skills to professional certifications based on the Association of Chartered Certified Accountants (henceforth referred to as ACCA). ACCA founded in 1904, is the global professional accounting body offering the Chartered Certified Accountant Qualification. Connected to STEP skills are a multi-dimensional concept as innovative tools for assessing skills. It explains the skills concepts that are measured by three board types of skills. Cognitive skills as creative skills, socio-emotional skills as innovative skills, and job-related skills (as a combination of creative and innovative skills) (Association of Chartered Certified Accountants, 2020; Pierre et al., 2014).

Next, let's consider in the Lower Central Region of Thailand. CIV project can develop creativity and innovation due to STEP skills that are relevant to the SMEs tourism industry and business based on Thailand 4.0 national strategy for 2018-2037 and CIV 4.0 scheme. Consideration of both creativity and innovation as a source of productive ingredients skills for human resource management (henceforth referred to as HRM) to successfully manage SMEs tourism industry and business that follow CIV project and CIV 4.0 scheme (Primi & Wechsler, 2018; Association of Chartered Certified Accountants, 2020; The World Bank, 2016, 2018; Food and Agriculture Organization of the United Nations, 2017; Department of Industrial Promotion, 2018). Concerning to STEP skills for HRM that reflected professional accountants abilities by drawing on ACCA, future-ready applied to the Lower Central Region of Thailand (Serraj et al., 2019; Salunke et al., 2019; Bean & Davenport, 2020).

Applying to the previous section, the Lower Central Region of Thailand to apply the conceptualization of an area as creative tourism industry and business asset. It is a core concept closely related to 1) Unique processable agriculture products and good physical

landscape including green space as well as a safe environment suitable for living such as Ayutthaya Province-Ayutthaya Farming community, MoSo Yodia Café & Bar Event pass, Sriayutthaya Lion Park, Ayutthaya Historical Park, Thung Maharat, Thung Sai, Wat Niwet Thammaprawat. 2) Ancient historical and religious architecture products, including local tradition (such as Ayutthaya Province-Wat Mahathat, Wat Phanunchoeng Worawihan, Wat Yai Chai Mongkhon, Suphanburi Province-Folk music such as Ee-Saew, Buffalo Village, Dragon Descendants Museum, Banharn-Jamsai Tower, The 100 years old building style still preserved at Sriprajan Market 100 years Sam Chuk Market, Lopburi Province-Phra Prang San Yod, King Narai's Palace, King Narai's Palace Museum, Ambassador's Residence or Vichayen House, Phra Kal Shrine, Monkey Party Festival, including Ayutthay Province-The Monument of King Naresuan The Great). 3) Availability of connectivity between the old town (Thai culture) and the downtown (modern culture) status as a secondary tourist destination with the highest revenue generate from tourism and increasing number of tourists every year such as Ayutthaya-Wat tourism, Lop Buri-Ancient palace tourism, Suphanburi-western national theater district and ethic music etc.

Summary of the Lower Central Region of Thailand according to an area as creative tourism industry and business asset. This region is to consider that both are covered availability of mostly generated income and build financial stability. Due to these previous concepts, consideration to creativity and innovation as a source of productive ingredients skills for human resource management to succeed in generated income and build financial stability that follow CIV. It reflects professional accountants abilities applied to STEP skills by drawing on ACCA, the future-ready. (Association of Chartered Certified Accountants, 2020; Primi & Wechsler, 2018; The World Bank, 2016, 2018; Food and Agriculture Organization of the United Nations, 2017; Serraj et al., 2019)

Thus, to apply that all the above concept, the overall goal of this research is to design thinking the HR model that is prepared for the future in order to successfully manage CIV in the Lower Central Region of Thailand's, including also helping professional accountants abilities skills in the future applied to a post-COVID-19 world.

Literature Review

STEP skills measurement is to helping the future ready for professional accountants abilities

This section offers a unique content and highly relevant within adapted from Pierre et al. (2014) and the support concept from Salunke et al. (2019) Machado (2016) Primi & Wechsler (2018) Armstrong & Brown (2019) Serraj et al. (2019) United Nations (2020) Tajeddini et al. (2020) Smith (2006) Astuty et al. (2018).

