

Subačienė, Rasa; Budrionytė, Ramunė; Žemgulienė, Jolanta; Faituša, Ivita

Article

Modern accounting specialist in new economic reality: Cases of Lithuania and Latvia

Administrative Sciences

Provided in Cooperation with:

MDPI – Multidisciplinary Digital Publishing Institute, Basel

Suggested Citation: Subačienė, Rasa; Budrionytė, Ramunė; Žemgulienė, Jolanta; Faituša, Ivita (2022) : Modern accounting specialist in new economic reality: Cases of Lithuania and Latvia, Administrative Sciences, ISSN 2076-3387, MDPI, Basel, Vol. 12, Iss. 4, pp. 1-18, <https://doi.org/10.3390/admsci12040124>

This Version is available at:

<https://hdl.handle.net/10419/275394>

Standard-Nutzungsbedingungen:

Die Dokumente auf EconStor dürfen zu eigenen wissenschaftlichen Zwecken und zum Privatgebrauch gespeichert und kopiert werden.

Sie dürfen die Dokumente nicht für öffentliche oder kommerzielle Zwecke vervielfältigen, öffentlich ausstellen, öffentlich zugänglich machen, vertreiben oder anderweitig nutzen.

Sofern die Verfasser die Dokumente unter Open-Content-Lizenzen (insbesondere CC-Lizenzen) zur Verfügung gestellt haben sollten, gelten abweichend von diesen Nutzungsbedingungen die in der dort genannten Lizenz gewährten Nutzungsrechte.

Terms of use:

Documents in EconStor may be saved and copied for your personal and scholarly purposes.

You are not to copy documents for public or commercial purposes, to exhibit the documents publicly, to make them publicly available on the internet, or to distribute or otherwise use the documents in public.

If the documents have been made available under an Open Content Licence (especially Creative Commons Licences), you may exercise further usage rights as specified in the indicated licence.



<https://creativecommons.org/licenses/by/4.0/>

Supplementary. Types of Necessary Knowledge and Analysis of Competencies**Table S1.** Types of Necessary Knowledge by Country

Types of knowledge necessary for tasks and responsibilities the accountant should fulfil during every day work		country		Total
		Lithuania	Latvia	
Financial accounting_no	Count	7	1	8
	% within Types of necessary knowledge	87.5%	12.5%	100.0%
	% within country	3.8%	0.5%	2.1%
	% of Total	1.8%	0.3%	2.1%
Financial accounting_yes	Count	175	204	379
	% within Types of necessary knowledge	46.2%	53.8%	100.0%
	% within country	96.2%	99.5%	97.9%
	% of Total	45.2%	52.7%	97.9%
Total	Count	182	205	387
	% within Types of necessary knowledge	47.0%	53.0%	100.0%
	% within country	100.0%	100.0%	100.0%
	% of Total	47.0%	53.0%	100.0%
External reporting_no	Count	29	3	32
	% within Types of necessary knowledge	90.6%	9.4%	100.0%
	% within country	15.9%	1.5%	8.3%
	% of Total	7.5%	0.8%	8.3%
External reporting_yes	Count	153	202	355
	% within Types of necessary knowledge	43.1%	56.9%	100.0%
	% within country	84.1%	98.5%	91.7%
	% of Total	39.5%	52.2%	91.7%
Total	Count	182	205	387
	% within Types of necessary knowledge	47.0%	53.0%	100.0%
	% within country	100.0%	100.0%	100.0%
	% of Total	47.0%	53.0%	100.0%
Calculation and accounting of taxes_no	Count	38	2	40
	% within Types of necessary knowledge	95.0%	5.0%	100.0%
	% within country	20.9%	1.0%	10.3%
	% of Total	9.8%	0.5%	10.3%
	Count	144	203	347

Types of knowledge necessary for tasks and responsibilities the accountant should fulfil during every day work		country		Total
		Lithuania	Latvia	
Calculation and accounting of taxes_yes	% within Types of necessary knowledge	41.5%	58.5%	100.0%
	% within country	79.1%	99.0%	89.7%
	% of Total	37.2%	52.5%	89.7%
Total	Count	182	205	387
	% within Types of necessary knowledge	47.0%	53.0%	100.0%
	% within country	100.0%	100.0%	100.0%
	% of Total	47.0%	53.0%	100.0%
Payroll accounting_no	Count	47	4	51
	% within Types of necessary knowledge	92.2%	7.8%	100.0%
	% within country	25.8%	2.0%	13.2%
	% of Total	12.1%	1.0%	13.2%
Payroll accounting_yes	Count	135	201	336
	% within Types of necessary knowledge	40.2%	59.8%	100.0%
	% within country	74.2%	98.0%	86.8%
	% of Total	34.9%	51.9%	86.8%
Total	Count	182	205	387
	% within Types of necessary knowledge	47.0%	53.0%	100.0%
	% within country	100.0%	100.0%	100.0%
	% of Total	47.0%	53.0%	100.0%
Managerial accounting_no	Count	121	53	174
	% within Types of necessary knowledge	69.5%	30.5%	100.0%
	% within country	66.5%	25.9%	45.0%
	% of Total	31.3%	13.7%	45.0%
Managerial accounting_yes	Count	61	152	213
	% within Types of necessary knowledge	28.6%	71.4%	100.0%
	% within country	33.5%	74.1%	55.0%
	% of Total	15.8%	39.3%	55.0%
Total	Count	182	205	387
	% within Types of necessary knowledge	47.0%	53.0%	100.0%
	% within country	100.0%	100.0%	100.0%
	% of Total	47.0%	53.0%	100.0%
	Count	75	48	123

