



Institute
for Tax Advisors
& Accountants

CONGRES ITAA

De accountant als partner in business

DE ACCOUNTANT ALS PARTNER IN BUSINESS

HOGENT – UGent

10/11/2022

Introductie

Belang van kmo's

25
million
SMEs in
Europe

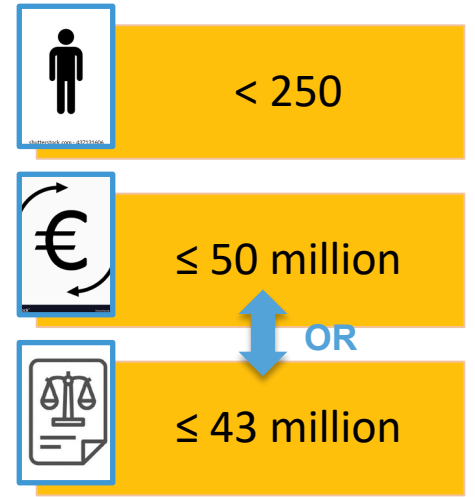


2 out of 3 jobs
in SMEs

50%
of Europe's
GDP



50%
of all SMEs
undertake
innovation
activities



Resource-based theory



Compliance services

Accounting services

Legal and administrative support

Tax requirements

as a service provider for SMEs



Compliance services

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Tax requirements



Additional business advice

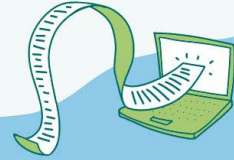
Enabling the owner-manager to make well-informed decisions and to monitor the overall financial health of the SME

Compliance services

Accounting services

Legal and administrative support

Tax requirements



Additional business advice

Enabling the owner-manager to make well-informed decisions and to monitor the overall financial health of the SME



External accountant

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External accountant



Owner-manager of SME

Literatuurstudie

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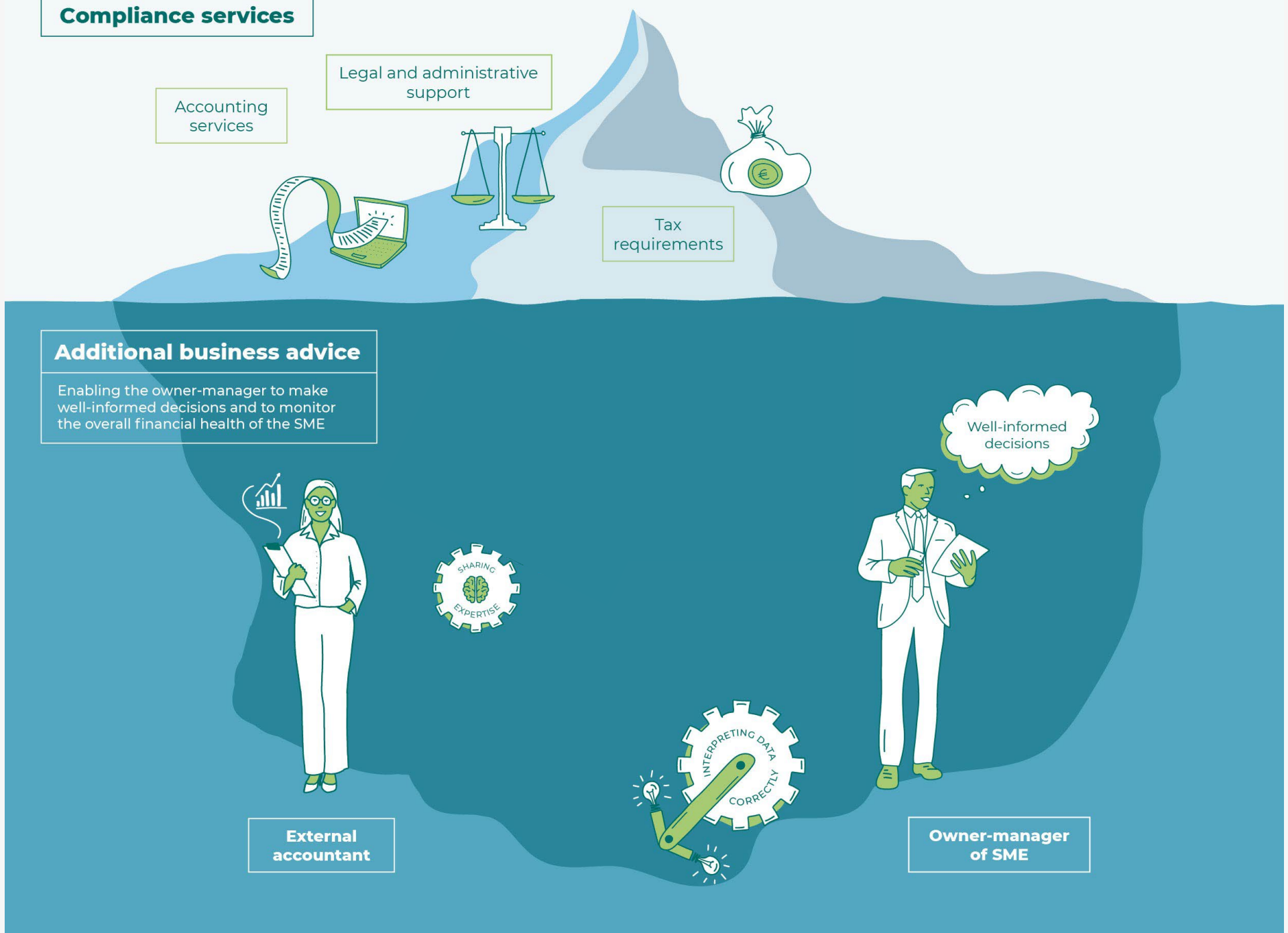