STEP skills provide a set of the use of a multidimensional concept of skills to capture HR more extensively in three broad types of skills are measured, cognitive skills, socio-emotional skills, and job-relevant skills. Cognitive skills to identify professional accountants abilities applied to creative skills as the ability to understand complex ideas, to engage in various form of reasoning, literacy, numeracy, and the ability to solve abstract problems are all cognitive skills, socio-emotional skills, related to innovation skills, both non-cognitive skills or soft skills, and technology innovation applied to social, emotional, personality, behavioral, attitudinal, soft skills, and technology know how, job-relevant skills are task-related as accountancy knowledge led to blending of cognitive (creativity) and socio-emotional skills (innovation), as well as related implementation material of professional accountants abilities in terms of both skills (creativity and innovation).

Additionally, global survey drew on similar survey fielded in Peru, Lebanon, The United States, and other OECD countries and on extensive with STEP skills of experts from World Bank, University of Pennsylvania, University of Warwick, University of California, Los

Angeles, Northeastern University, Paris School of Economics, George Mason University, Institute of Education, Centre d'études sur l'emploi, France, University of Bologna and DEC World Bank, They were developed, the core concept on the employer's side (applied to accountancy careers), this survey includes three broad types of skills to three broad identify 1) employers' skill needs and utilization, 2) the types of skills employers consider most valuable and the hiring mechanism applied to intelligent choice, and 3) the tools used to screen perspective job applying intelligence operations, here show:

- 1) Think; to move this concept to intelligent choice of employers skills needs and utilization of think big and go beyond incremental change. This referred to reimagine accountancy careers and think differently or quickly do reimagine routine jobs must change, and that the jobs of the future are more digital, more multidisciplinary and more data and information-driven.
- 2) Enhance; talent will create new roles that Dellot & Stephens (2017) call "superjobs", jobs that combine parts of different traditional jobs into integrated roles of creativity and innovations of three broad types of skills. It can be the significant productivity and efficiency gain that can arise when accountants people work with the highest-quality, diverse data not just with technology (Muldowney, 2020).
- 3) Foster; reinvent with a human focus (applied to professional accountants) for the future ready intelligent of a human + machine, specialized workforce of "superjobs" to build transformational value is leading the successful manage SMEs tourism industry and business (Deloitte, 2019). It can be applied to CIV in the lower central region of Thailand. (O'Shea, 2018).

The transformation value of reinvent with HR focus: leading to the successful manage SMEs tourism industry and business that follow CIV in the lower central region of Thailand

According to the previous literature studies, to be able to take advantage of "superjobs", SMEs tourism industry and business must redesign jobs focus on finding HR dimension of work based on STEP skills related to making the intelligence choice for future-ready. Due to its relevance, concerns are also raised by Armstrong & Brown (2019), the importance of HR as professional accountants to build on its management and life blood of STEP skills in building sustainable SMEs tourism industry and business in the long term (after COVID-19 outbreak or as endemic) (Polyakova & Mirza, 2015; Bassey & Tapang, 2012; Anning-Dorson, 2017). Further, in this section it should be understood that such the transformative value sits under HR as production ingredients of sustained competitive advantage. It's can be create three pillars of CIV draft SMEs industry and business strategy for the lower central region of Thailand as follows:

- 1) Re-Think; accountancy careers as HR of economic pillar, will help to deliver the outcome of creative and innovation skill for growth business.
- 2) Reimagine; the accountancy knowledge skills needs and utilization of "reimagine" routine jobs must change that related to the jobs of the future are more reality in data-journey in the jungle industry and business, information riding the wave of industry and business, more multidisciplinary and more digital. So Dellot & Stephens (2017) pointed out "superjobs" can be combined part of different traditional jobs into new "colour" as new concept that integrated roles not just combination of creativity and innovations of three broad types of skills. This reimagine applied to disruption pillar to build HR economic pillars will transform and evolve as the financial profits center in building and protecting SMEs business (Calandro & Flynn, 2007).
- 3) Reinvent; industry and business must agree the accountants will move into more diverse career paths adapt the next role may be finance or data professional in a post COVID-19 world. Therefore, accountants need to be seen as partners to the industry and business, not

just the people who sit behind a desk dealing with the numbers. The will need to add more value is due to the heightened focus on chief data transformation officer (Muldowney, 2020). In addition to the previous literature data are fully synthesizing with further conceptual framework as the path way of this research results.