Types of knowledge necessary for tasks and responsibilities the accountant should fulfil during every day work		country		Total
		Lithuania	Latvia	
Financial analysis_no	% within Types of necessary knowledge	61.0%	39.0%	100.0%
	% within country	41.2%	23.4%	31.8%
	% of Total	19.4%	12.4%	31.8%
Financial analysis_yes	Count	107	157	264
	% within Types of necessary knowledge	40.5%	59.5%	100.0%
	% within country	58.8%	76.6%	68.2%
	% of Total	27.6%	40.6%	68.2%
Total	Count	182	205	387
	% within Types of necessary knowledge	47.0%	53.0%	100.0%
	% within country	100.0%	100.0%	100.0%
	% of Total	47.0%	53.0%	100.0%
Activities related to the management decision-making process_no	Count	126	49	175
	% within Types of necessary knowledge	72.0%	28.0%	100.0%
	% within country	69.2%	23.9%	45.2%
	% of Total	32.6%	12.7%	45.2%
Activities related to the management decision-making process_yes	Count	56	156	212
	% within Types of necessary knowledge	26.4%	73.6%	100.0%
	% within country	30.8%	76.1%	54.8%
	% of Total	14.5%	40.3%	54.8%
Total	Count	182	205	387
	% within Types of necessary knowledge	47.0%	53.0%	100.0%
	% within country	100.0%	100.0%	100.0%
	% of Total	47.0%	53.0%	100.0%
Knowledge of laws and legislation_no	Count	88	1	89
	% within Types of necessary knowledge	98.9%	1.1%	100.0%
	% within country	48.4%	.5%	23.0%
	% of Total	22.7%	.3%	23.0%
Knowledge of laws and legislation_yes	Count	94	204	298
	% within Types of necessary knowledge	31.5%	68.5%	100.0%
	% within country	51.6%	99.5%	77.0%
	% of Total	24.3%	52.7%	77.0%
Total	Count	182	205	387

Types of knowledge necessary for tasks and responsibilities the accountant should fulfil during every day work	country		Total	
	Lithuania	Latvia		
% within Types of necessary knowledge	47.0%	53.0%	100.0%	
% within country	100.0%	100.0%	100.0%	
% of Total	47.0%	53.0%	100.0%	
Knowledge of IT related_no	Count	75	40	115
	% within Types of necessary knowledge	65.2%	34.8%	100.0%
	% within country	41.2%	19.5%	29.7%
	% of Total	19.4%	10.3%	29.7%
Knowledge of IT related_yes	Count	107	165	272
	% within Types of necessary knowledge	39.3%	60.7%	100.0%
	% within country	58.8%	80.5%	70.3%
	% of Total	27.6%	42.6%	70.3%
Total	Count	182	205	387
	% within Types of necessary knowledge	47.0%	53.0%	100.0%
	% within country	100.0%	100.0%	100.0%
	% of Total	47.0%	53.0%	100.0%

Table S2. Knowledge, Indirectly Related to the Profession by Country

Types of knowledge necessary for tasks and responsibilities the accountant should fulfil during every day work	country		Total	
	Lithuania	Latvia		
Environmental accounting_no	Count	147	125	272
	% within Types of necessary knowledge	54.0%	46.0%	100.0%
	% within country	80.8%	61.0%	70.3%
	% of Total	38.0%	32.3%	70.3%
Environmental accounting_yes	Count	35	80	115
	% within Types of necessary knowledge	30.4%	69.6%	100.0%
	% within country	19.2%	39.0%	29.7%
	% of Total	9.0%	20.7%	29.7%
Total	Count	182	205	387
	% within Types of necessary knowledge	47.0%	53.0%	100.0%
	% within country	100.0%	100.0%	100.0%
	% of Total	47.0%	53.0%	100.0%

Types of knowledge necessary for tasks and responsibilities the accountant should fulfil during every day work		country		Total
		Lithuania	Latvia	
Knowledge of languages_no	Count	105	87	192
	% within Types of necessary knowledge	54.7%	45.3%	100.0%
	% within country	57.7%	42.6%	49.7%
	% of Total	27.2%	22.5%	49.7%
Knowledge of languages_yes	Count	77	117	194
	% within Types of necessary knowledge	39.7%	60.3%	100.0%
	% within country	42.3%	57.4%	50.3%
	% of Total	19.9%	30.3%	50.3%
Total	Count	182	204	386
	% within Types of necessary knowledge	47.2%	52.8%	100.0%
	% within country	100.0%	100.0%	100.0%
	% of Total	47.2%	52.8%	100.0%
Knowledge of personnel and staff related_no	Count	132	84	216
	% within Types of necessary knowledge	61.1%	38.9%	100.0%
	% within country	72.5%	41.0%	55.8%
	% of Total	34.1%	21.7%	55.8%
Knowledge of personnel and staff related_yes	Count	50	121	171
	% within Types of necessary knowledge	29.2%	70.8%	100.0%
	% within country	27.5%	59.0%	44.2%
	% of Total	12.9%	31.3%	44.2%
Total	Count	182	205	387
	% within Types of necessary knowledge	47.0%	53.0%	100.0%
	% within country	100.0%	100.0%	100.0%
	% of Total	47.0%	53.0%	100.0%
Knowledge of management assistant_no	Count	101	108	209
	% within Types of necessary knowledge	48.3%	51.7%	100.0%
	% within country	55.5%	52.7%	54.0%
	% of Total	26.1%	27.9%	54.0%
Knowledge of management assitant_yes	Count	81	97	178
	% within Types of necessary knowledge	45.5%	54.5%	100.0%
	% within country	44.5%	47.3%	46.0%
	% of Total	20.9%	25.1%	46.0%

Types of knowledge necessary for tasks and responsibilities the accountant should fulfil during every day work		country		Total
		Lithuania	Latvia	
Total	Count	182	205	387
	% within Types of necessary knowledge	47.0%	53.0%	100.0%
	% within country	100.0%	100.0%	100.0%
	% of Total	47.0%	53.0%	100.0%