External accountant



Owner-manager of SME

Well-informed decisions



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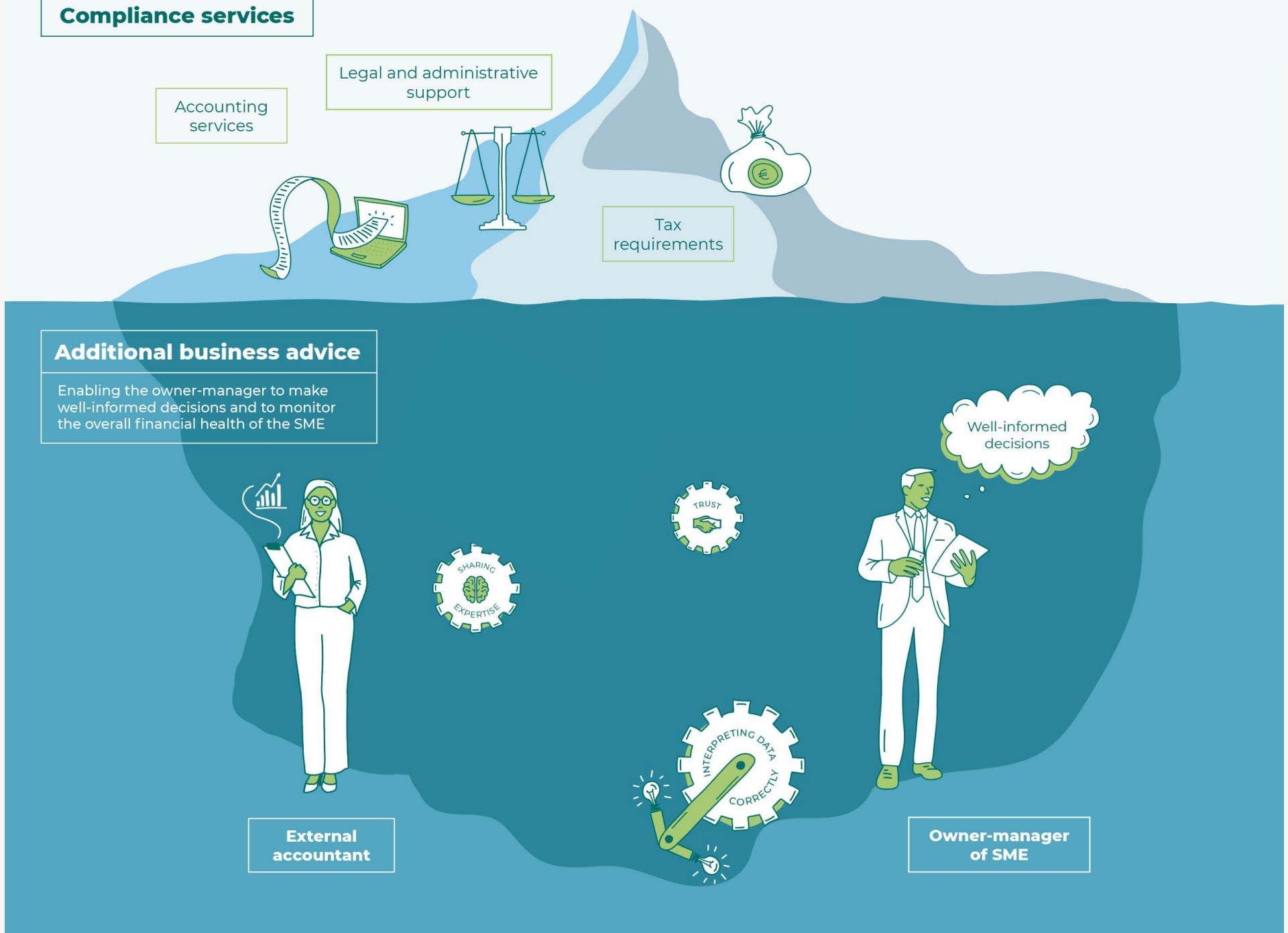