Research Methodology

This research is qualitative research conducted by using the Delphi techniques, involving three-rounds consisted of in-depth interviews (round 1) and rating questionnaire (round 2 and round 3). The Delphi expert consensus come from 17 experts as the purposive key informants from Macmillan's table criteria by Thomas T. Macmillan in the 1971 (see Table 1), and purposive key informants consisted of government agencies, business owners, professional financial experts, and academic experts at least 5 years professional experiences in a relevant field based on Ivey & Ivey (2008) and Zhong et al. (2020). The consensus data analysis was analyzed using descriptive statistics, including median, interquartile (IR).

Table 1 The determination of expert's selection based on error rate is acceptable.

Numbers of Experts	Error Level	Errors Reduced Unit Constant
1-5	1.02-0.70	0.50
5-9	0.70-0.58	0.12
9-13	0.58-0.54	0.04
13-17	0.50-0.48	0.04
17-21	0.48-0.46	0.02
25-28	0.46-0.44	0.02

Source: Macmillan (1971)

Notes Ethics, ethical approval for the study was granted by political science association of Kasetsart University. All expert's data were in accordance with Thailand's ethics of data projection regulations. The consensus process in corporate a three-round interviews method, including triangulation which took place between data was analyzed by the descriptive statistics were median and Interquartile Range (IR).

Research Results

According to the review of related literatures and the Delphi consensus on 17 experts about to apply this research conceptual framework. This research results were used to design thinking revealed that:

- 1) On the premise that accounting expertise will become more crucial in the future (in a post-COVID-19) leading creativity, innovation, and the integration of creativity and innovation (not just combination). It is based on STEP skills as transformational change for professional accountants abilities related to data and finance professionals to ensure digital transformation of the fourth industrial revolutions.
- 2) The global economy is changing drastically due to the rapid advancement of digital technology, which is also altering the workplace of today. Therefore, in a post-COVID-19 world, financial professional knowledge that is related to digital know-how such as big data, blockchain, and strategic thinking will need to be complemented by technical accounting knowledge and skills, including digital accounting etc. Due to the highly structured nature of machines and digital technology, accountants will also need to be innovative in how they present the numbers to industry and business. The ability to adapt to new roles will prove to be an accounting professional's biggest advantage in the future (in a post-covid-19) called Chief Data, including finance professionals transformative officer. Accountants need to be seen as partners to the industry, include business.

3) In addition, SMEs tourism industry and business strategy that follow three pillars of CIV which were used to create transformative value, showed that;

3.1) Re-lateral thinking from rethinking as human resources of economic pillars to re-lateral thinking; from the outcome of creative and innovation skills for growth business to re-lateral thinking from the outcome of creative and innovation skills for growth business to re-lateral thinking-to rethink the STEP skills (creativity, innovation, and the integration of creativity and innovations related to accountant careers need to build a successful career to helping their industry and business, including thrive in the future (in a post-COVID-19).

3.2) Reshaping from reimagining jobs to create new roles of superjobs to reshaping-jobs that combine elements of various traditional jobs into integrated roles, the jobs of the future (in a post-COVID-19 era) is connected to social, economic, and technological change such as more digital, more data- and information-driven. This doesn't necessarily imply the demise of highly specialized technical roles, and some traditional career pathways will still exist, but it does suggest growing permeability, different pathways, and pathways across multidisciplinary of the future roles.

3.3) Re- transferable skills for accountants looking to advance in their careers, it will be crucial to reinvent their career paths as partners to the industry and business that relate to transferable skills applied to the outcome of STEP skills as new skills needed for industry and business survival.