Table S3. Types of Necessary Knowledge by Category of the Company

Types of knowledge necessary for tasks and responsibilities the accountant should fulfil during every day work		Category of the company				Total
		Micro	Small	Medium	Large	
Financial accounting_no	Count	0	1	6	1	8
	% within Types of necessary knowledge	0.0%	12.5%	75.0%	12.5%	100.0%
	% within Identify the category of your company	0.0%	0.8%	7.6%	1.7%	2.1%
	% of Total	0.0%	0.3%	1.6%	0.3%	2.1%
Financial accounting_yes	Count	129	119	73	58	379
	% within Types of necessary knowledge	34.0%	31.4%	19.3%	15.3%	100.0%
	% within Identify the category of your company	100.0%	99.2%	92.4%	98.3%	97.9%
	% of Total	33.3%	30.7%	18.9%	15.0%	97.9%
Total	Count	129	120	79	59	387
	% within Types of necessary knowledge	33.3%	31.0%	20.4%	15.2%	100.0%
	% within Identify the category of your company	100.0%	100.0%	100.0%	100.0%	100.0%
	% of Total	33.3%	31.0%	20.4%	15.2%	100.0%
Payroll accounting_no	Count	3	12	19	17	51
	% within Types of necessary knowledge	5.9%	23.5%	37.3%	33.3%	100.0%
	% within Identify the category of your company	2.3%	10.0%	24.1%	28.8%	13.2%
	% of Total	.8%	3.1%	4.9%	4.4%	13.2%
Payroll accounting_yes	Count	126	108	60	42	336
	% within Types of necessary knowledge	37.5%	32.1%	17.9%	12.5%	100.0%

Types of knowledge necessary for tasks and responsibilities the accountant should fulfil during every day work	Category of the company				Total	
	Micro	Small	Medium	Large		
% within Identify the category of your company	97.7%	90.0%	75.9%	71.2%	86.8%	
% of Total	32.6%	27.9%	15.5%	10.9%	86.8%	
Total	Count	129	120	79	59	387
% within Types of necessary knowledge	33.3%	31.0%	20.4%	15.2%	100.0%	
% within Identify the category of your company	100.0%	100.0%	100.0%	100.0%	100.0%	
% of Total	33.3%	31.0%	20.4%	15.2%	100.0%	
External reporting_no	Count	2	6	15	9	32
% within Types of necessary knowledge	6.3%	18.8%	46.9%	28.1%	100.0%	
% within Identify the category of your company	1.6%	5.0%	19.0%	15.3%	8.3%	
% of Total	.5%	1.6%	3.9%	2.3%	8.3%	
External reporting_yes	Count	127	114	64	50	355
% within Types of necessary knowledge	35.8%	32.1%	18.0%	14.1%	100.0%	
% within Identify the category of your company	98.4%	95.0%	81.0%	84.7%	91.7%	
% of Total	32.8%	29.5%	16.5%	12.9%	91.7%	
Total	Count	129	120	79	59	387
% within Types of necessary knowledge	33.3%	31.0%	20.4%	15.2%	100.0%	
% within Identify the category of your company	100.0%	100.0%	100.0%	100.0%	100.0%	
% of Total	33.3%	31.0%	20.4%	15.2%	100.0%	
Calculation and accounting of taxes_no	Count	1	2	22	15	40
% within Types of necessary knowledge	2.5%	5.0%	55.0%	37.5%	100.0%	
% within Identify the category of your company	.8%	1.7%	27.8%	25.4%	10.3%	
% of Total	.3%	.5%	5.7%	3.9%	10.3%	
Calculation and accounting of taxes_yes	Count	128	118	57	44	347
% within Types of necessary knowledge	36.9%	34.0%	16.4%	12.7%	100.0%	

Types of knowledge necessary for tasks and responsibilities the accountant should fulfil during every day work		Category of the company				Total
		Micro	Small	Medium	Large	
	% within Identify the category of your company	99.2%	98.3%	72.2%	74.6%	89.7%
	% of Total	33.1%	30.5%	14.7%	11.4%	89.7%
Total	Count	129	120	79	59	387
	% within Types of necessary knowledge	33.3%	31.0%	20.4%	15.2%	100.0%
	% within Identify the category of your company	100.0%	100.0%	100.0%	100.0%	100.0%
	% of Total	33.3%	31.0%	20.4%	15.2%	100.0%

Table S4. Types of Necessary Knowledge by Current Working Position

Types of knowledge necessary for tasks and responsibilities the accountant should fulfil during every day work		Current working position				Total
		Accountant in business company	Accountant in state, or municipality organisation, association, or foundation	Accountant in outsourcing accounting company	Other	
Financial accounting_no	Count	2	4	1	1	8
	% within Types of necessary knowledge	25.0%	50.0%	12.5%	12.5%	100.0%
	% within Your current status (one answer possible)	1.6%	6.8%	0.6%	3.6%	2.1%
	% of Total	.5%	1.0%	0.3%	0.3%	2.1%
Financial accounting_yes	Count	123	55	174	27	379
	% within Types of necessary knowledge	32.5%	14.50%	45.9%	7.1%	100.0%
	% within Your current status (one answer possible)	98.4%	93.20%	99.4%	96.4%	97.9%
	% of Total	31.8%	14.20%	45.0%	7.0%	97.9%
Total	Count	125	59	175	28	387
	% within Types of necessary knowledge	32.3%	15.20%	45.2%	7.2%	100.0%
	% within Your current status (one answer possible)	100.0%	100.0%	100.0%	100.0%	100.0%
	% of Total	32.3%	15.20%	45.2%	7.2%	100.0%

