BACHELOR THESIS

Talent Management as a Competitive Advantage

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STUDY PROGRAMME

Ekonomika a management

FIELD OF STUDY

Řízení a ekonomika průmyslového podniku

SUPERVISOR

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TRIPSKÁ

TAMARA

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ČESKÉ VYSOKÉ UČENÍ TECHNICKÉ V PRAZE

ZADÁNÍ BAKALÁŘSKÉ PRÁCE

I. OSOBNÍ A STUDIJNÍ ÚDAJE

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Talent Management As a Competitive Advantage

Název bakalářské práce anglicky:

Talent Management As a Competitive Advantage

Pokyny pro vypracování:

The aim of the bachelor thesis is to recommend steps of improvement to the company through internal analysis and current direction of talent management.
The outcome of the bachelor thesis is to accomplish competitive advantage through building organization ability of individuals to perform functions and achieve objectives in a sustainable manner.
Content: 1. Introduction 2. Theoretical part - analysis, desk research, field research 3. Practical part - introduction of the company, implementing the knowledge into the practice 4. Outcome

Seznam doporučené literatury:

DESSLER, Gary. Human Resource Management. Florida: Pearson, 2013. ISBN 978-0132668217.
FROST Stephen, KALMAN Danny, Inclusive Talent Management: How Business can Thrive in an Age of Diversity, 2016, ISBN-13: 978-0
MERLEVEDE, Patrick. Talent Management: A Focus on Excellence. Bookbonn, 2014. ISBN 978-87-403-0740-5.

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VYŠŠÍCH STUDIÍ
ČVUT V PRAZE

Declaration

I hereby declare that I have compiled this thesis on my own and all the quoted literature as well as other sources used in the thesis are listed in the bibliography. The electronic copy of the thesis is identical with hard-bound copy.
I approve that this bachelor thesis is published pursuant to Section No. 121/2000 coll., on Higher Education and on the amendment and modification of other acts (the Higher Education Act), as amended.

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Abstrakt

Cílem bakalářské práce je analyzovat využití metod rozvoje mezi velkými podniky a malými a středními podniky s využitím primárního výzkumu a sekundárního výzkumu. K dosažení výsledku musí být proveden výzkum na obou velikostních skupinách podniků. Tato práce se zabývá strategií lidských zdrojů, aby se zjistilo, zda podnik rozvíjí a vzdělává své zaměstnance, které společnost potřebuje, a efektivně se poté zapojují. Jedním z cílů je zajistit, aby si podnik vytvořil konkurenční výhodu vybudováním prostředí účinného lidského kapitálu a potvrdil řízení talentů jako cestu k dosažení cíle společnosti. Výsledkem bakalářské práce je doporučit malým a středním podnikům, které metody rozvoje jim vytvářejí konkurenční výhodu.

Klíčová slova

Talent, Talent management, konkurenční výhoda, MSP – malé a střední podniky, zaměstnanci, lidský kapitál, vzdělávání a rozvoj zaměstnanců.

Abstract

The aim of the bachelor thesis is to analyse the usage of development methods between large enterprises and small and medium-sized enterprises, with the use of field research and desk research. In order to achieve this recommendation, research must be accomplished on both size groups of enterprises. This thesis deals with human resource strategy, to establish that an enterprise develops and educates their employees, which the company needs and engage efficiently. One of the goal is to ensure that the enterprise develops a competitive advantage by building up an environment of efficient human capital and to confirm talent management as a path to obtain company's goal. The outcome of the bachelor thesis is, to recommend to small and medium-sized enterprises, which development methods create them a competitive advantage.

Key words

Talent, Talent Management, competitive advantage, SME – small and medium-sized enterprises, employees, human capital, employee development.

Contents

Introduction

The term “talent management” was made up in a case study by American worldwide company McKinsey & Company. It was mentioned in the third edition of journal called The McKinsey Quarterly in article the War for Talent in 1998. Nowadays it is one highly discussed and modified term used among companies.

As the topic is a reaction of changing human resource management rapidly year to year and has changing tendency, reasonably, the information is substantiated and drawn from many academic papers and economics magazines where the newest changing trends can be found. Most of journals come from academic environment for example the Journal of competitiveness or Journal of World Businesses.

This thesis is based on the credible data and resources. For example, Michael Armstrong addresses topics as human resources management processes, talent management, learning and development, and other related topics in his book Armstrong’s handbook of human resource management practice. Second source on which this work is built focuses on small and medium-sized enterprises and its competitive advantage. The book is called Competitive Advantage in SMEs: Organising for Innovation and Change. The authors are Oswald Jones who is Professor at Manchester Metropolitan University and Fiona Tilley who works at Leeds University as a Lecturer. The book draw on empirical data to illustrate ways in which SMEs can become more effective through better use of information technology and more efficient by broadening management skills and knowledge. Another book the information is taken from is Small and Medium-Sized Enterprises and the Environment written by Ruth Hillary. This book is a guide to the environmental attitudes, impacts and strategies of SMEs. This makes a strong claim to be the definitive work on SMEs and the Environment.

In the past, according to the information obtained, thesis on talent management has been written by Zdenka Fišerová. In her diploma thesis, *Development and Effective Education of Employees in Small and Medium-Sized enterprises*, she analyses current state of development system of employees in selected medium-sized enterprise. There is another diploma thesis with topic: *Talent Management recommendations for SME based on Large Enterprise analysis* written by Jakub Hlubucek. The author explains different talent management methods in SMEs and large enterprises. As the topic in this bachelor thesis focuses on talent management and competitive advantage as well on development in small and as we large sector, the continuity of these works creates subsequent message.

The aim of the bachelor thesis is to analyse the usage of development methods between large enterprises and small and medium-sized enterprises, with the use of field research and desk research. In order to achieve this recommendation, research must be accomplished on both size groups of enterprises. This thesis deals with human resource strategy, to establish that an enterprise develops and educates their employees, which the company needs and engage efficiently. One of the goal is to ensure that the enterprise develops a competitive advantage by building up an environment of efficient human capital and to confirm talent management as a path to obtain company's goal. The outcome of the bachelor thesis is, to recommend to small and medium-sized enterprises, which development methods create them a competitive advantage.

The bachelor thesis is divided into two parts: theoretical and practical. The theoretical part expresses an understanding of talent management as such, which includes employee development. Development is the main problem that this thesis addresses. In the practical part, the subject itself is described and explained. This problem is analysed according to methods and approaches based on the theoretical part of the thesis.

Two research methods will be used in this work. Already mentioned field research and board research. Desk research focuses on large enterprises and their employee development methods. To achieve information about employee development in large enterprises, and content analysis technique is used, where information appears in the company records and on the websites of companies. The goal of the field research is to confirm or refute, whether micro, small and medium-sized enterprises use the same or different employee development methods. For the acquisition of this data will be carried out using the online questionnaire.

TEORETICKÁ ČÁST

1 What is Talent management

Some people argue, that talent management is just one of those fashion names that are worn in human resource for a while, and after some time they leave for the dump expressions. The same ones argue that the talent management concept has been here a long time ago, just under another cloth.

Today's TM does not choose the best of the good, but seeks the hidden potential that actively completes in accordance with definition of corporate talent. It focuses on getting the right material to work with to reflect the company's long-term strategy. The second phase is to find appropriate ways to engage in-house talent in organizational goals so that this process can bear fruit in the form of business result. Third stage is to ensure, that the talent is not encouraged to be of benefit to the competition, but it is motivated to stay and perform for the organization that has crafted it.

1.1 Talent

The word "talent" is thousand years old, and experts have figured out how this term changes greatly with time, people and situation. *"So throughout the ages, the word ''talent''. which started life as a unit of weight and then a unit of money, acquired new meanings. This changed to mean special ability or aptitude, with those seen as talented able to demonstrate outstanding accomplishments in mental and physical domains."* (Tansley, 2011, pg.267).

There are many other different definitions which demonstrate the phrase "talent". In Cambridge dictionary we find this word explained as: "*someone who has a natural ability to be good at something, especially without being taught*." In other words, the interpretation can be understood as very capable person who has a high potential, which can have significant impact on the organizations performance. Talent doesn't have one specific definition. It depends in what context and in which industry the term is used and is adapted in specific conditions (https://dictionary.cambridge.org/).

McKinsey & Company defined talent as 'the sum of a person's abilities such as skills, know-how, involvement, temperament, effort and so on. McKinsey & Company considers necessary for person to engage an ability to acquire skills to create a human capital. In the article The War for Talent the main slogan is *"better talent is worth fighting for"*. There is said in the paper, that at higher level of enterprises, the ability to adapt, make quick statements and stimulate high uncertainty is significant. When the talent at the large enterprises is desired, they indicate to interest, employ and maintain efficient people (McKINSEY QUARTERLY, 1998, nr.3).

W.A Schiemann in his article points to opinion, that talent equates the combination of capability, engagement and addition. He defines talent as "*collective knowledge, abilities, experience, values and behaviours of all labour that is brought to bear on the organization's mission*." (Schiemann, 2014, pg. 282). He illustrates this definition as a comprehensive opinion about labour investments. Schiemann describes what skills are added to an organization deducted as a result of the acquisition or placement of a person. This work may be in the form of employees, but may be a supplier, an external work, or other forms of job offer (Schiemann, 2014, pg. 282).

Talent is perceived differently by each author or by each company and that is so right. By operating in different conditions and in different businesses, each company also determines, that another type of person will be successful in that environment. In general, talent can be defined as a set of skills, knowledge, learning and potential combined with the emotional intelligence and values of an employee or candidate. All in order to effectively perform the tasks of an organization.

1.2 Talent management

After the description of key word talent, talent management need to be explained. The Cambridge dictionary definition says: "*Talent management is the process of attracting skilled employees to a company, and developing the skills of existing employees, giving them attractive pay, working condition, etc*." (https://dictionary.cambridge.org/). From this definition understand "talent management" is understood as a talent in business guided by HR managers. In other words, as a guide for human resource.

There are many other theories how to engage talent management for better performance. William Schiemman describes talent management in his article as an integration of all responsibilities dedicated with the management of the talent lifecycle. Talent management also involves several stages from identification, selection, recruitment, assessment, carrier planning, succession to retention and overall effort on the key member, who already has certain qualification (Schiemann, 2014, pg. 282).

Another approach is defined as: "*activities and processes which are related to the systematic identification the key positions, development of the talent pool, as well as the development of differentiated human resource architecture. This is all done in order to facilitate the match of the right employees with the right job, as well as to ensure their connection and commitment to the organisation.*" (Journal of competitiveness, 2015, pg. 4) As mentioned in the introduction, this thesis will mainly concern the training and development of employees, so the development sector will be explained in more details below.

Armstrong in his book defines talent management as a path to obtain company's goal. To achieve that goal, talented, well qualified and capable employees are needed to work well. He also says: *"There are many versions of talent management but in one way or another it can cover such a traditional HRM activities as workforce planning, recruitment, managing employee retention, performance management, potential assessment, leadership and management development, succession planning and career planning. The difference is that talent management is a wider-reaching approach that joins up these HR practices."* (Armstrong, 2017, pg. 327 - 332).

Talent management is a complex enterprise, that generally operates within the strategic human resource responsibility and is therefore not easy to characterize. Talent management expect human resources specialists and their clients, to assume, how to characterize the talents and consider them "talented", and what might be their typical qualification and background. *"Talent can be considered as a complex amalgam of employees' skills, knowledge, cognitive ability and potential. Employees' values and work preferences are also of major importance."* (Tansley, Harris, Stewart, Turner, Foster, Williams, 2006, pg. 2).

Leading talented employees are key to success in today's competitive environment and increasing globalization, which most organizations are already aware of. Not only they need to attract, develop and retain, but also manage in, to become a key resource to achieve the best possible results. It is important to consider a clear understanding of current and future business strategies as key factors for a successful TM: identifying gaps where talent for business success is lacking.

1.3 Talent pool

One of the main purpose to deal with talent management is to build a talent pool. Talent pool is simply said an environment where managers select potential talented workers who are appropriate for the key position/role. They are reached by providing of talent flow required to sustain those talent people. We can understand talent flow as activities such as identification of talent, talent improvement and provision of resources. These activities are established as a business strategy, which informs about the plans of workforce, work policy and management strategy. It shows the capacity of talented people in talent pool and it affects the workforce arrangement. (Armstrong, 2017, pg.270).

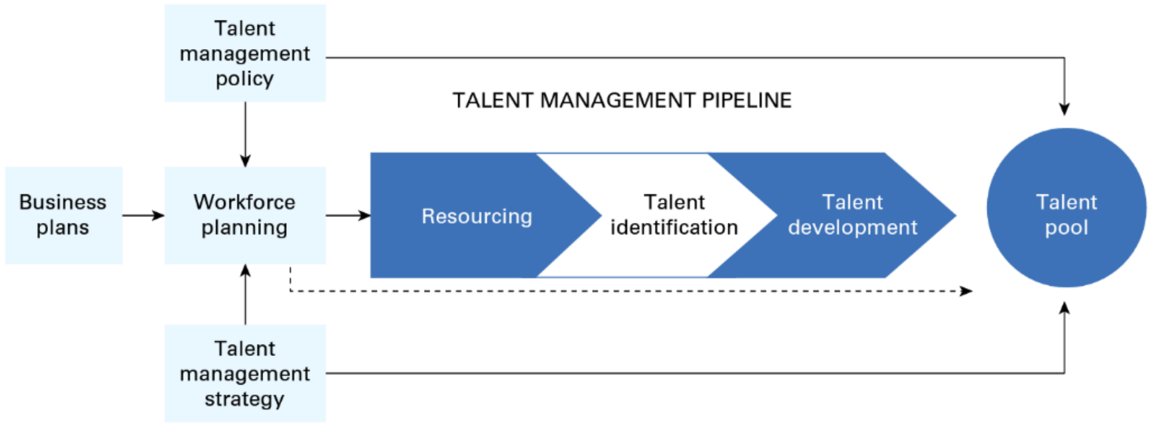

Figure 1 – The process of talent management (Armstrong, 2017, pg.270)

This figure represents the process of talent management. When some company comes up with a business plan the next step goes with planning of workforce. Talent management strategy and policy, such as people engagement, learning and development, performance are included in the planning process. When the planning is complete, the company uses talent management flow/pipeline. This combine resourcing of potential talented employees, next talent identification of these people and at the end their development. All of these tasks leads to creating a talent pool – *"the suitable, skilled people who are available to be chosen to do a particular type of job."* (https://dictionary.cambridge.org/).

Many enterprises accumulate talents collections before or after enrolment, while other organizations are looking for potential talented employees through the recruitment itself. Some organizations group their talents into talent funds, or as neglected above – talent pools. These talent pools often point out on collective capable employees classified as talented. Companies regularly cooperate with those candidates for who might be a specialized vacant position requiring specific competences. The company inform those candidates who already are employees of the company, and inform them of appropriate opportunities. This mechanism saves the time and costs in the future searches (Tansley, Harris, Stewart, Turner, Foster, Williams, 2006, pg. 2).