External accountant



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Well-informed decisions



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Tailor-made business advice

Well-informed decisions



Owner-manager of SME



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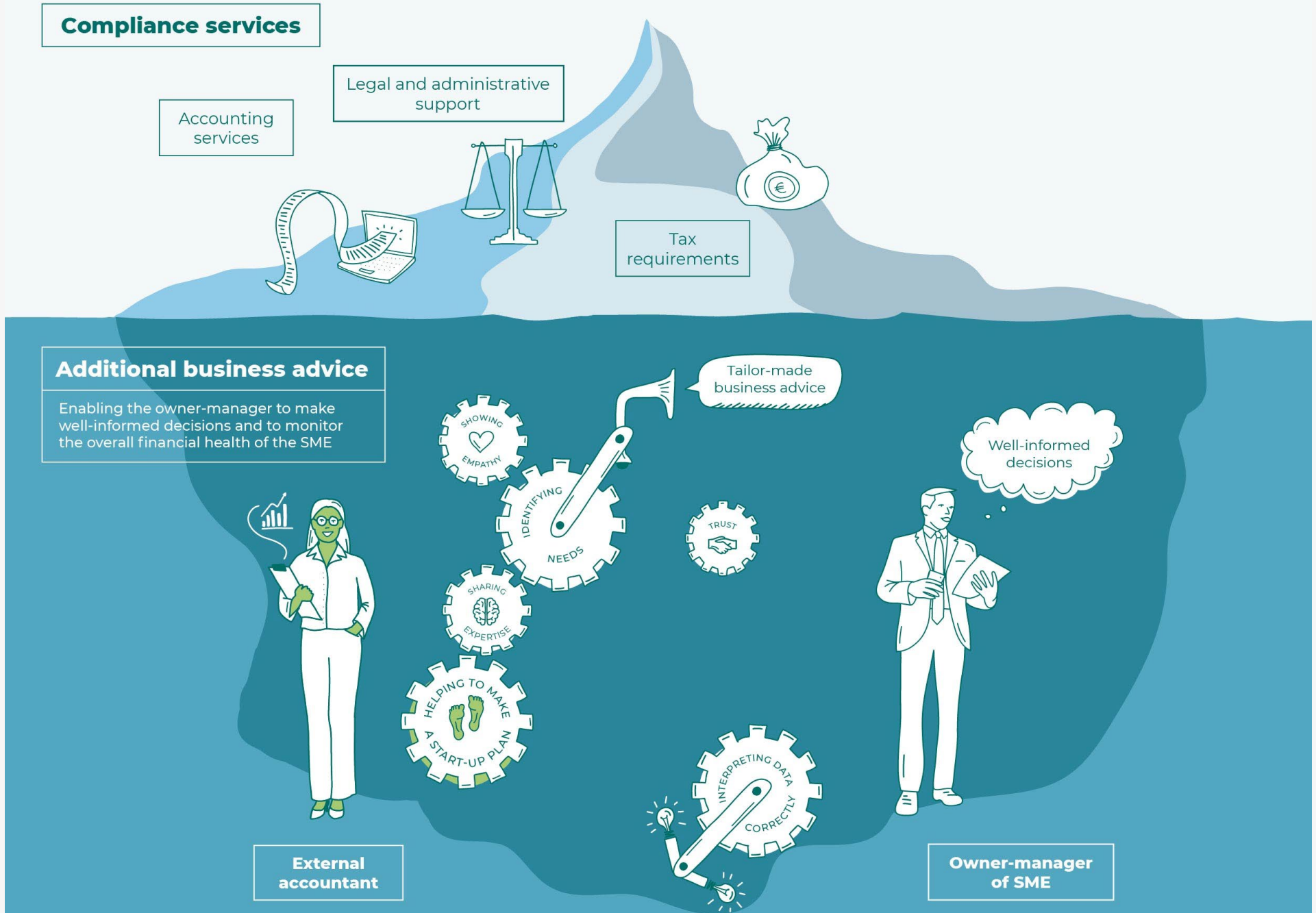
Enabling the owner-manager to make well-informed decisions and to monitor the overall financial health of the SME