Types of knowledge necessary for tasks and responsibilities the accountant should fulfil during every day work		Current working position				Total
		Accountant in business company	Accountant in state, or municipality organisation, association, or foundation	Accountant in outsourcing accounting company	Other	
Calculation and accounting of taxes_no	Count	9	19	10	2	40
	% within Types of necessary knowledge	22.5%	47.5%	25.0%	5.0%	100.0%
	% within Your current status (one answer possible)	7.2%	32.2%	5.7%	7.1%	10.3%
	% of Total	2.3%	4.9%	2.6%	0.5%	10.3%
Calculation and accounting of taxes_yes	Count	116	40	165	26	347
	% within Types of necessary knowledge	33.4%	11.5%	47.6%	7.5%	100.0%
	% within Your current status (one answer possible)	92.8%	67.8%	94.3%	92.9%	89.7%
	% of Total	30.0%	10.3%	42.6%	6.7%	89.7%
	Count	125	59	175	28	387
	% within Types of necessary knowledge	32.3%	15.2%	45.2%	7.2%	100.0%
	% within Your current status (one answer possible)	100.0%	100.0%	100.0%	100.0%	100.0%
	% of Total	32.3%	15.2%	45.2%	7.2%	100.0%
Payroll accounting_no	Count	15	12	21	3	51
	% within Types of necessary knowledge	29.4%	23.5%	41.2%	5.9%	100.0%
	% within Your current status (one answer possible)	12.0%	20.3%	12.0%	10.7%	13.2%
	% of Total	3.9%	3.1%	5.4%	0.8%	13.2%
Payroll accounting_yes	Count	110	47	154	25	336
	% within Types of necessary knowledge	32.7%	14.0%	45.8%	7.4%	100.0%
	% within Your current status (one answer possible)	88.0%	79.7%	88.0%	89.3%	86.8%
	% of Total	28.4%	12.1%	39.8%	6.5%	86.8%
	Count	125	59	175	28	387
	% within Types of necessary knowledge	32.3%	15.2%	45.2%	7.2%	100.0%

Types of knowledge necessary for tasks and responsibilities the accountant should fulfil during every day work	Current working position				Total	
	Accountant in business company	Accountant in state, or municipality organisation, association, or foundation	Accountant in outsourcing accounting company	Other		
% within Your current status (one answer possible)	100.0%	100.0%	100.0%	100.0%	100.0%	
% of Total	32.3%	15.2%	45.2%	7.2%	100.0%	
External reporting_no	Count	12	5	13	2	32
% within Types of necessary knowledge		37.5%	15.6%	40.6%	6.3%	100.0%
% within Your current status (one answer possible)		9.6%	8.5%	7.4%	7.1%	8.3%
% of Total		3.1%	1.3%	3.4%	0.5%	8.3%
External reporting_yes	Count	113	54	162	26	355
% within Types of necessary knowledge		31.8%	15.2%	45.6%	7.3%	100.0%
% within Your current status (one answer possible)		90.4%	91.5%	92.6%	92.9%	91.7%
% of Total		29.2%	14.0%	41.9%	6.7%	91.7%
	Count	125	59	175	28	387
% within Types of necessary knowledge		32.3%	15.2%	45.2%	7.2%	100.0%
% within Your current status (one answer possible)		100.0%	100.0%	100.0%	100.0%	100.0%
% of Total		32.3%	15.2%	45.2%	7.2%	100.0%

Table S5. Types of Necessary Knowledge by Work Experience

Types of knowledge necessary for tasks and responsibilities the accountant should fulfil during every day work		work experience				Total
		0-5 years	6-15 years	16-25 years	26+ years	
External reporting_no	Count	16	8	5	3	32
	% within Types of necessary knowledge	50.0%	25.0%	15.6%	9.4%	100.0%
	% within work experience	19.8%	7.2%	4.7%	3.4%	8.3%
	% of Total	4.1%	2.1%	1.3%	.8%	8.3%
	Count	65	103	101	86	355

Types of knowledge necessary for tasks and responsibilities the accountant should fulfil during every day work		work experience				Total
		0-5 years	6-15 years	16-25 years	26+ years	
External reporting_yes	% within Types of necessary knowledge	18.3%	29.0%	28.5%	24.2%	100.0%
	% within work experience	80.2%	92.8%	95.3%	96.6%	91.7%
	% of Total	16.8%	26.6%	26.1%	22.2%	91.7%
Total	Count	81	111	106	89	387
	% within Types of necessary knowledge	20.9%	28.7%	27.4%	23.0%	100.0%
	% within work experience	100.0%	100.0%	100.0%	100.0%	100.0%
	% of Total	20.9%	28.7%	27.4%	23.0%	100.0%
Managerial accounting_no	Count	45	58	40	31	174
	% within Types of necessary knowledge	25.9%	33.3%	23.0%	17.8%	100.0%
	% within work experience	55.6%	52.3%	37.7%	34.8%	45.0%
	% of Total	11.6%	15.0%	10.3%	8.0%	45.0%
Managerial accounting_yes	Count	36	53	66	58	213
	% within Types of necessary knowledge	16.9%	24.9%	31.0%	27.2%	100.0%
	% within work experience	44.4%	47.7%	62.3%	65.2%	55.0%
	% of Total	9.3%	13.7%	17.1%	15.0%	55.0%
Total	Count	81	111	106	89	387
	% within Types of necessary knowledge	20.9%	28.7%	27.4%	23.0%	100.0%
	% within work experience	100.0%	100.0%	100.0%	100.0%	100.0%
	% of Total	20.9%	28.7%	27.4%	23.0%	100.0%
Financial analysis_no	Count	35	36	32	20	123
	% within Types of necessary knowledge	28.5%	29.3%	26.0%	16.3%	100.0%
	% within work experience	43.2%	32.4%	30.2%	22.5%	31.8%
	% of Total	9.0%	9.3%	8.3%	5.2%	31.8%
Financial analysis_yes	Count	46	75	74	69	264
	% within Types of necessary knowledge	17.4%	28.4%	28.0%	26.1%	100.0%
	% within work experience	56.8%	67.6%	69.8%	77.5%	68.2%
	% of Total	11.9%	19.4%	19.1%	17.8%	68.2%
Total	Count	81	111	106	89	387
	% within Types of necessary knowledge	20.9%	28.7%	27.4%	23.0%	100.0%
	% within work experience	100.0%	100.0%	100.0%	100.0%	100.0%
	% of Total	20.9%	28.7%	27.4%	23.0%	100.0%
	Count	43	59	41	32	175