Talent pool consists of capable workers required by an institution to assure that available positions are accessible to fill in crucial situations. *"The talent management strategy as informed by workforce planning will indicate the size of the talent pool and the operation of the talent pipeline."* (Armstrong, 2017, pg. 270 - 272). Armstrong in his book illustrates criteria of talent pool. These criteria are used for identification of talented people potentially filling membership of talent pool. Through a *Civil Service department*, he identifies (Armstrong, 2017, pg. 271):

- *"Ability: technical skills, attitudes and behaviour"*

- *"<u>Aspiration</u>: setting and achieving challenging goals, and seeking opportunities for learning within their subject area"*

- *"<u>Engagement</u>: emotional and rational commitment to the organization, resulting in discretionary effort"*

Through Harvard Business Review Armstrong determines these criteria (Armstrong, 2017, pg. 271):

- *"<u>Motivation</u>: a fierce commitment to excel in the pursuit of unselfish goal."*

- *"<u>Curiosity</u>: a penchant for seeking out new experiences, knowledge, candid feedback, openness to learning and change."*

- *"<u>Insight</u>: the ability to gather and make sense of information that suggests new possibilities."*

- *"<u>Engagement</u>: a knack for using emotion and logic to communicate a persuasive vision and connect with people."*

- *"<u>Determination</u>: the wherewithal to fight for difficult goals despite challenges and to bounce back from adversity. "*

"The existence of a talent pool enables a policy of "talent on demand" to be adopted, which means that talented people are available as required to meet emerging needs for senior managers or other key staff. This is more practical approach than the management succession plans that were formerly produces by large bureaucratic organizations." (Armstrong, 2017, pg. 271).

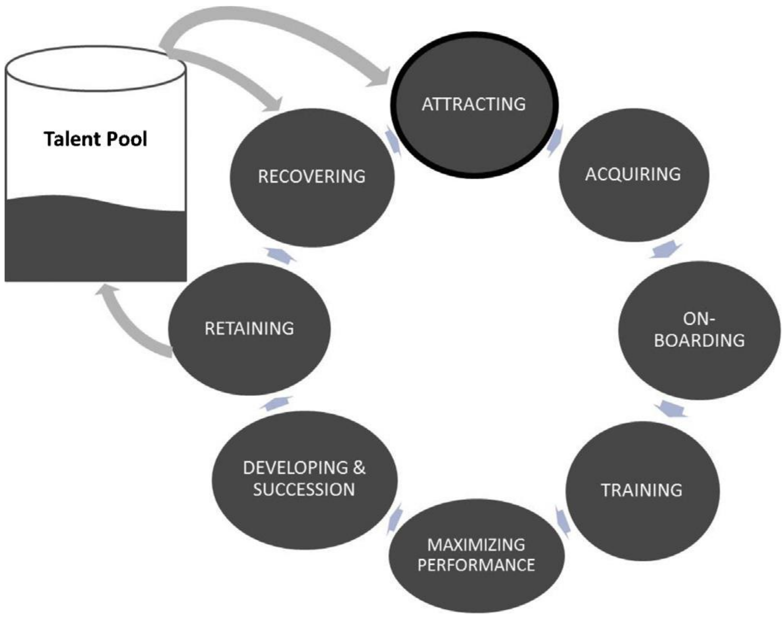

Figure 2 – Talent lifecycle (Journal of World Business, W.A. Schiemann, 2014 pg. 282)

This figure represents the lifecycle as a path, where most recruited candidates are connected with the company. W.A. Schiemann illustrates the figure as: "*Talent management is the way the talent lifecycle is managed*." (Schiemann, 2014, pg. 282). As well as this life is mastered, the level of effectiveness of these talented investments will be determined.

The talent pool clearly becomes a very effective motivator of transparent entry criteria and equal opportunities for entry are ensured. People belonging to this subgroup of employees are intensively developed, but with the aim of their maximum use in the organization in the long run. It depends on agreement what the organization does with these people. They may be allowed to work with executives to learn from them directly, or they can work with a personal coach. This question will also be discussed below in more details.

1.4 Small and Medium Enterprise

Small and medium-sized enterprises are category of enterprises with a low number of employees. Individual states and institutions use different criteria to define this category – for example, the EU considers 250 employees as the threshold, while US the threshold is 500. (https://ec.europa.eu/). There are a number of characteristics that SME should meet such as (Ruth, 2000, pg. 12 - 18):

- Business independence linked to business ownership
- One or few owners
- Relatively narrow focus of production and technology
- Simple management and organizational structure
- Focus of the company on local markets
- Small market share

The problem with many of these criteria is that they are not clearly quantifiable and that comes with several questions. What is considered as still small market share? Which organizational structure can be considered as simple? And many other questions following. This is one of the reasons why in the environment are used quantitative criteria, like number of employees, to distinguish SMEs (Ruth, 2000, pg. 12 – 18).

Obviously, there are many features to determine the size of a business. Therefore, there are differing views on the definition of criteria that could divide businesses into micro, small, medium and large categories. Nevertheless, the size of an enterprise, measured on the bases of the number of employees, annual turnover and annual balance sheet in total, is most often determined. In this theses the size is classified of enterprises according to the following table (Ruth, 2000, pg. 12 – 18):

BUSINESS CATEGORY	NUMBER OF EMPLOYEES	ANNUAL TURNOVER	ANNUAL BALANCE SHEET IN TOTOAL
MICRO	1 – 9	≤ 2 000 000 €	≤ 2 000 000 €
SMALL	10 – 49	≤ 10 000 000 €	≤ 10 000 000 €
MEDIUM	50 – 249	≤ 50 000 000 €	≤ 43 000 000 €
LARGE	250+	> 50 000 000 €	> 43 000 000 €

Table 1 - Site distribution of enterprises, (Commission Recommendation, 6 May 2003)

If an enterprise finds that a number of employees or financial limit has been exceeded at the balance sheet date, this does not automatically mean, that the status of medium, small or micro enterprises is lost. However, the situation will change if these limits are exceeded in two consecutive periods.

1.4.1 Advantages of SMEs

Among main advantages of SMEs belongs (Jones, Tilley, 2003, pg. 100 – 110):

- Flexible responses to change
- Innovation
- Job creation
- Resilience to the economic recession
- Speed of business decisions

Flexibility is also one of the main competitive advantages of small and medium-sized enterprises over multinationals and large companies, enabling them to respond more quickly to market changes. Also direct contact with the company management brings a relationship of trust on knowledge of personal problems of employees. Anonymity is lost and workers feel more important about their work performance. Many people are ready to change high incomes and comfortable working environments for greater flexibility in employment and job satisfaction, from the atmosphere of transparency and smaller groups. When the previously untapped thought potential of newest employees is activated, teams create synergies, improve management, speed up and reduce costs. And most importantly, people who have been more or less serfs at work, executors of orders under control, are now finding their creative lives (Jones, Tilley, 2003, pg. 100 – 110).

Small enterprises have a simple, clear organisational structure that enables direct management and control. Furthermore, the advantage is also centralisation of management decisions in the hands of entrepreneurs. This allows for rapid respond times, encourages entrepreneurship as well as high management flexibility, fewer in-house interest groups and less impact. Thus, they have a head start in implementing new management approaches in front of large companies, where new trends can be application painful. There is a re-integration of activities in the traditional corporate horizontal as well as vertical, content a physical wall between different business units are demolished, and the control pyramid is significantly flattened by transferring many management functions to executives. Self-directed, multifunctional process are the basic units of the organization. Everyone participates in education, improvement, decision making and various forms also in the results of the organization (Jones, Tilley, 2003; Ruth, 2000).

1.4.2 Disadvantages of SMEs

Among main disadvantages belong (Jones, Tilley, 2003, pg. 112 – 119):

- Limited possibilities of employing specialists in administration and management activities
- Higher intensity of work and less favourable working conditions
- Limited possibilities of gaining advantages from scale of production
- Limited activities of promotion and advertising

The biggest disadvantage of marketing-driven SMEs are mainly personal problems:

- Head of department has to be qualified in marketing and business
- More demands are placed on other traders
- In a sales team, people must be creative and analytically focused

The disadvantages of the area of financing arise mainly from the smaller possibilities of access to financial resources, especially for individual entrepreneurs. The main source of funding is self-financing. Another option is the shares of other shareholders, but there is a risk of limiting the right of self-decision of the entrepreneur. The most important sources of external capital are bank credit loan and supplier loan. Relatively higher spending on lower loan volume and higher lender risk do not make businesses the preferred clients of bank houses. Another disadvantage in the financial area is the fact, that small and medium-sized enterprises do not usually have a high level of intangible and tangible assets, so that depreciation creates sufficient space for continuous reinvestment. The solution may be a supplier or buyer, which, however is less successful for small and medium-sized enterprises. (Jones, Tilley, 2003; Ruth, 2000).

What this article point out is that even poorly implemented talent management strategy in small and medium-sized enterprises can have fatal consequences. Such a strategy is based on a number of misconceptions of how good talent management should look like. A long definition with an uncritical basis of key terms are often used in companies, according to which employees are divided into groups according to the level of talent.

Sometimes micro and small-sized enterprises don't even employ theory of human resource and talent management practices. Tis inconsistency is due to fact, that SMEs are in the processes of development, integration or growth. It is this period of business lifecycle, that causes the company to concentrate primarily on cost, expenses, return on investments and son on. The companies often forget about the importance of the human resource management, talent management and related development of employees. Neglecting these areas, especially for micro and small-sized enterprises that are in growth phase, may be later fatal.

2 Basic of talent management

The desire of each organization is to achieve predetermined goals and successfully accomplish its tasks. HR, especially talented individuals, are key element in meeting predefined goals and achieving the desired performance of the organization. These employees contribute greatly to the implementation of the organization's strategy and economic goals. Company needs to pay increased attention to them, to engage in complex and systematic work with them in order to apply the talent management system to the enterprise. Despite the demonstrable benefits of talent management, fear of its time and organizational complexity very often leads to the fact, despite the decision to implement this approach, that organizations don't eventually apply it. Aim of the article is to introduce the methodology of introduction and use of talent management inside of the organization as a sustainable tool for realization of this approach in practice.

2.1 Talent management strategy

Collings and Mellahi define strategic talent management as a: *"activities and processes that involve the systematic identification of key positions which differentially contribute to the organization's sustainable competitive advantage, the* *development of a talent pool of high potential and high performing incumbents to fill these roles, and the development of a differentiated human resource architecture to facilitate filling these positions with competent incumbents and to ensure their continued commitment to the organization."* (Collings, Mellahi, 2009, pg. 2).

The authors show how important it is to realise that fundamental positions are not necessarily limited to top manager sector in the company, but also include key job positions at lower levels. They also try to explain the ambition of investing in a strategic talent management system is to have an effective influence on demanding results on an individual or organizational stage. Their approach recognizes the crucial role of employee-level result in the strategic talent management system. The authors drew attention to the importance of ensuring workers' engagement and motivation to the enterprise.

Armstrong with slightly different opinion in his book explains the situation where sum of companies had higher number of employees than it was needed for available work place, or talent shortage, and always at the wrong time. He demonstrates this problem as: *"talent management shouldn't just be about employee development or succession planning, as many commonplace definitions suggest, but should focus on helping the firm attain its strategic objectives."*

A talent management strategy is to look at how the actors involved in creating a talent pool should be brought together to overlook. To acquire and educate wherever necessary through a range of interrelated policies and practices. *"Talent management is the notion of building in action. The strategy should take into account the future talent requirements of the organization as determined by workforce planning. It should also take account of talent management policies referring to who the talent management programme should cover and the definitions of what is meant by talent in terms of competences and potential."* (Armstrong, 2017, pg. 319 - 326).

Regardless of which perspective is used, there is nothing specifically new about individual projects, which include talent management. In fact, the first two aspects are merely a change of brand in human resources and workforce planning practices, which little contributes to improving our awareness of strategic and effective talent management. The presence of a strategy can encourage the development of plans for appealing to acceptable quality external candidates and creating the efficient use of the internal working market by maintaining, deploying and involving existing labour force. These arrangements are based on demand forecasts, is the significant amount of people and abilities that the company will require in the future. A supply, that is the opportunity of those employees and knowledge that are already in the company and on the external workforce (Beardwell, Thompson, 2017, pg. 148 - 149).

Authors also describe, that although the internal enrolment fund could be comparatively low, so the main drawback of internal enrolment is that the company does not automatically have to hire the best applicant for the work. They also say: *"At* *the same time, rapidly changing organisational requirements may mean that there is no time to develop the required competencies in-house. In practice, many organisations adopt a combination of both external and internal recruitment, depending on the positions to be filled and the skills available in-house. However, whether talent management is a strategic or a reactive process, its key components are concerned with attracting, identifying, developing and retaining talented individuals."* (Beardwell, Thompson, 2017, pg. 148 - 149).

It is important to perceive the context in which the company operates – it is cultural environment, internal company structure, future directions, company size, characteristics of our segment and others.

2.2 Benefits of talent management

In the lifecycle of an organization occurs situations that are not clarified, it has a negative impact on the organization handling, fulfilling business approach, achieving a high return on investments, work efficiency, effectiveness, productivity, etc. Successful mastering of human resource management is their development, deployment and interconnection of important knowledge. It is a continual growth of specialization in all association with a sharp increase in knowledge, the need for continuous innovation, research and development, limited flexibility of organizations (Schiemann, 2014, pg. 283 - 284).

Armstrong explains, that organizations differ from each other in the way they perform talent management. It is best to link most of the individual activities. In some companies, however, they specify only one or two activities to focus on, thus neglecting a systematic approach to talent management. Assuming a well-established system of talent management in the enterprise, single talented workers significantly help the company to meet the strategy and economic goals. Total turnover and recruitment costs are failing, and organization becomes more attractive to talents (Armstrong, 2017, pg. 319 - 326).

Main benefits implemented by a properly applied talent management systems are that talented workers assist more to meeting the strategy and economic ambitions. It leads to decrease of recruitment cost and an organization becomes attractive employer and protagonists are classified and retained. Succession planning of key positions is more efficient, as well as providing workers from internal resources and their desire. They are placed in a convenient environment and their potential is better utilized. Failures associated with unfilled key positions are being minimized.

3 Talent management Processes

"Depending on the organization, its culture and context, many people are involved in the making talent pipeline work and there have been some issues reported about who should take overall responsibility." Talent management will surely not be prosperous, whether it will be understood purely as a human resources ambition. To sufficient, it will require senior management purchase as well as purchase from a number of other stakeholders. *"With regard to HR functional responsibility for talent management, there are many variations. Some organisations have dedicated talent management sections of the HR function. In others, talent management is handled by human capital or HR planning specialists or it's sometimes part of the learning and development or training function."* (Tansley, Harris, Stewart, Turner, Foster, Williams, 2006, pg. 17).