As a result, qualified accountants are prepared with STEP skills required for industry and business strategy as well as the integrated role of creativity and innovation value to adaptation and resilience. Thus, in relation to these earlier efforts, a strategy was put into place to influence and develop the HR transforming model for future-ready professional accountants abilities to successfully manage SMEs tourism industry and business that follow CIV, the Lower Central Region of Thailand were discussed in the next section.

Discussion

According to the previous section of Results, this research guaranteed that each result can go to serve mean dealing with design thinking of HR transforming model for future-ready of professional accountants abilities to successfully manage SMEs tourism industry and business that follow the CIV. The Lower Central Region of Thailand as follows: 1) Be strength, the good news is that in the future (in a post-COVID-19) the accounting skills becoming more important. It's loading STEP skills as transformational change for professional accounts abilities related to data and finance to helping their industry and business, including thrive in the future (in a post-COVID-19) (Moyer, 2020; HR Future, 2020; Leggatt, 2020; Godin, 2020; Tsou & Chen, 2020; Hung et al., 2019; O'Shea, 2018; Muldowney, 2020; Bean & Davenport, 2020). 2) Join transformational value intersects with intelligent operations applied to additional productivity and efficiency in business referred to SMEs tourism industry and business displaying future-ready character that can be created SMEs tourism industry and business that follow CIV in the Lower Central Region of Thailand, as follows: (Association of Chartered Certified Accountants, 2020; Deloitte, 2019; Dellot & Stephens, 2017; Pilipczuk, 2020; Pilipczuk et al., 2019; Pierre et al., 2014; Moyer, 2020; O'Shea, 2018; Bhimani, 2020; Ross & Kovachev, 2009; Leadership Intelligence, 2021; Forbes Insights, 2019)

Conclusion

To ensure that the findings can go to serve design thinking of the HR transforming model for future ready professional accountants abilities that can successfully manage SMEs tourism and that follow CIV in the Lower Central Region of Thailand, this research leads to make original value of major conclusions, each of which supports this research objectives. The

transformational change for professional accountants abilities mean dealing with data and finance to support their industry and business, including thrive in the future (in a post-COVID-19 environment) that related to STEP skills. To consider in the relationships between strong foundation and efficient automated and for future-ready be supported under transactional in order to bring as strategic transformational for future-ready intelligent to predictive insight-driven join era, a deeper understanding of the implications of transformational value can be generated as intersects with intelligent operations to additional productivity and efficiency in SMEs industry and business strategy in the lower central region of Thailand. In general, this research can also be based on this study in order to establish the originality of HR model leads times in the future (in a post-COVID-19). It can support the research study's conclusions and provide more solid ground for subsequent researchers to build their studies on.

Further, relative to create design thinking for transforming professional accountants abilities to successfully manage SMEs industry and business (not just tourism) that follow CIV in the Lower Central Region of Thailand. It can support further research and this research study's conclusion remarks, including provide more solid ground for subsequent researchers to build their studies on revealed that.

Co-creation of strategic Human Resource Management concerned with turning accounting knowledge to develop three pillars will help to outcome of strategic Human Resource Management pillar defined STEP skills transformation as future ready; accountancy careers in a post-COVID-19 world, adapt to breakthrough pillar applied to accounting knowledge for relationship of data transformation as followings:

- 1) Smart professionals (Roblek et al., 2016; U.S. Bureau of Labor Statistics, 2020) observed that strategic Human Resource Management adjusted the lens used to capture HR activities referred accountants abilities as Chief of managing data transformation (include chief of accountancy and Chief of financial data officer as data partner) data to reap industry and business profit (Roblek et al., 2016; Association of Chartered Certified Accountants, 2020; Dissorn & Suwanbamrung, 2022).
- 2) Digital sustainability; sustainability and digital accounting skills are increasingly in co-creation of the design smart professionals and outcome of STEP skills applied to the benefits of digital process automation to application of relatively innovative intelligence technologies to routine job skills in data transformation and data partner. (Weber, 2015; Whitmore et al., 2015; Association of Chartered Certified Accountants, 2020; Anning-Dorson, 2017; Dissorn & Suwanbamrung, 2022).

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