Types of knowledge necessary for tasks and responsibilities the accountant should fulfil during every day work		work experience				Total
		0-5 years	6-15 years	16-25 years	26+ years	
Activities related to the management decision-making process_no	% within Types of necessary knowledge	24.6%	33.7%	23.4%	18.3%	100.0%
	% within work experience	53.1%	53.2%	38.7%	36.0%	45.2%
	% of Total	11.1%	15.2%	10.6%	8.3%	45.2%
Activities related to the management decision-making process_yes	Count	38	52	65	57	212
	% within Types of necessary knowledge	17.9%	24.5%	30.7%	26.9%	100.0%
	% within work experience	46.9%	46.8%	61.3%	64.0%	54.8%
	% of Total	9.8%	13.4%	16.8%	14.7%	54.8%
Total	Count	81	111	106	89	387
	% within Types of necessary knowledge	20.9%	28.7%	27.4%	23.0%	100.0%
	% within work experience	100.0%	100.0%	100.0%	100.0%	100.0%
	% of Total	20.9%	28.7%	27.4%	23.0%	100.0%
Knowledge of laws and legislation_no	Count	26	36	15	12	89
	% within Types of necessary knowledge	29.2%	40.4%	16.9%	13.5%	100.0%
	% within work experience	32.1%	32.4%	14.2%	13.5%	23.0%
	% of Total	6.7%	9.3%	3.9%	3.1%	23.0%
Knowledge of laws and legislation_yes	Count	55	75	91	77	298
	% within Types of necessary knowledge	18.5%	25.2%	30.5%	25.8%	100.0%
	% within work experience	67.9%	67.6%	85.8%	86.5%	77.0%
	% of Total	14.2%	19.4%	23.5%	19.9%	77.0%
Total	Count	81	111	106	89	387
	% within Types of necessary knowledge	20.9%	28.7%	27.4%	23.0%	100.0%
	% within work experience	100.0%	100.0%	100.0%	100.0%	100.0%
	% of Total	20.9%	28.7%	27.4%	23.0%	100.0%
Knowledge of languages_no	Count	29	62	55	46	192
	% within Types of necessary knowledge	15.1%	32.3%	28.6%	24.0%	100.0%
	% within work experience	35.8%	55.9%	52.4%	51.7%	49.7%
	% of Total	7.5%	16.1%	14.2%	11.9%	49.7%
Knowledge of languages_yes	Count	52	49	50	43	194
	% within Types of necessary knowledge	26.8%	25.3%	25.8%	22.2%	100.0%
	% within work experience	64.2%	44.1%	47.6%	48.3%	50.3%

Types of knowledge necessary for tasks and responsibilities the accountant should fulfil during every day work		work experience				Total
		0-5 years	6-15 years	16-25 years	26+ years	
	% of Total	13.5%	12.7%	13.0%	11.1%	50.3%
Total	Count	81	111	105	89	386
	% within Types of necessary knowledge	21.0%	28.8%	27.2%	23.1%	100.0%
	% within work experience	100.0%	100.0%	100.0%	100.0%	100.0%
	% of Total	21.0%	28.8%	27.2%	23.1%	100.0%
Knowledge of personnel and staff related_no	Count	59	68	52	37	216
	% within Types of necessary knowledge	27.3%	31.5%	24.1%	17.1%	100.0%
	% within work experience	72.8%	61.3%	49.1%	41.6%	55.8%
	% of Total	15.2%	17.6%	13.4%	9.6%	55.8%
Knowledge of personnel and staff related_yes	Count	22	43	54	52	171
	% within Types of necessary knowledge	12.9%	25.1%	31.6%	30.4%	100.0%
	% within work experience	27.2%	38.7%	50.9%	58.4%	44.2%
	% of Total	5.7%	11.1%	14.0%	13.4%	44.2%
Total	Count	81	111	106	89	387
	% within Types of necessary knowledge	20.9%	28.7%	27.4%	23.0%	100.0%
	% within work experience	100.0%	100.0%	100.0%	100.0%	100.0%
	% of Total	20.9%	28.7%	27.4%	23.0%	100.0%

Table S6. Personal Competencies by Country

Country		Accuracy	Analytical skills and logical	Integrity	Ability to resist work routine	Ability to learn	Responsibility	Determination	Ability to resist stress and pressure	Independence	Decision making	Creativity	Management ability	Risk taking
Lithuania	Mean	4.82	4.67	4.73	3.97	4.43	4.82	3.92	4.26	3.99	4.10	3.42	3.35	3.90
	N	182	182	182	182	182	182	182	182	182	182	182	182	182
	Std. Deviation	0.488	0.577	0.545	0.954	0.767	0.423	0.966	0.805	1.003	0.895	1.041	0.961	1.031
	Std. Error of Mean	0.036	0.043	0.040	0.071	0.057	0.031	0.072	0.060	0.074	0.066	0.077	0.071	0.076
	Variance	0.238	0.333	0.297	0.911	0.589	0.179	0.933	0.648	1.005	0.801	1.084	0.924	1.062
Latvia	Mean	4.90	4.73	4.79	3.73	4.74	4.86	4.56	4.52	4.21	4.35	3.97	3.91	3.84
	N	205	205	205	205	205	205	205	205	205	205	205	205	205
	Std. Deviation	0.349	0.525	0.495	1.126	0.504	0.397	0.604	0.676	0.929	0.762	0.920	0.919	1.115
	Std. Error of Mean	0.024	0.037	0.035	0.079	0.035	0.028	0.042	0.047	0.065	0.053	0.064	0.064	0.078

	Variance	0.122	0.276	0.245	1.268	0.254	0.158	0.365	0.457	0.863	0.580	0.847	0.845	1.244
Total	Mean	4.86	4.70	4.76	3.84	4.59	4.84	4.26	4.40	4.11	4.23	3.71	3.65	3.87
	N	387	387	387	387	387	387	387	387	387	387	387	387	387
	Std. Deviation	0.421	0.550	0.519	1.055	0.659	0.409	0.856	0.749	0.969	0.835	1.015	0.980	1.075
	Std. Error of Mean	0.021	0.028	0.026	0.054	0.033	0.021	0.043	0.038	0.049	0.042	0.052	0.050	0.055
	Variance	0.177	0.303	0.270	1.112	0.434	0.168	0.732	0.561	0.940	0.697	1.031	0.960	1.156