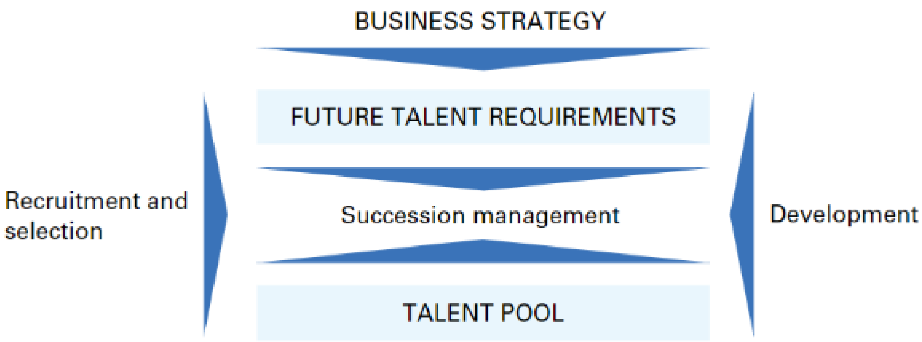

Figure 3 – The CEMEX model of talent management (Armstrong, 2017, pg. 270)

This figure shows, how talent pool is important in the whole process of company succession. To reach the success the company must follow several steps of building integrated network and build the organizational capacity. In the figure talent pool plays very important role and represents one of four crucial stages to create the whole cycle of the processes to achieve the "succession management".

Talented people are in demand and in sense they are rare. Naturally people are constantly looking for a job opportunity. Generally, very talented people have a better chance of opportunity and firms value these talented workers. Success lies not only in attracting talented workers, but also in retaining them. They know their quality and know that they can move to another place, work position or other employer (Beardwell, Thompson, 2017, pg. 229 - 231).

In the context of the creation of a talent pool, management should make it clear that anyone can become a talent of it meets pre-established criteria. The talent programme should be set up motivationally, not only for its current but also for its potential participants. Talented workers should complete for their positions in the program and know that if they no longer meet the required criteria, someone else may be nominated for their program.

Business strategy determines the HRM strategy, the main part which should be the talent management strategy, which can represent a competitive advantage for the company. The goal of the talent management strategy is to build a talent pool with the right people to meet the current and future needs of the organization and to achieve strategic goals.

3.1 Acquisition

There are many challenges in competing international and local workforce in appealing and recruiting talent with high qualified, technical or leadership capability. Often, in many situations, the complications are the same as recruitment problems in general. Some specific attributes are apparent regarding to talent management. "*Organisations in both the private and public sectors report a shortage of leadership at board and director, middle management and team-leader level because, although both reveal a reasonable ability to attract front-line staff, this isn't the case in recruiting specialists, middle and senior managers.*" (Tansley, Harris, Stewart, Turner, Foster, Williams, 2006, pg. 10).

As a first step, organization must realize its identification of key roles – work positions whose absence leads to serious disruption to the organizations functioning and are critical roles for the organizations success. In connection with the identification the firm has to assess whether the workers have the competences for the key positions which will be needed in the future depending on the company's strategy. If there are not enough of talented candidates, they must be discovered. They can be determined inside of the company among current employees as well as from external sources among graduated students, competitors, head-hunters etc.

Armstrong in his book clarifies: *"Resourcing is the first step in the direction of creating a talent pool. It is primarily about ensuring that the organization obtains the right people with the right skills for future roles as well as for immediate vacancies."* Later in his text he declares*: "The talent resourcing strategy should include the establishment of an employer brand and employee value proposition that will attract high-quality candidates. Role specifications for recruiting purposes should define the competencies required to progress in the organization. Structured interviews should focus on these competencies, intelligence and ability tests should be used and consideration should be given to the use of assessment centres."* (Armstrong, 2017, pg. 273).

Appealing to potential employees is primarily a question of describing, analysing and classifying the suitable sources of these potential employees. They are selling themselves as well as obtaining the information what the enterprise submits. Armstrong indicates, that significant first step is to authorise what unfiled job positions should be filled and when is the right time for this movement. Later it is important to realize and pay attention to where the candidates come from. Which sector, education establishment, from which companies, even geographical are. As the last step: "*refer to the analysis of strengths and weaknesses to assess what is about the job or the organization that is likely to attract good candidates, so that the most can be made of these factors when advertising the vacancy or reaching potential applicant in other ways.*" (Armstrong, 2017, pg. 274).

The whole process begins with identifying the needs of the organization. What type of individual the company really needs, what the new worker should bring to the company and in what sector is he/she needed. The needs of the organization evolve and change over time, changing the requirements for new people. As soon as the company clarifies the role position, the job description and other requirements should be written down – that are those prosperities expected for the candidates. If the work position is new, the purpose and its position in the organizational structure, including all links to the processes of the co-workers, must be described. It is than necessary to determine whether a suitable worker can be found inside the company or how we will find the candidate in the labour market. Based on the knowledge of situation in labour market, the company determines, whether it is looking for an employee or an external potential candidate.

3.2 Development

The term talent development was also already determined in the article War for Talent published by the McKinsey & Company in 1998. They describe talent as a priority that represents values for a healthy employee through the company. In order to be convincing in the market position, the provision of talent strategy should be strongly used in the company. "*Everyone knows how important feedback and coaching are, yet most companies don't do them very well. Seventy-three percent of executives' view informal feedback and coaching as essential or very important to development, but only 30 percent rate their company as excellent or very good at providing them. Sixty percent strongly value being mentored, but only 25 percent are content with their mentoring.*" (McKINSEY QUARTERLY, 1998, pg.55).

The world and the network society are launching impetus for the objection that many individuals confront. New technologies and new ways of working naturally create new types of employees, but also require new ways to talk about work as in general. People should use their analytical thinking. Whether are employed or not, they must be able to face traditional ways of understanding and working, be flexible and ready for change, perform new tasks, or identify opportunities for self-employment. All this means that people must constantly and effectively learn and develop in order to adapt to their changing world and build meaningful and fulfilling role in it (Beardwell, Thompson, 2017, pg. 217 - 253).

"Talent development is the process of ensuring that talented employees gain the skills and experience required to fulfil their promise, advance their careers and satisfy

the organizations need to fill senior and key posts within high-quality people", says Armstrong as well as: *"Talent development involves leadership and management development and career development."* (Armstrong, 2017, pg. 275).

As mentioned above, Armstrong also divides development into two categories (Armstrong, 2017, pg. 275):

1. Leadership development – *"prepare people for leadership roles and situations beyond their current experience. The aim is to enhance leadership qualities by getting participants to understand what leadership involves and enabling them to appreciate, practice and develop the skills required for effective leadership."*

2. Management development – *"aim to enhance the ability of participants to achieve their goals by directing and controlling a whole range of resources, including people."*

3. Career development – *"is concerned with shaping the progression of individuals within an organization in order to provide those within promise a sequence of experience and learning activities that will equip them for whatever level of responsibility they have the ability to reach. It includes career counselling to help people progress their careers to their advantage as well as that of the organization."*

"High-potential individuals will need to have their potential unlocked, be fast-tracked to retain their engagement, and developed in a number of areas, including emotional intelligence, technical skills and the ability to perform beyond their cultural comfort zones." (Tansley, Harris, Stewart, Turner, Foster, Williams, 2006, pg. 13). Coaching and succession planning are interactive talent management activities as internal development programs. Internal development programs and coaching are the fastest-rated procedures. The author also emphasizes, that it is necessary to pay attention to the nature of development and who has been systematically selected and considered as a talent by previous steps. "*How does talent management link to any career planning processes in place? A number of organisations encourage employees to take responsibility for their career management, which can induce a 'sink or swim' policy where only the very strong survive. This might not be the best policy for employees requiring additional support, such as those operating in a different geographical, technical or cultural domain as part of their developmental processes."* (Tansley, Harris, Stewart, Turner, Foster, Williams, 2006, pg. 14).

"In an attempt to evaluate performance and correct deviations, people leaders often compromise Engagement. Providing feedback is both a skill and an art. When it is not done well, employees may leave reviews with diminished Engagement. This feeling could decrease their motivation to hone their skills or increase their motivation to take their skills elsewhere. Additionally, the link to Capabilities is also often

sacrificed in the zeal to create Alignment. Managers are often so focused on goals and gaps that they do not provide sufficient time to coach their people. They are quick to focus on alignment gaps, but not on development ones." (Sciemann, 2014, pg. 284).

Employee training and development aims to increase their qualifications and the potential to learn skills and knowledge related to responsibility, competence in accordance with the business plan of the company. In addition to employee qualifications, education also offers other benefits such as increasing labour productivity as well as business attractiveness, improving working and people-to-people relationships, and employee motivation is also negligible. The form and type of education is most often based on internal assessments, and in the vast majority of companies this is a planned and long-term process. The forms of education include trainings, coaching, consultations, mentoring, internships in foreign companies, rotation of employees and the like. These forms of education will be explained more in detail below.

3.3 Retention

The goal of retention of talent is to ensure the stabilization of employees in the organization and create an environment sufficient for people to stay. The Overall staff stabilization is influenced by organizations reputation and recruitment, selection and placement, leadership style and level, opportunities for education and last but not least, recognition, valuation and performance rewards. The organization should turn into an attractive employer that offers high quality and creates a place where people like to work (Armstrong, 2017, pg. 292 - 295).

As Armstrong stays, it this creates a valuable offering for a talented individual, signalling that the organization will pay attention to healthy values. Employees can expect good governance, freedom and autonomy including highly inspiring work, career opportunities and appropriate reward. It is important to ensure that talented individuals feel that they are valued and that they are considerable or even paramount value to the organization (Armstrong, 2017, pg. 292 - 295).

Subsequently, the organization should focus on designing such activities that will prevent talented workers leaving the boundaries. Armstrong states, depending on the results of the analysis of all the information gathered and the overall assessment of the reasons for the departure of talented individuals or groups, organizations should address remuneration systems that are not competitive, unfair and biased. It is necessary to realize that it is not only about financial means, talent also needs to be offered other forms or rewards – interesting work, appropriate way of acting, etc. Work assignments and jobs should be created within the organization to ensure diversity of work, the importance of tasks, autonomy, control over own work and feedback (Armstrong, 2017, pg. 292 - 295).

"The current economic crisis has a drawback effect on the number of new products, services, and patents; the effect extended to cuts on research and development funding and spending." This was mainly reflected in talented workers who were less persuaded and motivated about keeping the workforce in the organization. Production and services of this organization, were therefore kept to a minimum. Employees know that they are able to additionally build up their potential in this environment. "*As a consequence, they leave the organization.*" In fact, focusing on the development of talented employees is a key accomplishment for enterprises and therefore and field worth investigating (Journal of Competitiveness, 2015, pg.2015).

"Low labour turnover can cause difficulties as a lack of people with new ideas, fresh ways of looking at things and different skills and experiences can cause organisations to become stale and rather complacent. It can also be difficult to create promotion and development opportunities for existing employees." However, it is important for companies to focus on a certain level of stability. Julie Beardwell and Amanda Thompson describe a job turnover index that focuses on graduates. This stability index focuses on percentage of employees who stayed over a period often one year. With this calculation, organizations are able to assess the extent to which they can retain employees (Beardwell, Thompson, 2017, pg.164).

$$\boxed{\frac{\text{Number of employees with one year's service at a given date}}{\text{Number employed one year ago}} \times 100\%}$$

Figure 4 – Stability index, (Brardwell, Thompson, 2017, pg. 165)

"The major drawback of quantitative methods is that they provide no information as to the reasons why people are leaving. So, quantitative analyses can help to highlight problems but they give those responsible for talent management no indication about how these problems might be addressed." (Beardwell, Thompson, 2017, pg.164).

Maintaining the talent in the company is an effort and ambition to understand the needs of talented employees. Talented people may be motivated by different needs than less talented employees. The challenge is to find a way to keep them happy and productive. Attractive work, a suitable working environment, a strong organizational culture, work flexibility, effective leadership, as well as financial or non-financial benefits are factors that a company can significantly influence in order to retain talent for future tasks. It is also very important to understand the reasons an employee leaving the company. With this knowhow employers can take advantage of creating or modifying existing processes.

It is as well necessary to focus on all areas where is possibility of commitment absence and an increase in talented dissatisfaction. Failure to address the areas affecting the retention and stabilization of talent could ultimately lead to talent leaving the company, which would certainly negatively affect its function.

3.4 Utilisation

The question of talent management is a topic that is discussed primarily in relation to larger organizations. Talent management has been poorly researched in small and medium-sized enterprises. At some stage however, some potential barriers to talent management can be pre-empted by asking some fundamental questions (Tansley, Harris, Stewart, Turner, Foster, Williams, 2006, pg. 18 – 19).

- *"Is talent fully utilised? Employee engagement tends to be higher in smaller than in larger organisations, so job satisfaction is high and can reduce 'career push' by employees."*
- *"How are or how can talent management initiatives be developed and applied where there's no HR department?"*
- *"Are smaller organisations provided with enough information on developing their future senior staff?"*
- *"Is there a lack of finances* to *identify and use appropriate resources, such as tools, training and development etc.?"*

"While talent management and succession planning can contribute to the success of the small or medium-sized organisation, the main barrier could be that strategy-making in areas of HR are limited generally, usually being done for operational not strategic reasons." (Tansley, Harris, Stewart, Turner, Foster, Williams, 2006, pg. 19).

Talents are used continuously, already during their development phase. Nowadays there are many methods of on-the-job training. The boundaries between development and use are gradually blurring and not waiting for an acute need, a crisis scenario where talent is to be used. Internal succession is a good way to use talent – career advancement is a strong motivator even in the retention phase.

To get the most out of talent, talent needs to know its role and know what it is expected to do in terms of results, how goals are measured and what competencies it needs to achieve them. This is provided by a work performance agreement that directly links individuals' goals with achievement of business goals, while respecting corporate values.

4 Employee development methods

The need to educate employees is an important indicator in HRM. Human capital is the bearer of the competitiveness of the company and so companies are looking for ways to stimulate the development of employees and thus also the development of the company. In practice, we can encounter a variety of educational methods, from those commonly known as function rotation to modern developmental methods. In general, we can divide education methods into those that take place within the organization – on-the-job training and those that take place outside the work environment – off-the-job training (Armstrong, 2017, 315 - 317).