Table S7. Personal Competencies by Category of the Company

Category of company		Accuracy	Analytical skills and logical thinking	Integrity	Ability to resist work routine	Ability to learn	Responsibility	Determination	Ability to resist stress and pressure	Independence	Decision making	Creativity	Mmanagement ability	Rrisk taking
Micro	Mean	4.90	4.71	4.84	3.99	4.70	4.84	4.39	4.51	4.19	4.31	3.94	3.76	3.97
	N	129	129	129	129	129	129	129	129	129	129	129	129	129
	Std. Deviation	0.302	0.548	0.447	0.972	0.553	0.429	0.794	0.686	0.893	0.808	0.916	0.958	1.030
	Std. Error of Mean	0.027	0.048	0.039	0.086	0.049	0.038	0.070	0.060	0.079	0.071	0.081	0.084	0.091
	Variance	0.091	0.300	0.200	0.945	0.306	0.184	0.630	0.471	0.798	0.653	0.840	0.918	1.062
Small	Mean	4.80	4.67	4.70	3.73	4.58	4.83	4.29	4.39	4.25	4.25	3.77	3.68	3.78
	N	120	120	120	120	120	120	120	120	120	120	120	120	120
	Std. Deviation	0.559	0.585	0.588	1.145	0.656	0.461	0.803	0.748	0.928	0.791	1.019	0.996	1.086
	Std. Error of Mean	0.051	0.053	0.054	0.104	0.060	0.042	0.073	0.068	0.085	0.072	0.093	0.091	0.099
	Variance	0.313	0.342	0.346	1.310	0.430	0.213	0.645	0.560	0.861	0.626	1.038	0.991	1.180
Medium	Mean	4.86	4.71	4.75	3.86	4.51	4.90	4.16	4.19	3.91	4.24	3.51	3.58	3.95
	N	79	79	79	79	79	79	79	79	79	79	79	79	79
	Std. Deviation	0.416	0.510	0.493	1.009	0.732	0.304	0.808	0.833	1.002	0.880	0.972	0.942	1.024
	Std. Error of Mean	0.047	0.057	0.055	0.114	0.082	0.034	0.091	0.094	0.113	0.099	0.109	0.106	0.115
	Variance	0.173	0.260	0.243	1.019	0.535	0.092	0.652	0.694	1.005	0.775	0.945	0.887	1.049
Large	Mean	4.90	4.75	4.75	3.73	4.49	4.83	4.05	4.44	3.88	4.02	3.36	3.41	3.71
	N	59	59	59	59	59	59	59	59	59	59	59	59	59
	Std. Deviation	0.305	0.544	0.544	1.080	0.751	0.378	1.090	0.726	1.100	0.900	1.141	1.019	1.204

Category of company		Accuracy	Analytical skills and logical thinking	Integrity	Ability to resist work routine	Ability to learn	Responsibility	Determination	Ability to resist stress and pressure	Independence	Decision making	Creativity	Management ability	Risk taking
	Std. Error of Mean	0.040	0.071	0.071	0.141	0.098	0.049	0.142	0.094	0.143	0.117	0.149	0.133	0.157
	Variance	0.093	0.296	0.296	1.167	0.565	0.143	1.187	0.527	1.210	0.810	1.302	1.039	1.450
Total	Mean	4.86	4.70	4.76	3.84	4.59	4.84	4.26	4.40	4.11	4.23	3.71	3.65	3.87
	N	387	387	387	387	387	387	387	387	387	387	387	387	387
	Std. Deviation	0.421	0.550	0.519	1.055	0.659	0.409	0.856	0.749	0.969	0.835	1.015	0.980	1.075
	Std. Error of Mean	0.021	0.028	0.026	0.054	0.033	0.021	0.043	0.038	0.049	0.042	0.052	0.050	0.055
	Variance	0.177	0.303	0.270	1.112	0.434	0.168	0.732	0.561	0.940	0.697	1.031	0.960	1.156

Table S8. Personal Competencies by Current Working Position

Current working position		Accuracy	Analytical skills and logical thinking	Integrity	Ability to resist work routine	Ability to learn	Responsibility	Determination	Ability to resist stress and pressure	Independence	Decision making	Creativity	Management ability	Risk taking
Accountant in business company	N	125	125	125	125	125	125	125	125	125	125	125	125	125
	Mean	4.88	4.73	4.75	3.89	4.65	4.87	4.26	4.39	4.09	4.28	3.78	3.80	3.85
	Std. Deviation	0.413	0.544	0.534	1.064	0.599	0.421	0.851	0.739	0.984	0.819	1.005	0.976	1.136
	Variance	0.171	0.296	0.285	1.133	0.359	0.177	0.724	0.547	0.968	0.671	1.009	0.952	1.291
Accountant in state administration, state organisation or municipality, or association and foundation	N	59	59	59	59	59	59	59	59	59	59	59	59	59
	Mean	4.88	4.75	4.92	3.97	4.51	4.90	4.36	4.42	4.19	4.22	3.53	3.66	4.02
	Std. Deviation	0.375	0.477	0.337	0.982	0.679	0.305	0.804	0.700	0.900	0.811	0.989	1.010	1.091
	Variance	0.141	0.227	0.113	0.964	0.461	0.093	0.647	0.490	0.809	0.658	0.978	1.021	1.189
Accountant in outsourcing accounting company	N	175	175	175	175	175	175	175	175	175	175	175	175	175
	Mean	4.83	4.73	4.71	3.77	4.59	4.81	4.26	4.42	4.09	4.24	3.74	3.56	3.86
	Std. Deviation	0.460	0.508	0.568	1.102	0.680	0.434	0.864	0.768	1.007	0.816	1.022	0.938	1.015
	Variance	0.212	0.258	0.323	1.215	0.462	0.188	0.747	0.590	1.015	0.666	1.045	0.880	1.031
Other	N	28	28	28	28	28	28	28	28	28	28	28	28	28
	Mean	4.93	4.36	4.82	3.86	4.54	4.82	4.07	4.21	4.11	4.00	3.57	3.46	3.71

Current working position		Accuracy	Analytical skills and logical thinking	Integrity	Ability to resist work routine	Ability to learn	Responsibility	Determination	Ability to resist stress and pressure	Independence	Decision making	Creativity	Management ability	Risk taking
	Std. Deviation	0.262	0.826	0.390	0.848	0.744	0.390	0.940	0.787	0.832	1.054	1.069	1.138	1.150
	Variance	0.069	0.683	0.152	0.720	0.554	0.152	0.884	0.619	0.692	1.111	1.143	1.295	1.323
Total	N	387	387	387	387	387	387	387	387	387	387	387	387	387
	Mean	4.86	4.70	4.76	3.84	4.59	4.84	4.26	4.40	4.11	4.23	3.71	3.65	3.87
	Std. Deviation	0.421	0.550	0.519	1.055	0.659	0.409	0.856	0.749	0.969	0.835	1.015	0.980	1.075
	Variance	0.177	0.303	0.270	1.112	0.434	0.168	0.732	0.561	0.940	0.697	1.031	0.960	1.156

Table S9. Personal Competences by Work Experience

Work experience		Accuracy	Analytical skills and logical	Integrity	Ability to resist work routine	Ability to learn	Responsibility	Determination	Ability to resist stress and pressure	Independence	Decision making	Creativity	Management ability	Risk taking
0-5 years	N	81	81	81	81	81	81	81	81	81	81	81	81	81
	Mean	4.89	4.57	4.67	3.49	4.49	4.83	4.10	4.35	3.83	4.14	3.33	3.25	3.80
	Std. Deviation	0.354	0.631	0.612	1.085	0.654	0.412	0.917	0.744	1.082	0.802	1.072	0.969	1.054
	Variance	0.125	0.398	0.375	1.178	0.428	0.170	0.840	0.554	1.170	0.644	1.150	0.938	1.110
6-15 years	N	111	111	111	111	111	111	111	111	111	111	111	111	111
	Mean	4.84	4.67	4.73	3.83	4.49	4.81	4.23	4.41	4.11	4.22	3.59	3.58	3.87
	Std. Deviation	0.458	0.608	0.538	1.143	0.830	0.437	0.924	0.813	0.908	0.899	1.031	0.968	1.054
	Variance	0.210	0.370	0.290	1.307	0.688	0.191	0.854	0.661	0.825	0.807	1.063	0.937	1.111
16-25 years	N	106	106	106	106	106	106	106	106	106	106	106	106	106
	Mean	4.85	4.79	4.75	3.91	4.69	4.84	4.33	4.40	4.11	4.25	3.86	3.75	3.77
	Std. Deviation	0.432	0.452	0.531	1.019	0.558	0.439	0.789	0.764	0.939	0.817	0.951	0.937	1.140
	Variance	0.187	0.204	0.282	1.039	0.312	0.193	0.623	0.584	0.882	0.668	0.904	0.877	1.301
26+ years	N	89	89	89	89	89	89	89	89	89	89	89	89	89
	Mean	4.88	4.76	4.90	4.10	4.70	4.91	4.36	4.44	4.35	4.31	4.02	3.98	4.03
	Std. Deviation	0.422	0.477	0.339	0.867	0.486	0.325	0.772	0.656	0.918	0.806	0.892	0.929	1.038
	Variance	0.178	0.228	0.115	0.751	0.236	0.105	0.597	0.431	0.843	0.650	0.795	0.863	1.078
Total	N	387	387	387	387	387	387	387	387	387	387	387	387	387
	Mean	4.86	4.70	4.76	3.84	4.59	4.84	4.26	4.40	4.11	4.23	3.71	3.65	3.87

Work experience		Accuracy	Analytical skills and logical	Integrity	Ability to resist work routine	Ability to learn	Responsibility	Determination	Ability to resist stress and pressure	Independence	Decision making	Creativity	Management ability	Risk taking
	Std. Deviation	0.421	0.550	0.519	1.055	0.659	0.409	0.856	0.749	0.969	0.835	1.015	0.980	1.075
	Variance	0.177	0.303	0.270	1.112	0.434	0.168	0.732	0.561	0.940	0.697	1.031	0.960	1.156

Category of the company		Ability to record economic transaction to accounting documents and registers	Ability to prepare financial statements	Ability to form financial accounting policy	Ability to form tax accounting policy	Ability to form management accounting policy	Ability to form information system of the company (including accounting system)	Ability to plan, analyse and evaluate company's performance (including accounting system)	Ability to present analysis results, to identify problems and to suggest solutions to problem (including accounting system)	Ability to support internal control system (including accounting system)	Be interested in innovations and changes in regulation
	Std. Deviation	0.512	0.375	0.770	0.806	1.026	1.062	0.783	0.849	0.927	0.818
	Std. Error of Mean	0.045	0.033	0.068	0.071	0.090	0.093	0.069	0.075	0.082	0.072
	Variance	0.262	0.141	0.592	0.650	1.053	1.127	0.612	0.772	0.819	0.669
Small	Mean	4.73	4.83	4.44	4.31	4.02	3.61	4.38	4.18	3.91	4.36
	N	120	120	120	120	120	120	120	120	120	120
	Std. Deviation	0.608	0.423	0.848	0.942	1.021	1.154	0.881	0.827	1.004	0.818
	Std. Error of Mean	0.055	0.039	0.077	0.086	0.093	0.105	0.080	0.075	0.092	0.075
	Variance	0.369	0.179	0.719	0.887	1.042	1.333	0.776	0.778	0.929	0.669
Medium	Mean	4.78	4.54	4.04	3.87	3.76	3.62	4.13	4.11	3.84	4.34
	N	79	79	79	79	79	79	79	79	79	79
	Std. Deviation	0.472	0.829	1.149	1.114	1.089	1.029	1.055	0.847	1.055	0.799
	Std. Error of Mean	0.053	0.093	0.129	0.125	0.122	0.116	0.119	0.095	0.119	0.090
	Variance	0.222	0.687	1.319	1.240	1.185	1.059	1.112	0.737	1.079	0.638
Large	Mean	4.71	4.59	4.14	4.02	3.71	3.68	4.03	4.24	3.76	4.20
	N	59	59	59	59	59	59	59	59	59	59
	Std. Deviation	0.559	0.853	1.058	1.075	1.145	1.136	1.066	1.006	1.088	0.886
	Std. Error of Mean	0.073	0.111	0.138	0.140	0.149	0.148	0.139	0.131	0.142	0.115
	Variance	0.312	0.728	1.119	1.155	1.312	1.291	1.137	0.839	1.357	0.786
Total	Mean	4.76	4.75	4.31	4.21	3.93	3.59	4.28	4.17	3.90	4.32
	N	387	387	387	387	387	387	387	387	387	387
	Std. Deviation	0.542	0.608	0.940	0.979	1.061	1.094	0.927	0.865	1.003	0.823
	Std. Error of Mean	0.028	0.031	0.048	0.050	0.054	0.056	0.047	0.044	0.051	0.042
	Variance	0.294	0.370	0.884	0.959	1.126	1.196	0.859	0.772	0.991	0.678