Armstrong defines Learning and Development (L&D) as: *"the process of ensuring that the organization has the knowledgeable, skilled and engaged workforce it needs and that individual employees have the opportunity to develop their abilities and maximize their potential."* (Armstrong, 2017, 315). Armstrong also divides four components of L&D:

- Learning
- Development
- Training
- Education

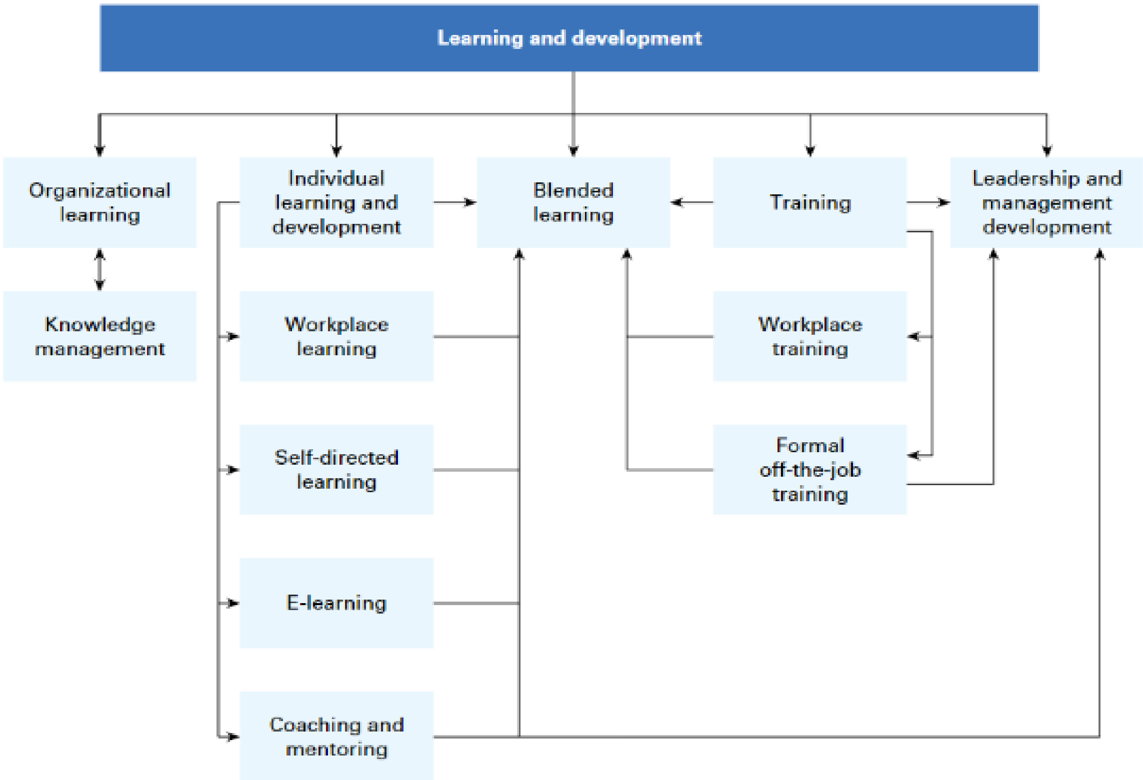

Figure 5 – The components of learning and development (Armstrong, 2017, pg.316)

As seen in the figure learning and development it contains a number of ways and principles that help employees develop their potential. These are the individual steps that arise from each other, but at the same time they take on each other and almost every one shout or method is related to each other. It is therefore not possible to generalize and draw a single approach, but as you can see on this map, it is important to understand L&D as a whole in such a way that every single step and team of learning will entangle a person separately.

However, it must not be forgotten that every organization is specific and there are specific needs with it, and this is also true for employees. Every job is different and each person has specific needs. Therefore, we cannot generalize and apply this map to all situations. However, it is important to understand the whole principle of education.

This thesis will mainly specialize in SMEs as mentioned above. Research on employee development will build on research on large enterprises, which will be explained below in more details – research processes, desk research field research etc. The most common methods of development will now be explained.

4.1 On-the-job training

On the job training know as well as OJT are all methods of education that take place during the work process directly in the workplace. It is an informal, lifelong learning method in which we gain practical experience, skills and knowledge. Workplace learning benefits from practical experience (as opposed to theoretical knowledge) and from contacts with other people in the workplace experience can be learned. Every successful company is based on efficient and well-coordinated people. The right to education in the workplace is the basis of such an achievement. Education is a lifelong process and development of every knowledge or skills directly in the workplace belongs to it as other types of education (Beardwell, Thompson, 2017, pg. 236).

4.1.1 Social learning

Acquiring work experience and knowledge right after joining tends to be carried out by various practices. The most obvious and cheapest method of development in the workplace is the so-called observation of colleagues. Majority of employees work and do their job as best as they can. The essence but also the fears of this approach are based on the assumption, that people are able to learn well by watching others. *"The underlying assumption is that the role model is an experienced, well-practised and skilled performer who has a good understanding of what needs to be passed on. However, they may not be good at their job, may exhibit inefficient job practices or inappropriate behaviour. There might be someone else who is better, or the role model* *may not have been trained in the practices they are modelling. Often this is a result of poor structure, design and planning, but it can result in the passing on of bad or even dangerous working practices."* (Beardwell, Thompson, 2017, pg. 236).

"Learning in the workplace is mainly informal, although line managers have an important part to play in facilitating it through coaching and by arranging supporting activities, including formal training sessions. much of it is experiential learning - learning by doing and by reflecting on experience so that it can be understood and applied." (Armstrong, 2017, pg. 349). Armstrong also points out the disadvantages. Direct learning at work was once translated as active learning, where the observer finally highlighted bad habits from his colleagues. It can be argued that formal education has its limits. On the other hand, it is worth highlighting that it is planned and systematic. Another problem is workplace learning, which depends on the willingness and ability of managers and supervisors to take responsibility for new staff. This is also related to the nature of the unmanaged and not always the combination of all steps leads to the right result (Armstrong, 2017, pg. 355 – 357).

4.1.2 Coaching

"Coaching provides a focus for developing individual performance in the context of a usually one-to-one relationship between a trained coach (either internal or external to the organisation) and an employee/coachee. The relationship is usually time-limited; goal, outcome and solution-focused, and aims to raise awareness and responsibility in the coachee." (Beardwell, Thompson, 2017, pg.238).

"Coaching, along with e-learning, represents the largest growth area identified in subsequent CIPD Learning and Development Surveys (2005–12) with staying power that has outlived that expected by the critics. It is considered, along with in-house development programmes, to be the most effective method of learning and development (CIPD, 2012c). Coaching is delivered by either in-house staff or external practitioners and often forms part of managers' job descriptions." (Beardwell, Thompson, 2017, pg.238).

Armstorng describes coaching as an individual approach that allows you to develop your skills and knowledge. Coaching is often mediated by experts from inside or outside of the organization. These specialists specialize in specific areas of skills or behaviour. Human resources professionals must be prepared to convey such activities as their training and development responsibilities. *"Coaching is sometimes informal but it has to be planned. It is not simply checking from time to time on what people are doing and then advising them on how to do it better."* (Armstrong, 2017, pg. 660). *"As far as possible, coaching should take place from the framework of a general plan of areas and direction in which individuals benefit from further development."* (Armstrong, 2017, pg. 660).

Coaching is often cited as an important tool for talent management in senior positions. It is necessary to specify for what specific activities coaching is used. Is it mainly used to develop employees' knowledge? In order to understand how talented people can be rewarded, it is necessary to get different incentives for rewarding. Simple division of them into financial and non-financial. However, we must not forget the important part and how much it costs and whether it is worth it (Tansley, Harris, Stewart, Turner, Foster, Williams, 2006, pg. 2).

4.1.3 Mentoring

The terms mentoring and coaching may seem at first glance to be the same processes of education. There is, however, a difference in the relationship between the participants in the process - in this case, the company employees. Mentoring has a much longer history. because in ancient Greek literature he was a friend to whom Ulysses had entrusted the care of his young son before embarking on his epic journey, the mentor was described as a mentor. *"Mentoring is based on a 'role model' relationship where a more senior or experienced employee takes a supporting role in the development of a new or younger employee. It can be formal or informal and relies on the development of a positive advisory relationship. As such, it includes the skills of coaching, facilitating, counselling and networking."* (Beardwell, Thompson, 2017, pg. 236 - 237). The relationship between the mentor and the pupil - in this case, again to the employees of the company, is often mutually beneficial. Thanks to their activity, mentors get a challenge to understand their own jobs and their organization. Through different paths they seek ways to help them effectively and share this understanding.

Armstrong describes mentors as person who deliver to people (Armstrong, 2017, pg.660 – 661):

- *"Advice in drawing up self-development programmes or learning contracts"*
- *"Guidance on how to acquire the necessary knowledge and skills to do a new job"*
- *"Advice on dealing with any administrative, technical or people problems individuals meet, especially in the early stages of their careers"*
- *"Information on "the way things are done around here" – the corporate culture in terms of expected behaviour"*
- *"Help in tackling projects – not by doing it for them but by pointing then in the right direction, helping people to help themselves"*

Mentoring is basically a method of development, but mainly a partnership. The educated worker chooses his or her supervisor – mentor, and also chooses the intensity and form of education. The mentor acts as an assistant and guide throughout the training, motivating ad providing feedback. The advantage is that the educated employee chooses a mentor according to their needs and preferences. He then provides the necessary support during training.

4.1.4 Job rotation

"Deployment is an important aspect of talent management, and job rotation and job enrichment are vital aspects of experiential learning in becoming a leader. New recruits with high potential coming to a large organisation could well have expectations that they'll be required to be mobile and therefore to move around the organisation. If this doesn't happen, it can lead to employee engagement and commitment problems later on." (Tansley, Harris, Stewart, Turner, Foster, Williams, 2006, pg. 14).

In an economic situation in which routine progression activities and enhancement of abilities can become boring, it is time to change some practices and activities and develop or raise skill levels. This development can be mediated by the organization by encouraging employees to regularly change jobs. If the change is well structured, it can be a positive learning experience for employees. In this way, it can also provide side benefits to business performance. *"It is usually part of a larger agenda of "job enrichment" which aims to motivate staff and increase productivity."* With time, this method has been criticized because it is not planned and structured in advance. It focuses mainly on achieving organizational results of flexibility and efficiency, while forgetting the development of employees (Beardwell, Thompson, 2017, pg. 239).

Another different division into rotation within a function and inter-functional rotation. The former enrich individuals with experience in their specialization, while the latter aims to prepare executives for promotion or performance in a function that requires a more comprehensive understanding of company processes. It is necessary to link the rotation plan to the overall business strategy, career development and succession plans. If this is not the case, work rotation can become counterproductive (Elegbe, 2010, pg. 15).

In terms of employee development, job rotation is a very positive tool. Traders will learn how difficult it is to realize a service or develop a product and, on the other hand, implementers will experience how difficult it is to sell something today. Mutual understanding of each function will greatly reduce potential conflicts and employees should be more accommodating.

4.1.5 E-learning

"E-learning, online learning, or technology-enhanced learning has revolutionised the learning landscape generally, and at work has improved access and availability enormously. While many large organisations invest in an online learning platform to provide formal course-based learning (technical or managerial, professional development or legal compliance), a broader range of more informal activities and techniques fall under the umbrella of e-learning. for example (Beardwell, Thompson, 2017, pg. 240):

- *"group-based activities such as discussion boards, webinars and podcasts (to replace face-to-face interactions in a classroom)"*
- *"individual activities such as blogging and micro-blogging (for developing reflective practice)"*

A coherent system and structure of e-learning helps the student gain considerable autonomy. The system of guided discovery, through new and modern means, can accompany pupils through activities synchronously or asynchronously, together or separately. For this reason, the e-learner's activity and focus limits are less defined than traditional learning interventions (Beardwell, Thompson, 2017, pg. 240).

"E-learning enhances learning by extending and supplementing face-to-face learning rather than replacing it. Reinforcement is provided through post-event reading, help with self-assessment and chatroom support." E-learning is often used for initial training. Classically, the e-learning summary of procedures provides content in the form of training, or classic non-fatal materials in the form of textbooks, delivered in small batches that last about 10 minutes (Armstrong, 2017, pg. 360).

Armstrong considers the main advantages of e-learning to be flexible, easy for communication, possible adaptation to the needs and needs of those whom it is intended, self-paced learning speed, and the use of a wide range of learning tools. Despite the fact, it is more popular and more frequent, it has its disadvantages. There is absence of face-to-face communication, a sense of isolation and the financial and time consuming for the preparation (Armstrong, 2017, pg. 259 - 263).

E-learning is type of education using information and communication technologies. In practice it also refers to services that are based on this type of education and tools (software) that support this type of education. It is an organized form of teaching (self-study) according to a set curriculum. This type of learning uses a variety of multimedia content such as presentations, texts, links, video, voice comments, animated sequences, custom notes, and the entire course is usually completed with a test.

5 Research methods

"When listening to the radio, watching the television or reading a daily newspaper it is difficult to avoid the term 'research'. The results of 'research' are all around us. A debate about the findings of a recent poll of people's opinions inevitably includes a discussion of 'research', normally referring to the way in which the data were collected. Politicians often justify their policy decisions on the basis of 'research'." This is how authors of the book *"Research methods for business students"* start the book with explaining the whole process of research methods and its benefits and threats (Saunders, Lewis, Thornhill, 2009, pg. 4).

They in detail describe qualitative, quantitative and mixed methods. For this theses the most convenient method is the qualitative one. The research will contain out of two parts. The first one will focus on desk research – secondary data with methods of document screening, sourcing numerical data from final reports of large enterprises. Second part will contain with techniques and tools of primarily data by creating surveys and questioners. This second method follows from the first research method (Linderová, Scholz, Mundich, 2016).

5.1 Desk research

Desk research is a basic type of research that is appropriate, especially when there are not enough resources to carry out its own research. Research from the table can also be called. secondary research, which uses already completed research results, but which were created for a different purpose.

Desk research - secondary data analysis, is a research method, which is based on the processing of current data. These data can consist of professional publications, annual and media reports, research project outputs and databases of governmental and non-governmental organizations, etc. Desk research is a necessary step to start any research project. It enables to achieve to basic know-how of the researched consequence and to clarify the design of the research. In some specific situations, if there is an acceptable number of significant data, this approach can be used without the need for a subsequent field survey. However, in such a case, the researcher runs the risk that the results obtained may not be valid (http://www.economicsdiscussion.net/).

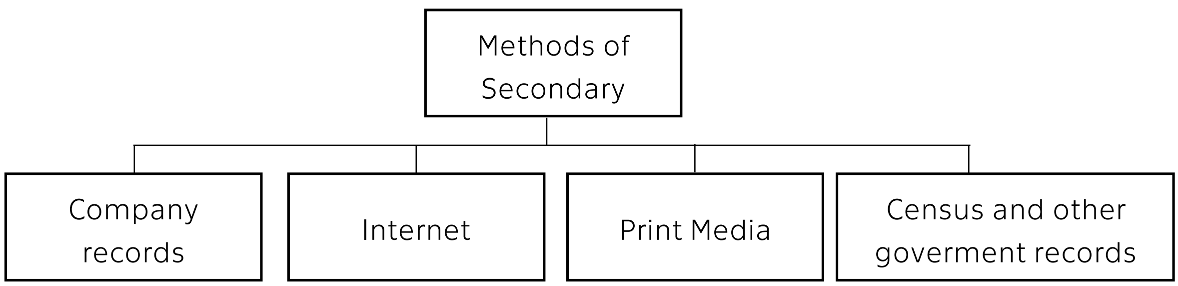

Figure 6 – Different methods of secondary data collection (http://www.economicsdiscussion.net/)

1. Company records

This method provides information in the form of sales records, company closures, balance sheets, financial analysis, etc. This information is used to perform data analysis and predict overall company growth in the future. It also helps in deciding whether a company is moving in the right direction to achieve its vision or not. Company records are maintained each year by the company itself http://www.economicsdiscussion.net/demand-forecasting/data-collection-for-demand-forecasting/3583).

2. Internet

Given the information regarding the previous researches done on the same topic. The Internet also provides lots of the data related to the research from different sources (http://www.economicsdiscussion.net/demand-forecasting/data-collection-for-demand-forecasting/3583).

3. Print media

This method offers published information by the media. Printed media include newspapers, magazines, books, research papers and magazines. The data collected from the print media will give an overview of the current market situation and the views of experts on various topics (http://www.economicsdiscussion.net/demand-forecasting/data-collection-for-demand-forecasting/3583).

4. Census and other government records

Furnish a large data of each and every individual of the state. This data contains the personal information of respondents. It is used mostly used by government and big organizations. This type of data helps in conducting research on a big scale (http://www.economicsdiscussion.net/demand-forecasting/data-collection-for-demand-forecasting/3583).

5.1.1 Contents analysis of documents

Content analysis is a quantitative type of data analysis that is used for text analysis, including transcripts of interviews, newspapers, books, manuscripts, and websites to determine the frequency of specific words or ideas. The results of the content analysis of documents make it possible to identify, as well as quantify, specific ideas, concepts and their associated patterns and trends of ideas that occur within a particular group or over time (Linderová, Scholz, Mundich, 2016, pg. 54).

Content analysis assesses artefacts of previous activity. Content analysis presents methods and rules for determining the topic of a work or project, including verbal analysis of the content and analysis and comparison of the obtained information. Specific words and topics are searched for, frequency of their occurrence, meaning and relationship are determined and the acquired knowledge is interpreted. Content analysis can be used to verify that a document characterizing an activity contains relevant and usable data (Saunders, Lewis, Thornhill, 2009, pg. 266 - 268).

5.1.2 Meta-analysis

It is a statistical method of data analysis, in which data from several different, independent analysis are mass processed. The aim of this analysis is their mutual integration and assessment of their effectiveness. At the same time, this method makes it possible to identify and quantify current trends or to explain the different conclusions of individual analysis. The meta-analysis then has much more weight than the outputs of the original individual analysis from which it was processed (https://www.meta-analysis.com/).

This method is based on the fact that by combining several analyses in one, a much more accurate and objective analysis of the issue will arise than individual analysis. The purpose of meta-analysis is to identify the causes of possible differences between individual analysis, to verify hypotheses or to limit "false" results (https://www.meta-analysis.com/).

5.2 Field research

While secondary data may be available to go directly to potential customers, distributors and retailers, it can sometimes be less costly in the long run than spending a lot of time in embassies, business associations, and information centres.

Once the sources of secondary information have been exhausted, the next step is to collect the primary data that satisfies the specific information requirements necessary for management decisions. Primary sources often reveal data that is not available from secondary sources.

Primary data sources in the target market are those entities that will sell or have a direct impact on the sale of products. They are consumers, distributors, entrepreneurs or the government. The collection of appropriate data requires a certain process to reach these data sources (Saunders, Lewis, Thornhill, 2009, pg. 256 - 271).

5.2.1 Observation

Observations for quantitative research may be either without direct contact between the observer and the observer or with the active participation of the observer. For example, when an observer takes on the role of a guest in a restaurant. The advantage of this method is that it does not depend on the respondent's willingness to cooperate. So this situation is completely anonymous for the observer. Especially in a standardized interview, the interviewer may be stylized by the interviewer, which is not a threat for observation. The disadvantage is the considerable time required, especially in comparison with the questionnaire. It is most often used in surveys and surveys where it is necessary to obtain so-called evidence data.

For observation, it is very important to plan the dates, times and locations of observations correctly to cover all common situations. As an example we can imagine observation of respondents in the zoo. It is by no means possible to make a non-participating observation in the zoo only once - at one particular date, for example in January, and publish the results as generally valid. Because the number of visitors will be quantitatively and qualitatively different in the winter and summer, different on the working day and the rest day, etc. (Linderová, Scholz, Mundich, 2016, pg. 48 - 49).

5.2.2 Interviewing

Types of standardized interviewing include written interviewing - questionnaire and personal interviewing - personal interview, telephone interview. Personal interviewing in quantitative research is relatively time-consuming, organizationally and financially expensive, based on record sheets with a pre-prepared set of standardized questions. They are therefore subject to similar rules as for the questionnaire (Linderová, Scholz, Mundich, 2016, pg. 49 - 54).

5.2.2.1 Questionnaire

At universities, the questionnaire is one of the most used methods of primary data collection in quantitative research. especially in modern communication technologies. It is also advantageous for the considerable anonymity of the respondents. On the other hand, the popularity of the questionnaire surveys can lead to the respondents' unwillingness to fill in another questionnaire, thus the return of the questionnaire can drop significantly. The use of a standardized questionnaire is appropriate for mass information research in terms of the quality of services provided. For example, the questionnaire can be used to compare the satisfaction of respondents in a certain territory. In the quantitative research and the questionnaire, questions like WHY? It does not make much sense to ask questions about the far past and future in the questionnaire. The questionnaire also never includes suggestive questions (suggesting any possibility), hypothetical questions or concerning the opinion of someone else (CRAWFORD, 1997, available at: http://www.fao.org/3/w3241e/w3241e05.htm#chapter%204:%20questionnaire%20design).

Another pitfall of the questionnaire lies in its distribution. Currently, there are three forms of questionnaire that are practically used (Linderová, Scholz, Mundich, 2016, pg. 49 - 54):

1. printed questionnaire - The researcher may ask the operator of the institution to arrange a printed questionnaire. Ideally, the researcher duly justifies the potential benefits of the research results for the operation of the facility and thus motivates its operators to cooperate. Printed questionnaires sent by mail are now much less used because of the cost and widespread use of e-mail.

2. electronic questionnaire - The electronic questionnaire began to expand in a time of massive growth in the number of Internet users and the availability of e-mail services. The electronic questionnaire can be disseminated by targeted distribution to specific e-mails. You can also use the snowball effect, where the researcher sends an e-mail with a questionnaire to several respondents and asks them to forward it to other respondents in the sample.

3. web / online questionnaire - The web / online questionnaire is especially popular among students today. The researcher only sends a link to a web questionnaire within the sample. The link can be sent by e-mail or social networks. The pitfalls of the online questionnaire are linked to the sample. If, for example, the researcher deals with a visit to a particular city and uses only an online questionnaire, there will be a disproportion in the sample in terms of age and often the place of residence. Therefore, it is advisable to use a separate web questionnaire for a relatively closed target group.

6 Questionnaire

In this part of the theses will be more specified one of the interviewing method – web/online questionnaire.

6.1 Questionnaire creation

The design of the questionnaire depends on whether the investigator wishes to collect exploratory qualitative information to better understand or generate hypotheses about the subject. But he may also want quantitative information to test specific hypotheses that have been performed (CRAWFORD, 1997, available at: http://www.fao.org/3/w3241e/w3241e05.htm#chapter%204:%20questionnaire%20design).

Crawford describes a nine steps which create the development of a questionnaire.

1. Decide the information required.

2. Define the target respondents.

3. Choose the method(s) of reaching your target respondents.

4. Decide on question content.

5. Develop the question wording.

6. Put questions into a meaningful order and format.

7. Check the length of the questionnaire.

8. Pre-test the questionnaire.

9. Develop the final survey form.

6.1.1 Decide the information required.

"It should be noted that one does not start by writing questions. The first step is to decide 'what are the things one needs to know from the respondent in order to meet the survey's objectives?'" (CRAWFORD, 1997, available at: http://www.fao.org/3/w3241e/w3241e05.htm#chapter%204:%20questionnaire%20design).

Questionnaire assistance can be obtained from secondary data and exploratory research. Regarding secondary data, it is important to take into account surveys that have been based on the same or similar problems in the past. In this case, account must be taken of factors that have not yet been explored and how the current survey questionnaire can build on the information so far discovered.

(CRAWFORD, 1997, available at: http://www.fao.org/3/w3241e/w3241e05.htm#chapter%204:%20questionnaire%20design).

6.1.2 Define the target respondents

At the beginning, the researcher must always define the target group that represents the sample on which the questionnaire will be built. Secondly, a sampling framework must be developed. Thirdly, when designing the questionnaire, we need to take into account several specific characteristics of the target respondents.

6.1.3 Questionnaire structure

An accompanying description should be attached to the questionnaire explaining the reason and purpose of the survey. This is the first part of the questionnaire. The messages contained in the cover letter will affect the responses from the respondents. It is also customary for some research projects to send an introductory letter before processing the questionnaire.

At the beginning of the questionnaire it is necessary to explain why the respondent should complete the survey. In order to maximize the response, this explanation must be on the first page of the questionnaire in the cover letter (Saunders, Lewis, Thornhill, 2009, pg. 360 - 395).

6.2 Decide on question content and wording

Researchers must always be prepared to ask, "Is this question really needed? No question should be included unless the data it gives rise to is directly of use in testing one or more of the hypotheses established during the research design."

(CRAWFORD, 1997, available at: http://www.fao.org/3/w3241e/w3241e05.htm#chapter%204:%20questionnaire%20design.

There are seven possibilities of interpreting questions (Saunders, Lewis, Thornhill, 2009, pg. 374 - 383):

- *Open questions* - they are used in semi-structured, depth-sensitive interviews. Questionnaires are important if there is no consistent answer to the question, for example in exploratory research.
- *List questions* - it contains a list of answers from which you can choose from several options. They are useful when the respondent considers all possible answers. The answer must be clear. The types of responses that are commonly used are: yes / no, agree / disagree, and the like.
- *Category questions* - each respondent's response must be directed to only one category. They are used to collect data on behaviour attributes. The number of categories covered by the questionnaire without affecting the accuracy of the responses depends on the type of questionnaire.
- *Ranking questions* - this type of question asks the respondent to put things in a certain order. In this way, the relative importance for the respondent may appear. Also included is the "other" feature, which allows you to add another feature.
- *Rating questions* - are used to collect opinion data. In ratings, the most commonly used rating scale is where the respondent expresses how strongly she agrees or disagrees with a statement or a series of statements by pre-forecasting multiple point scales. Both positive and negative claims should be included.
- *Quantity questions* – the quantitative question is answered by a number indicating the size of the characteristic. For this reason, such questions are typically used to collect behaviours or attributes.

- *Matrix questions* – this type allows you to record answers to two or more similar questions simultaneously. Questions are displayed in columns and answers are displayed in rows. The response is then recorded in the cell where there is a row and a column. Although the use of a matrix saves space, respondents may have difficulty understanding this methodology.

"Survey questions can be classified into three forms, closed, open-ended and open response-option questions." (CRAWFORD, 1997) *"The wording of each question will need careful consideration to ensure that the responses are valid – that is, measure what you think they do."* (Saunders, Lewis, Thornhill, 2009, pg. 383). The questions will have to be in line with the context for which they were written.

Research questions are based on a general definition of objectives and transform them into a more specific and specific form. They begin the process of linking abstract concepts used to identify targets with specific and specific data and data indicators that will actually be used in research. Clarifying research questions is as important as clarifying objectives (Linderová, Scholz, Mundich, 2016, pg. 29):

6.3 Data analysis and processing

The question is not only where to store all collected data, but above all how to work with them. In the last decade, a number of tools have been developed to make data work easier. At present it is not necessary to purchase complex and expensive systems or additional modules. Most high quality questionnaire platforms incorporate basic analysis tools that are automatically prepared without having to deal with anything.

6.3.1 Statistical data assessment

Each statistical analysis begins by counting the individual responses, which are in statistical terminology of frequency. Traditionally, absolute and relative frequencies are used to express the representation of a particular value in the total and expressed as a percentage. Cumulative frequencies are also used, again in absolute and relative values, which are incremented from the first to the last value, so that the sum of all values up to a certain step can be seen. The last value therefore always reaches the total number of frequencies (https://www.ecommercebridge.cz/).

The following techniques are used under these limitations (https://www.ecommercebridge.cz/):

- Modus - most common value
- Median - value in the middle of a series of values dividing it into two groups of equal frequency

- Arithmetic average - is a statistical quantity that in a sense expresses a typical value describing a set of many values
- Standard deviation - is a measure of the amount of variation or dispersion of a set of values

6.3.2 Contingency tables

Another very typical analysis is a contingency analysis, respectively a contingency table. It serves for a transparent representation of the relationship of two data - obtained from two different questions. The rows correspond to one of the questions and the columns to the other. Pivot tables can also be a starting point for evaluating hypotheses about the interconnection of individual variables.

"As with individual variables the best method of finding specific data values is a table. This is known as a contingency table or cross-tabulation, and it also enables you to examine interdependence between the variables. For variables where there are likely to be a large number of categories (or values for numerical data), you may need to group the data to prevent the table from becoming too large." (Saunders, Lewis, Thornhill, 2009, pg. 439).

Number of claims*	Male	Female	Total
0	10032	13478	23510
1	2156	1430	3586
2	120	25	145
3	13	4	17
Total	12321	14937	27258

Table 2 - Contingency table: number of insurance claims by gender, 2008 (Saunders, Lewis, Thornhill, 2009, pg. 439)

6.3.3 Questionnaire evaluation programs

- Analysis as part of an online questionnaire tool.

The easiest way to process data is through the use of analytical tools available directly in better online questionnaire tools. These platforms allow not only to create a questionnaire and collect answers from respondents, but usually to cover all the need for analysis. Outputs are online and can be shared freely or password-protected. The results are displayed in tables and displayed in bar or pie charts where the calculation logic allows it (https://www.ecommercebridge.cz/).

The big advantage of these analytical tools implemented directly into the questionnaire platform is that the analysis is directly linked to the questionnaires. There is no need to modify data for the software. Moreover, this interconnection implies that only relevant analysis corresponding to the nature of the data are carried out (https://www.ecommercebridge.cz/).

There are several models statistical software to use (https://www.ecommercebridge.cz/):

1. Excel - this software is a lock for quick editing of answers to charts and tables. It handles descriptive statistics, offers several types of graphs and several more advanced features. The disadvantage is that in some cases the setup of the analysis is more complicated than with standard statistical tools.