Table S12. Professional Competences by Current Working Position

Current working position		Ability to record economic transaction to accounting documents and registers	Ability to prepare financial statements	Ability to form financial accounting policy	Ability to form tax accounting policy	Ability to form management accounting policy	Ability to form information system of the company	Ability to plan, analyse and evaluate company's performance	Ability to support internal control system	Ability to present analysis results, to identify problems and to	Be interested in innovations and changes in regulations
Accountant in business company	N	125	125	125	125	125	125	125	125	125	125
	Mean	4.71	4.74	4.41	4.28	4.01	3.65	4.33	3.87	4.04	4.29
	Std. Deviation	0.593	0.646	0.934	0.964	1.051	1.131	0.990	1.047	0.979	0.869
	Variance	0.352	0.418	0.873	0.929	1.105	1.278	0.980	1.096	0.958	0.755
Accountant in state administration, state or municipality organisation, or association and foundation	N	59	59	59	59	59	59	59	59	59	59
	Mean	4.85	4.75	4.25	4.03	3.92	3.76	4.15	4.08	4.36	4.44
	Std. Deviation	0.363	0.544	0.902	0.946	0.988	0.953	0.784	0.896	0.713	0.749
	Variance	0.132	0.296	0.814	0.895	0.975	0.908	0.614	0.803	0.509	0.561
Accountant in outsourcing accounting company	N	175	175	175	175	175	175	175	175	175	175
	Mean	4.77	4.78	4.29	4.23	3.85	3.47	4.32	3.88	4.21	4.32
	Std. Deviation	0.574	0.559	0.896	0.945	1.056	1.097	0.897	0.984	0.792	0.788
	Variance	0.330	0.312	0.803	0.893	1.116	1.204	0.805	0.968	0.627	0.621
Other	N	28	28	28	28	28	28	28	28	28	28
	Mean	4.82	4.61	4.18	4.11	4.04	3.71	4.04	3.79	4.11	4.14
	Std. Deviation	0.390	0.832	1.278	1.286	1.290	1.150	1.071	1.134	0.994	0.970
	Variance	0.152	0.692	1.634	1.655	1.665	1.323	1.147	1.286	0.988	0.942
Total	N	387	387	387	387	387	387	387	387	387	387
	Mean	4.76	4.75	4.31	4.21	3.93	3.59	4.28	3.90	4.17	4.32
	Std. Deviation	0.542	0.608	0.940	0.979	1.061	1.094	0.927	1.003	0.865	0.823
	Variance	0.294	0.370	0.884	0.959	1.126	1.196	0.859	1.006	0.748	0.678

Table S13. Professional Competences by Work Experience

Work experience		Ability to record economic transaction to accounting documents and registers	Ability to prepare financial statements	Ability to form financial accounting policy	Ability to form tax accounting policy	Ability to form management accounting policy	Ability to form information system of the company	Ability to plan, analyse and evaluate company's performance	Ability to support internal control system	Ability to present analysis results to identify problems and to suggest solutions to problems	Be interested in innovations and changes in regulations
0-5 years	N	81	81	81	81	81	81	81	81	81	81
	Mean	4.79	4.75	4.10	3.91	3.64	3.44	4.09	3.63	4.05	4.26
	Std. Deviation	0.493	0.603	1.068	1.086	1.121	1.151	1.063	1.054	0.947	0.738
	Variance	0.243	0.363	1.140	1.180	1.258	1.325	1.130	1.111	0.898	0.544
6-15 years	N	111	111	111	111	111	111	111	111	111	111
	Mean	4.80	4.64	4.16	4.10	3.79	3.56	4.18	3.82	4.09	4.32
	Std. Deviation	0.501	0.748	1.023	1.070	1.121	1.050	1.046	1.063	0.910	0.863
	Variance	0.251	0.560	1.046	1.145	1.257	1.103	1.095	1.131	0.828	0.745
16-25 years	N	106	106	106	106	106	106	106	106	106	106
	Mean	4.72	4.78	4.36	4.29	4.01	3.64	4.41	3.97	4.18	4.23
	Std. Deviation	0.598	0.586	0.864	0.873	1.000	1.114	0.814	0.980	0.871	0.897
	Variance	0.357	0.343	0.746	0.761	1.000	1.242	0.662	0.961	0.758	0.805
26+ years	N	89	89	89	89	89	89	89	89	89	89
	Mean	4.75	4.84	4.64	4.52	4.25	3.70	4.42	4.17	4.37	4.47
	Std. Deviation	0.570	0.396	0.678	0.770	0.908	1.070	0.704	0.829	0.681	0.740
	Variance	0.325	0.157	0.460	0.593	0.825	1.146	0.496	0.687	0.463	0.547
Total	N	387	387	387	387	387	387	387	387	387	387
	Mean	4.76	4.75	4.31	4.21	3.93	3.59	4.28	3.90	4.17	4.32
	Std. Deviation	0.542	0.608	0.940	0.979	1.061	1.094	0.927	1.003	0.865	0.823
	Variance	0.294	0.370	0.884	0.959	1.126	1.196	0.859	1.006	0.748	0.678