2. SPSS - this statistical software is paid and used primarily by large companies to work with all kinds of data. It also supports datamining processes, including scoring results and visualizing data relationships.

3. Statistica - this also paid statistical software is a traditionally offered program. Its advantage is that it contains almost every function that is needed for evaluation. Examples include contingency testing of individual questions or confidence intervals. It also supports the import of spreadsheet data.

4. Google drive – spreadsheet - the free questionnaire evaluation tool is spreadsheets from Google. Like Excel, it will help you in the basic evaluation of the questionnaires. While it does not offer as many features, it provides all the benefits of Google Drive, such as working online and making it easier for others to share. It is also one of the simplest to use.

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7 Research structure

7.1 Research goal

The goal of the research is to ensure, that the enterprise develops a competitive advantage by building up an environment of efficient human capital and to confirm talent management as a path to obtain company's goal. The aim is to analyse the usage of development methods between large enterprises versus small and medium-sized enterprises, with the use of field research and desk research. This thesis deals with human resource strategy, to establish that an enterprise develops and educates their employees, which the company needs and engage efficiently. The outcome of the bachelor thesis is, to recommend to small and medium-sized enterprises, which development methods create them a competitive advantage.

7.2 Research methodology

As previously said, Theses is contained of two researches. Desk research and field research. The desk research focuses on large enterprises and their employee development methods. In this sector the research focuses specifically on on-the-job training methods including: social learning, coaching, mentoring, job rotation and e-learning. To achieve concrete information about employee development in large enterprises, a content analysis technique is used, where information appears in company records and on the Internet – on the websites of specific companies.

The second part of the research consist of field research. The goal of the field research is to confirm or refute, whether micro, small and medium-sized enterprises use the same or different employee development methods – on-the-job training methods, and then compare the results. For the acquisition of this data will be carried out using the interviewing method and specifically the online questionnaire. This technique was used because of the anonymity of the respondents and was also the best option for interpreting the results.

7.3 Target groups

As already mentioned there are two types of research and due to this fact there are two target groups:

1. Large enterprises

2. Micro, small and medium-sized enterprises

The important difference of these groups is, that within the first group there are specifically named companies: *KPMG, PwC – Pricewaterhouse Coopers* and *Ernst & Young.* The second group contains of micro or small or medium-sized enterprises who submitted the above questionnaire. The common features of all the above-mentioned companies are, that they operate in Slovak Republic and are also active in accounting, auditing and tax consulting sector.

7.4 „Big four"

The Big Four is the name used worldwide for the four largest consulting firms – PwC – Pricewaterhouse Coopers, KPMG, Deloitte and EY - Ernst & Young. They also offer services such as audit, assurance, corporate finance and legal services. Deloitte was the largest of the four companies and therefore the largest in revenue in the world in 2019. PwC and EY generated a large portion of their revenues in the audit/assurance /business risk services segment, while Deloitte and KPMG in their advisory/consulting segment (https://www.statista.com/).

All of them also provide massive employment and career development opportunities to accountants and auditors around the world.

7.4.1 Contents analysis of desk research

1. KPMG

"One of the main elements of quality is that our professional staff have the necessary knowledge and experience, dedication and the desire to carry out audits of the highest quality. This requires appropriate recruitment, development and progression, retention and assignment of professional staff." (https://assets.kpmg/content/dam/kpmg/sk/pdf/2019/sprava-o-transparentnosti-2018.pdf).

KPMG's approach to performance development is linked to the values of corporate culture and is thus designed to clearly express the need for success both individually and collectively.

In its transparency report, KPMG describes personal development, which they consider to be very important, precisely because each employee has in addition to professional knowledge, also leadership skills that enables him / her to work more perfectly and eventually develop. The company applies performance development, which is applied to all positions. This process regularly evaluates broader targets throughout the year. A culture of continuous improvement is subjected to provide feedback from colleagues at both lower and higher levels. In the context of the audit, professional staff are allowed to develop their skills and behaviour through courses designed to improve personal egotism and develop professional skills.

(https://assets.kpmg/content/dam/kpmg/sk/pdf/2019/sprava-o-transparentnosti-2018.pdf).

Employees are also subjected of being able to deliver high performance through coaching and mentoring in races, job assignments, and rotation options within the Global Mobility Program. Rich learning experience is available when needed through coaching and just-in-time education. The aim of continuous education is to ensure continuous appropriate education of employees, developing knowledge and skills necessary to carry out work.

(https://assets.kpmg/content/dam/kpmg/sk/pdf/2019/sprava-o-transparentnosti-2018.pdf).

In addition to general world trends, education is regulated by topics that are specific to Slovakia, such as tax laws, legislation act. The new employees will undergo professional training for a week and will be followed by others in the following years. These trainings are conducted by the company and are taught by senior colleagues. Part of the training is also carried out in the form of e-learning. In addition to the personal development already mentioned, the lifelong learning strategy requires all professionals to be continuously trained and to respect the relevant requirements for professional development.

(https://assets.kpmg/content/dam/kpmg/sk/pdf/2019/sprava-o-transparentnosti-2018.pdf).

2. PwC - PricewaterhouseCoopers

"Working at the PwC financial service centre has several advantages. Teams are smaller, tasks and job descriptions defined wider, corporate culture friendly and open. We pay attention to the career growth of each of our people, paying attention to regular evaluation of results and individual approach, listening to the needs of individuals and personal preferences." (https://www.pwc.com/sk/sk.html)

The Millennium Generation, that is, young people born between 1980 and 2000, consider education, development and work-life balance to be more important than financial reward. Almost one quarter of respondents says education and development are the benefits that employers value most. Using your own technology is common at work. Three-quarters of respondents said they were doing their job more efficiently with access to popular technologies. If we compare the millennium generation with older business colleagues, it is probably the first generation to have a better command of the key business tool at the start of employment. (https://www.pwc.com/sk/sk/tlacove-spravy/assets/2011/2011-12-20_millennials_sk.pdf).

As one of the development tools, the company has set the criterion that in the case of audits of the public interest entity, the key audit partner must not have been engaged in an engagement for more than 5 years. This phasing-in mechanism is applied in stages mainly on the basis of individuals and not on the basis of the entire engagement team.

(https://www.pwc.com/sk/sk/publikacie/assets/2018/sprava-o-transparentnosti-2017-sk.pdf).

In order to achieve maximum consistency in attitudes to quality within the company a formal education plan was developed to determine access to training on audit approaches and tools. The leader for education and further development will then assess what additional training is needed to address specific local needs. Such training is also complemented by knowledge from other employees, whether in the form of gaining or passing on feedback, observation and collaboration with others to underpin the performance of the engagement.

(https://www.pwc.com/sk/sk/publikacie/assets/2018/sprava-o-transparentnosti-2017-sk.pdf).

The company has a clearly defined training program for audit professionals, including statutory auditors, and has established courses for each job and monitors participation in these training activities.

3. EY – Ernst & Young

"Our goal is to build the same quality corporate culture. We realize that better working conditions that enable us to acquire and retain the best and create space for them to grow further mean better service for our clients. That is why we invest in three key components: openness, professional development and engagement." (https://www.ey.com/sk/sk/about-us/our-people-and-culture).

"The essence of our approach to the professional development of our people is to provide them with the best conditions for further education and practical experience so that they can develop their careers and best serve our clients. We pay great attention to educating current and future leaders of our organization." (https://www.ey.com/sk/sk/about-us/our-people-and-culture).

"The managers of the multinational corporation Ernst & Young are no longer interested in whether potential employees have graduated from college or not. They found that there was no relationship between academic achievement and subsequent performance at work. They will verify the necessary skills with their own tests. This example shows that attitudes towards higher education are changing and are losing importance. The question remains whether this is a positive or negative phenomenon." (https://dennikn.sk/369858/nezaujima-ernst-young-vas-diplom-urobte-zo-vzdelania-zalubu/). In this way, the preferred Slovak daily news on the situation regarding the approach of employee education in the leading auditor company in 2016.

The company supports top - up support in the development of its employees, but at the same time points out that an important step for emphasizing quality and professional responsibility must be started by the employees. The corporate culture creates a wide space for mutual cooperation and emphasizes consultations when dealing with complex or ambiguous issues.

(https://www.ey.com/Publication/vwLUAssets/2018__Sprava__o__transparentnosti__-__EY__Slovakia/$FILE/FY18__Sprava__o__transparentnosti-EY__Slovakia__sec.pdf).

A key audit training plan is a combination of interactive text-based simulations and e-learning modules on demand by application support. It is a highly effective education that complements training programs designed to reflect current changes in accounting and standard financial reporting as well as current issues in the field. Professional development of their specialists is realized not only through official training programs but also thanks to the leadership and experience gained during the work on the job. The role of management is to apply knowledge and experience at work. Experienced professionals are expected to lead less experienced staff to contribute to the rattles and thus ensure their ongoing training.

(https://www.ey.com/Publication/vwLUAssets/2018__Sprava__o__transparentnosti__-__EY__Slovakia/$FILE/FY18__Sprava__o__transparentnosti-EY__Slovakia__sec.pdf).

The company also invests considerable resources in knowledge and communication networks that enable employees to quickly disseminate information and serve as an effective platform for collaboration and exchange of best practice

4. The summarisation

Several common features of all these companies can be seen summarizing this part of the research. All companies put great emphasis on revamping educational and development activities. These activities are complex and have specific rules. They are also underpinned by a number of legal obligations in the areas of accounting, taxation and auditing, which are reflected in the whole process of employee training. For example, it concerns studying new laws for a given year. It is logical that the education of such areas must be regular.

Given the size and financial capacity of all companies, they are able to carry out most of the training activities within the internal process. For these activities, companies use their own departments, which, thanks to the size, are able to make use of. To make learning methods more effectively, some learning activities are provided through e-learning. These are activities that the employee is able to understand and apply to his work himself. In this case, companies emphasize possible coaching and mentoring, where the supervisor oversees the application of knowledge of the employees.

These trainings will mainly focus on hard skills. Companies also take into account both ethical requirements and the development of soft skills that help build a corporate culture. These development processes are also structured to some extent. One of the methods they use is for example feedback from colleagues in lower as well as higher positions, or directly from their supervisor. However, it is clear that in these activities, employees do not come into contact with the top executives who currently cover the corporate culture.

7.5 Identification and evaluation of acquired data

The aim of this chapter is to identify and analyse the basic data obtained using an online questionnaire. These are mainly identification, so-called letter questions, to which respondents answered. Out of the 27 expected respondents - heads of micro, small and medium-sized enterprises, 25 responded. The return rate of the questionnaire in this case is 92%, which is a positive phenomenon for processing the results.

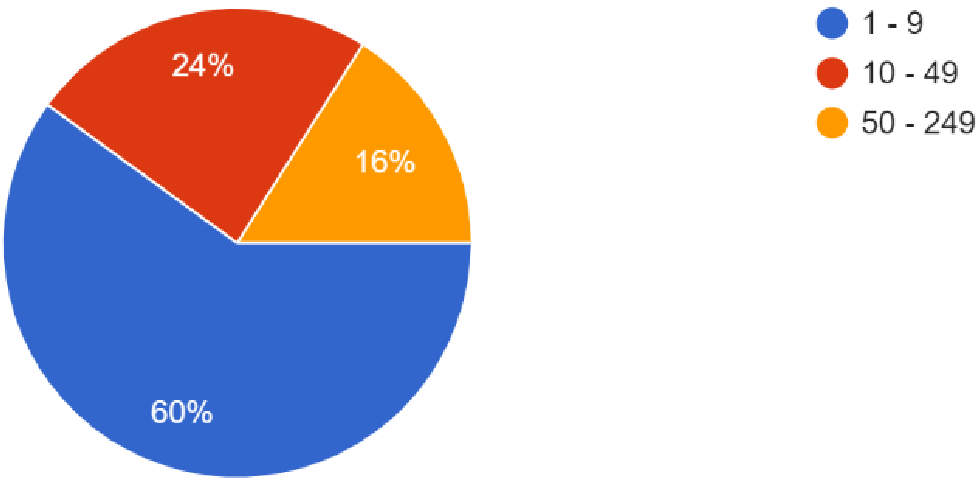
It should be noted that the questionnaire was formulated in the Slovak language precisely because Slovak companies were addressed. Therefore, in addition to the evaluation of the questionnaire, questions and answers will be translated into English.

1. How many people do you employ in your company?
    a. 1 – 9
    b. 10 – 49
    c. 50 – 249

Using this question, a spectrum of company sizes among the respondents was surveyed. The breakdown of responses was based on Chapter 1.4 of the Small and Medium Enterprises, specifically Table 1. As can be seen, the larger half ranked among micro enterprises, followed by small companies in the second place. It can also be concluded that the accounting and taxation sector is not the practice of operating medium-sized companies.

It is very important to remember that the majority of responses are micro-enterprises - 60%. It is therefore important to take this fact into account in the following questions and their copies.

Chart 1 – The number of employees in SMEs, Resource: own processing

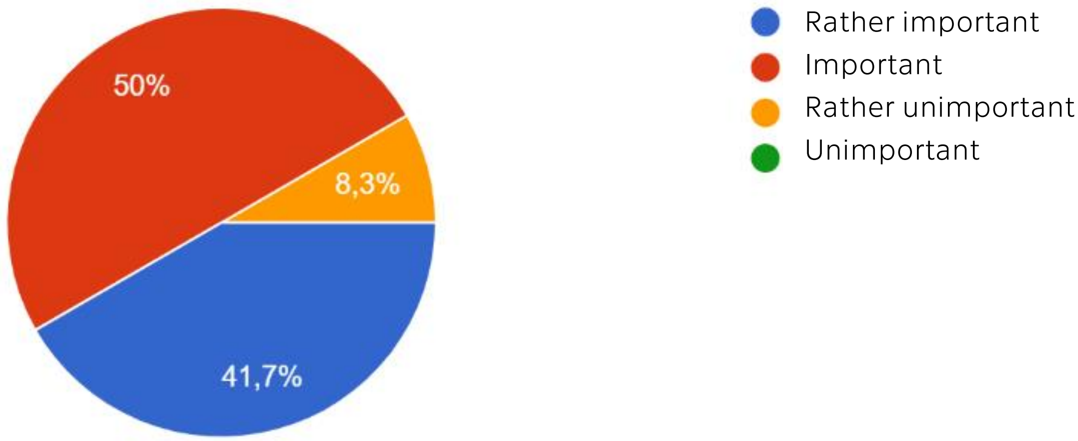


2. Do you consider the development and education of employees as important?
    a. Rather important
    b. Important

c. Rather unimportant
d. Unimportant

This question shows that 91% of employers consider training and development of employees an important activity. Less than 10% respondents responded in the opposite direction. This result is also shared by large companies, for which educational means are also important, as described above. An interesting fact is that just 9 out of 15 employers in micro enterprises consider education to be important.

Chart 2 – Importance of development and education, Resource: own processing

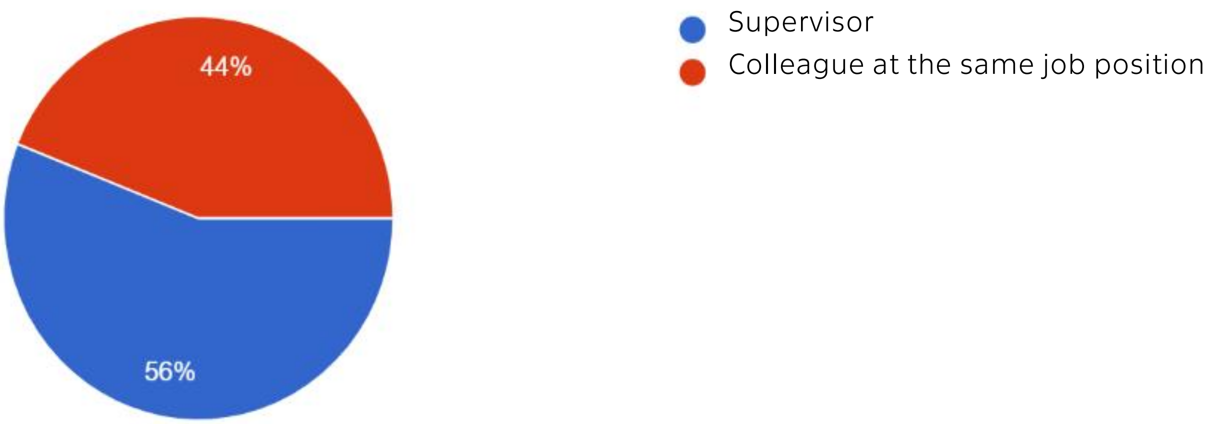


3. In the case of recruiting a new employee, the training is attended by:
    a. Supervisor
    b. Colleague on the same position

In this case, respondents answered almost half to half. Most of the respondents, however, replied that it was the employees' superior. They have this feature in common with large enterprises, that have separate departments for the entire education and training process. Both groups of companies also recruit new employees within the company. Unlike the large enterprises, the SMEs use the training of new workers through their colleagues at the same position. This phenomenon may have the advantage that a colleague has more experience with a given job than a supervisor, and thus can draw him in more details.

If we look again at the exact numbers in micro companies, it surpasses inheritance from the superior. For small businesses, this is even, and for medium-sized enterprises, on the contrary, the training of colleagues prevails. Interestingly, in the case of large companies, the superiority of the company prevails again. In case of large companies, results from a structured and comprehensive training system. For micro companies, employees are more likely to come into contact with their employer than for medium-sized companies. This is due to the number of employees and in medium-sized companies is usually more levels of hierarchical classification.

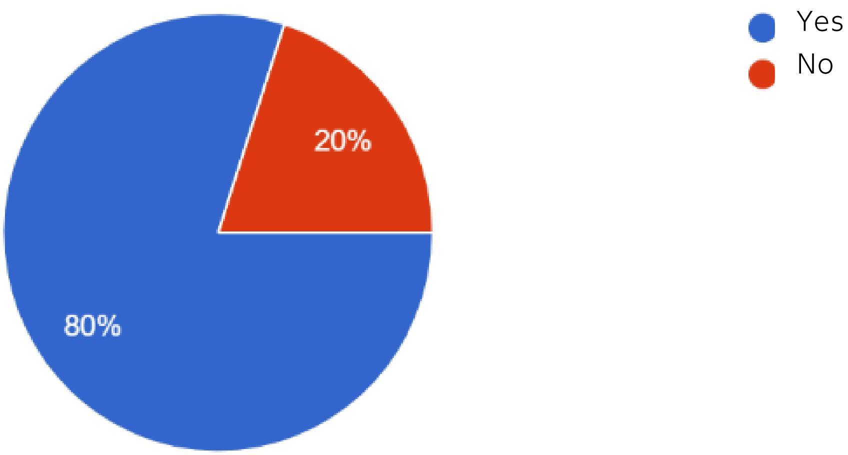
Chart 3 – Who ensures the training of new employee, Resource: own processing



4. After hiring a new employee, do you create a working relationship in which you transfer your experience and knowledge?
    a. Yes
    b. No

It is known from the theory that coaching is a way of supporting the development of employees' abilities and skills. This form of support can be provided by the supervisor to the subordinate and thereby support and co-develop certain characteristics. 80% of respondents answered in the affirmative. This means that, as part of employee development, employers use a form of so-called coaching. This practice is used in large enterprises, as described above.

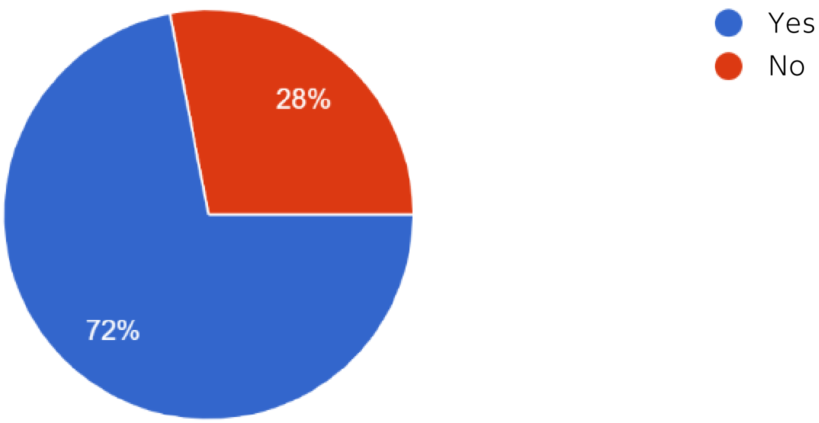
Chart 4 – Relationship between employer and employee, Resource: own processing



5. During a working relationship with an employee, do you advise him / her in working procedures, or do you suggest a better way of performing work?
    a. Yes
    b. No

As we know from the theoretical part, a mentor is usually a more experienced or older person who cares for a younger and less experienced ward. The mentor is also someone who supports, helps worker to better known himself, his potential and his abilities. The issue was also targeted in this area. Similar to the previous question, the majority - 72% of the answers were in the affirmative. It follows that in SMEs employers are interested in their employees and take care of both their hard skills and soft skills. They also support the corporate culture. In large enterprises, this kind of support for employee development also takes place, but not necessarily in all positions. It is also impossible in terms of capacity that the top management or the general manager meet all employees. Therefore, more employees are placed in the role of mentor, who are supported by the aforementioned special department.

Chart 5 – Employers suggestions to employee, Resource: own processing

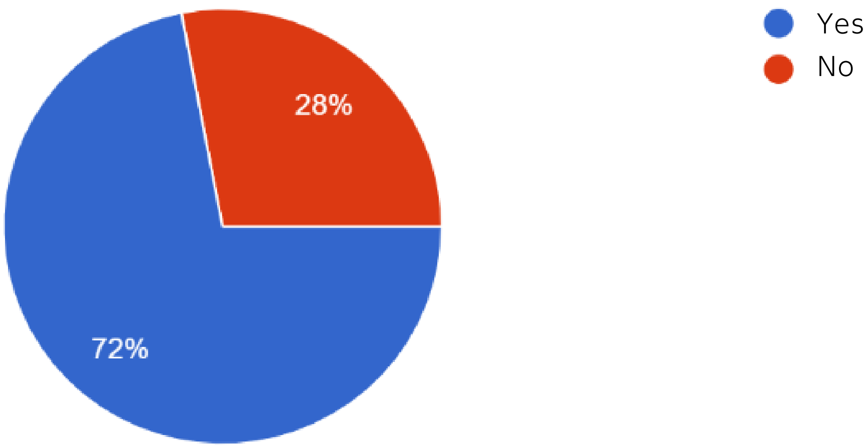


6. Do you give regular feedback to employees about their work?
    a. Yes
    b. No

Giving a feedback to the employees is one of the important part of developing them. When receiving feedback from the employer, the employee has a deeper understanding of their strengths and mistakes. He can work with both qualities and develop his potential. The questionnaire suggests that more than 70% of employers give bad feedback, which is positive. A dangerous phenomenon may be that the supervisor gives feedback. It can be presented in a way that motivates an employee to develop their potential, or presents only negative qualities that can in turn lead to demotivation.

Large enterprises also use feedback as a tool for development. However, these differ in that they also use feedback between colleagues in the same position with each other. In SMEs, because the number of employees is much smaller, hostility and competition among colleagues does not play such a big role. In a smaller environment, the so-called family atmosphere works, which builds a certain type of corporate culture. It is this fact that can have an advantage over large companies in terms of equality.

Chart 6 – Regular feedback from employers, Resource: own processing

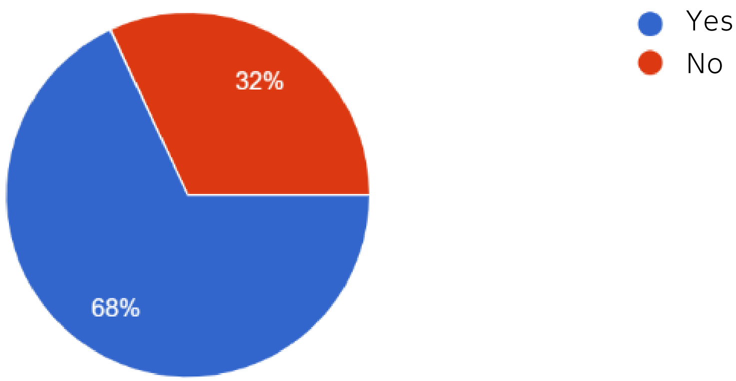


7. Do you entrust employees with various work activities during their work?
    a. Yes
    b. No

It is customary in large enterprises to practice job rotation as one of the methods for employee development, because of the fact, that the worker can try and experience several different competences first-hand. Better understanding of different positions leads to more efficiency in employees' final position. This phenomenon has also been confirmed by previously mentioned companies that also use this method.

Employers of SMEs responded positively in the bigger half. However, this may be due to the fact that, for smaller companies, employees have more different responsibilities for capacity reasons. Simply a small business does not have the capacity or financial resources, or it is not necessary to have two employees for two different work activities, while it is able to be managed by one. For example, this concerns an accountant who in some cases may be the assistant manager or receptionist and so on.

Chart 7 – Various work activities during the employees work, Resource: own processing



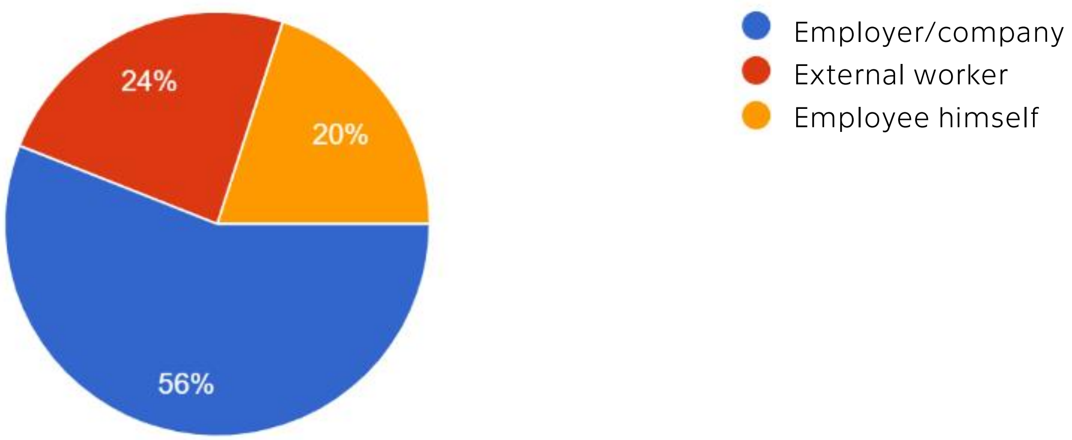
8. In the case of the introduction of a new legislative law, education for employees ensures:
    a. Employer/company

b. External worker
c. Employee himself

As all of those companies focus on accounting sector, the legislative laws are necessary to change in time within the company. It is logical, that employees must educate themselves in these new legislation to do their job adequately. This question was aimed at who provided these new facts to employees they could not carry out their work do without.

This is the first time we notice that external workers are joining SMEs. However, in this case less than quarter respondents. From this it is assumed that in such education, where the content is new also for the employer, he chooses the path of an external worker. The advantage is that the external worker fully understands the newly introduced law. The disadvantage is that the external worker causes extra costs. In large enterprises, the education department is responsible for the introduction of laws. Especially for lower positions. At higher positions. As we can see, 20% of employers bet on self-education of employees. This phenomenon may give rise to the risk that, for example, an employee may not be sufficiently educated, or even poorly.

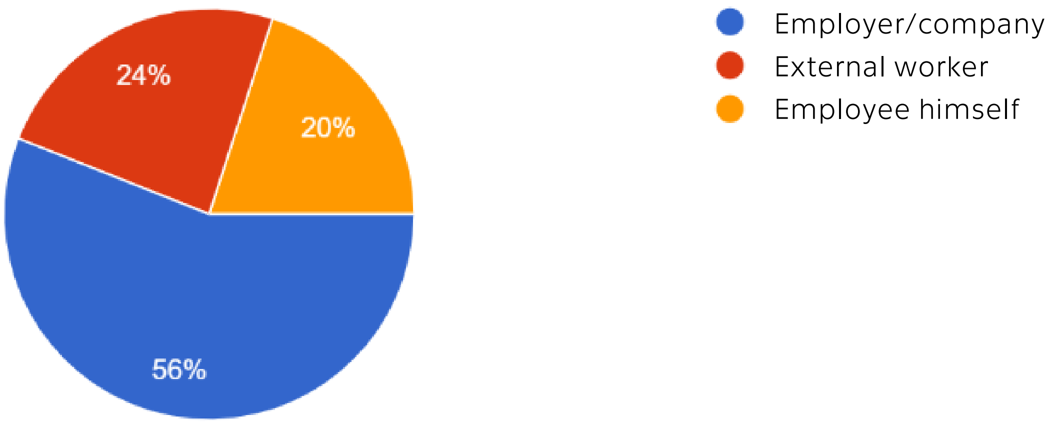
Chart 8 –Who instructs employees in new legislative laws, Resource: own processing



9. In the event of the introduction/updating of software/other electronic equipment, training shall ensure:
   a. Employer/company
   b. External worker
   c. Employee himself

Updating software or introducing new electronic measures is usually an internal change. This is because each enterprise has its own electronic system that it uses. Therefore, the tutor from the external worker and also the self-education dropped to only 12%. Even at small and medium enterprises the answers are almost zero. For large enterprises, there is a similar way to the previous question - a dedicated department, in this case probably the IT department, is doing it.

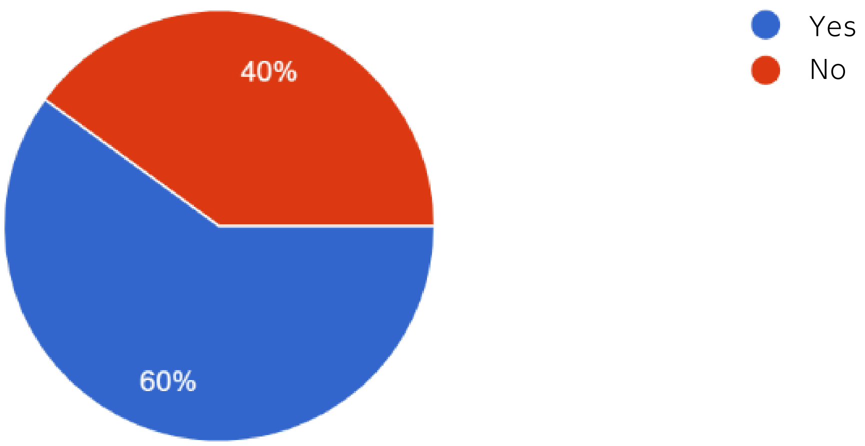
Chart 9 – Who instructs employees to use the newly introduces software, Resource: own processing



10. Do you later verify the knowledge of your employees that should have been achieved alongside development activities?
    a. Yes
    b. No

On this issue, the answer was again positive, but only in 60% of respondents. Verifying employee knowledge should be crucial to avoid unnecessary mistakes due to employee ignorance. In large companies, the education department provides tests. However, this trend is not customary for SMEs. Looking at specific figures, up to 20% respondents in micro companies responded that they did not verify the knowledge of their employees. Either the employer trusts his employees sufficiently, or does not have a specific means or method to verify the knowledge.

Chart 10 – Later verifying the knowledge of employees, Resource: own processing

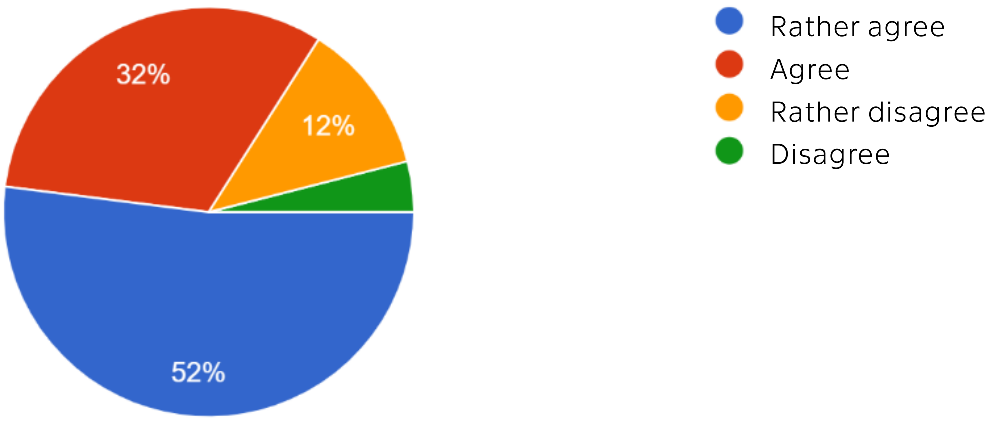


11. Do you provide to your employees enough development and education opportunities?
    a. Rather agree
    b. Agree
    c. Rather disagree

d. Disagree

Large enterprises clearly have no doubt about this issue. They have a whole system of development and education revised and any refutation of this statement would go against their corporate culture. In the case of SMEs, it is important to ask this question because these companies do not compete with each other at the level of employee training. Despite this fact, 84% think they give their employees enough training resources. Only one respondent replied that he did not provide enough methods. He probably does not have a well-developed training plan in his company.

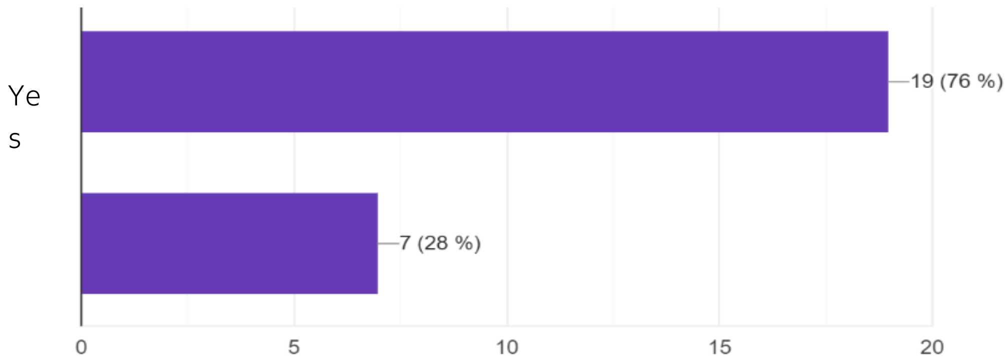
Chart 11 – Enough of development and educational opportunities, Resource: own processing



12. Do you fund your employees financially with training activities?
    a. Yes
    b. No

For large enterprises, it is again irrelevant to assume the financial reimbursement of development methods. Big companies are clear about this. In SME financing, employer injury also prevails, with 30% of employees having to pay for these training methods on their own. It is interesting that one respondent answered this question yes and also no. This may be due to the fact that employees have more types of learning activities, but not all of them are covered by employers. It should also be recalled that some development methods may not be financially consoling. For example, the form of coaching or mentoring, if led by a supervisor, is performed without financial bonuses.

Chart 12 – Financing od development activities, Resource: own processing

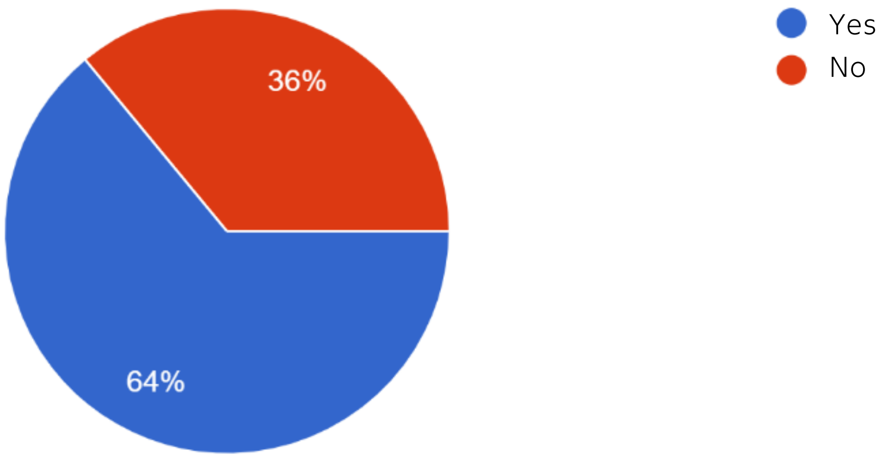


13. Do you take into account the employee's educational attainment and adapt additional educational methods accordingly?
    a. Yes
    b. No

It follows from this question, that 36% of employers do not regard the educational attainment as important. This is in common with the aforementioned company E&Y, where the company also takes the weight for education. In the case of E&Y, this is because the company will train the employees themselves in the area they need. For SMEs, the reason is slightly different. These companies rely more on the special strengths of the employee and are more individual. For employers, skills and work in practice are more important than testing theoretical and hard skills in detail.

For positions in small and medium-sized enterprises in accounting, higher education is also not always required, as there are also secondary schools specializing in accounting. In this case, it is very individual and depends on the job required. It is precisely for this reason that the outcome of this question is more positive. The question does not precisely determine whether it is a secondary, tertiary, or possibly other educational attainment.

Chart 13 – Employees educational attainment, Resource: own processing



7.6 Recommendation

The outcome of these two researches should make recommendations to SMEs on how to create a competitive advantage through educational methods. As a result, both groups of companies have much to learn from each other. The results show that both groups of companies use very similar methods of development and education. The important statement, however, is that small companies are becoming more intimate in terms of staff numbers and the corporate culture becomes so-called family atmosphere. A positive and advantage over large companies is also that due to the number of employees in small and medium-sized enterprises, employees come into personal contact with the employer. This result is based on the fact that most employers responded that they advise their employees or do not mind certain steps. Even by teaching them in new methods personally. Through these activities, the employer creates a closer relationship with the employees, thus forming a corporate culture that is very important. Thus, it can be stated that by these steps micro, small and medium-sized companies have a competitive advantage over large ones.

On the other hand, large companies have a clear advantage in the diversity of educational and development methods. In addition to diversity, they also have the great advantage that large companies tend to have separate departments dedicated to education and development. These methods tend to be elaborated in detail to match the needs of large companies and their corporate culture. These details have a specific structure and aim at the essence and objectives of the company.

The recommendation for micro, small and medium-sized enterprises is therefore to be inspired by large companies in terms of sophistication of development and education methods. In specific terms of methods is meant primarily on-the-job training: social learning, coaching, mentoring, job rotation and e-learning. If the elaboration of methods of employee development and education is carried out and subsequently implemented, SMEs will gradually equalize large companies and sub-level up the competitive advantage gap by large companies. The gap may be filled by SMEs employers. They should start to control more often the knowledge of employees they have acquired in the course of individual training and development activities.

Conclusion

This bachelor thesis begins with the theoretical part, which was an introduction to the researched topic. In this part the principles of management and its processes were explained. Subsequently, the methods of employee development and education were described in more detail. The theses are followed with the practical part, which was based on the theoretical one. It was designed to determine the aim of this theses, at the beginning of the work. To achieve this goal, there were used methods that are also described in the theoretical part.

The main goal of this these was to analyse the usage of development methods between large enterprises and small and medium-sized enterprises, with the use of field research and desk research.

This goal was achieved through the practical part in which both types of research were used. In the second part of the research, which was created using a questionnaire survey, the results of both researches were compared. Comparison of these results was followed by recommendations for SMEs, which is also the output of this work. Remind me of the full text output as stated in the introduction.

The outcome of the bachelor thesis is, to recommend to micro, small and medium-sized enterprises, which development methods create them a competitive advantage.

As a result of this work we can consider that large enterprises do not have a clear competitive advantage in the area of employee training towards small and medium-sized enterprises. This fact results from the principle of division of companies into micro, small, medium and large enterprises. If all aspects in companies were the same, this division would be unnecessary. However, companies can inspire each other from the areas of employee development and education and their impact on competitive advantage. Therefore, the recommendation for micro, small and medium-sized enterprises is to inspire large companies in terms of the sophistication of staff training and development.

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Picture list

Table list

Chart list

Attachments

Attachment 1

ROZVOJ A VZDELÁVANIE ZAMESTNANCOV

Dobrý deň,

Venujte prosím niekoľko minút Vášho času na vyplnenie nasledujúceho dotazníku. Dotazník je anonymný. Volám sa Tamara Tripská a študujem na ČVUT v Prahe obor Riadenie a ekonómia priemyselného podniku.

Tento dotazník je súčasťou praktickej časti bakalárskej práce, ktorá je písaná na tému: Talent manažment a jeho konkurenčná výhoda. Konkrétne sa v práci zaoberám rozvojom a vzdelávaním zamestnancov v mikro, malých a stredných podnikoch.

Cieľom prieskumu je analyzovať využitie rôznych metód rozvoja a vzdelávania práve v mikro, malých a stredných podnikoch. Jedným z cieľov je zaistiť, aby podniky prostredníctvom budovania ľudského kapitálu a talentovaných ľudí dosiahli strategického cieľu podniku. Výstupom práce bude odporúčanie, ktoré metódy rozvoja vytvárajú konkurenčnú výhodu.
* Povinné

1. Koľko zamestnávate ľudí vo svojej firme. *

   Označte iba jednu elipsu.

   - 1 - 9
   - 10 - 49
   - 50 - 249

2. Považujete rozvoj a vzdelávanie zamestnancov za dôležitý? *

   Označte iba jednu elipsu.

   - Skôr dôležitý
   - Dôležitý
   - Skôr nedôležitý
   - Nedôležitý

3. V prípade náboru nového zamestnanca, zaškolenia sa účastní: *

Označte iba jednu elipsu.

- Zamestnancov nadriadený
- Kolega na rovnakej pracovnej pozícii

4. Po nábore nového zamestnanca, vytvárate si pracovný vzťah, pri ktorom odovzdávate svoje skúsenosti a znalosti? *

Označte iba jednu elipsu.

- Áno
- NIe

5. Behom pracovného vzťahu so zamestnancom, radíte mu pri pracovných postupoch, poprípade navádzate na lepší spôsob vykonávania práce? *

Označte iba jednu elipsu.

- Áno
- Nie

6. Dávate pravidelnú spätnú väzbu zamestnancom ohľadom vykonávania ich pracovnej činnosti? *

Označte iba jednu elipsu.

- Áno
- Nie

7. Poverujete zamestnancov viacerými rôznorodými pracovnými činnosťami behom jeho výkonu práce? *

Označte iba jednu elipsu.

- Áno
- Nie

8. V prípade zavedenia nového legislatívneho zákona, dovzdelávanie zamestnancovi zabezpečuje: *

Označte iba jednu elipsu.

- Zamestnávateľ/firma
- Externý praovník
- Zabezpečuje si dovzdelávanie sám

9. V prípade zavedenia/aktualizovania softvéru/iného elektronického zariadenia, dovzdelávanie zamestnancovi zabezpečuje: *

Označte iba jednu elipsu.

- Zamestnávateľ/firma
- Externý pracovník
- Zabezpečuje si dovzdelávanie sám

10. Overujete neskôr znalosti vašich zamestnancov, ktoré mali dosiahnuť popri rozvojových aktivitách? *

Označte iba jednu elipsu.

- Áno
- Nie

11. Poskytujete vašim zamestnancom v oblasti rozvoja a vzdelávania dostatok príležitostí? *

Označte iba jednu elipsu.

- Skôr súhlasím
- Súhlasím
- Skôr nesúhlasím
- Nesúhlasím

12. Hradíte finančne vašim zamestnancom vzdelávacie prostriedky? *

Začiarknite všetky vyhovujúce možnosti.

- [ ] Áno
- [ ] Nie

13. Beriete ohľad na dosiahnuté vzdelanie zamestnanca a podľa toho prispôsobujete dodatočné vzdelávacie metódy? *

Označte iba jednu elipsu.

- Áno
- Nie

14. Iné doplňujúce poznámky:

Evidence výpůjček

Prohlášení:
Dávám svolení k půjčování této bakalářské práce. Uživatel potvrzuje svým podpisem, že bude tuto práci řádně citovat v seznamu použité literatury.

Jméno a příjmení: Tamara Tripská
V Praze dne: 14. 02. 2020 Podpis:

Jméno	**Oddělení/ Pracoviště**	**Datum**	**Podpis**