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Belang van een businessplan

**Het belang van een businessplan voor
startende ondernemers**

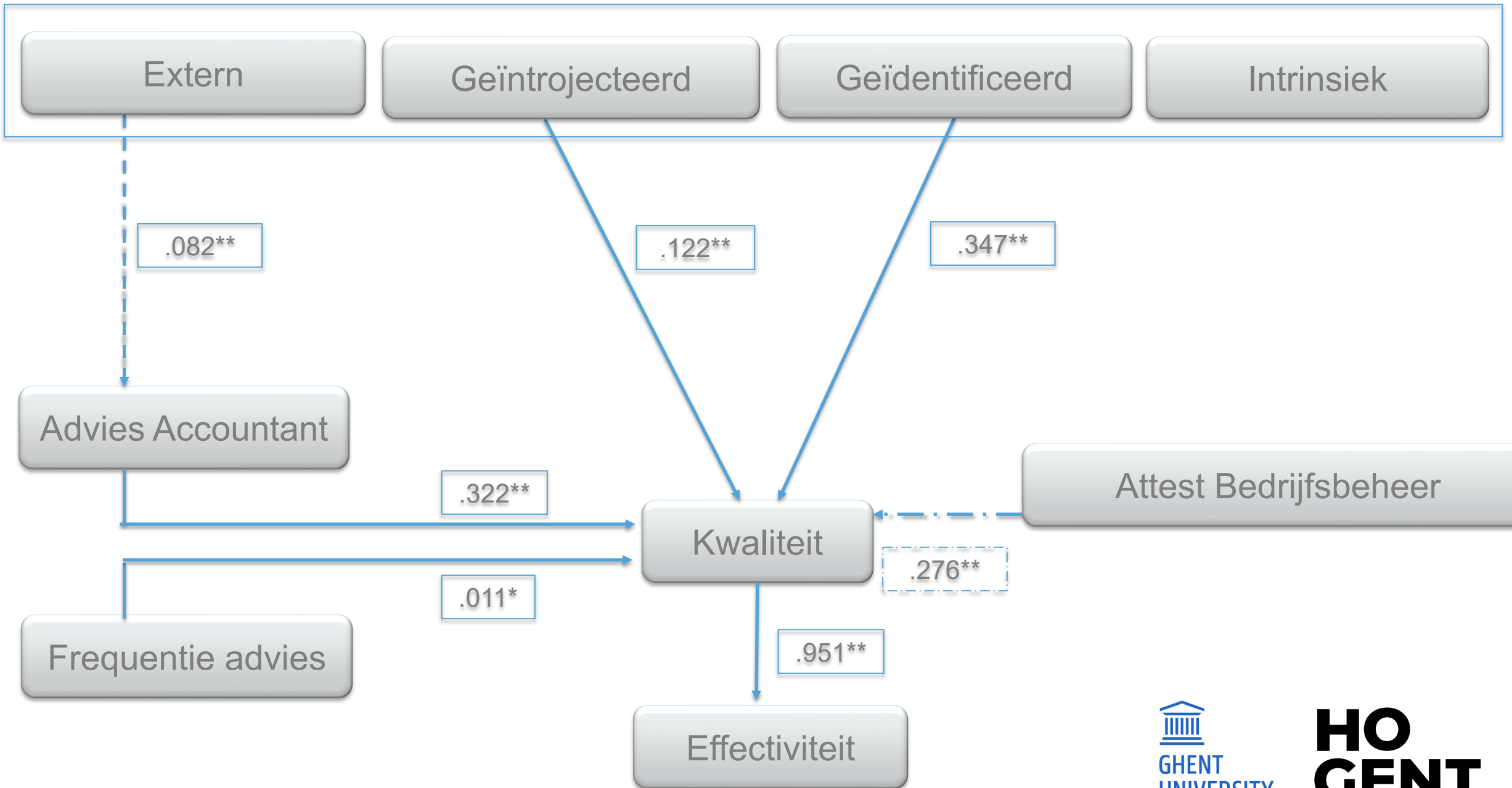
**... en de rol van externe accountants tijdens
dit planningsproces**

Motivatie om businessplan op te stellen



Controlled motivation
Nonself-determined

Autonomous motivation
Self-determined



Resultaten

- Een **kwaliteitsvol businessplan** stelt startende ondernemers in staat om het eerste jaar na de opstart enkele **cruciale sleutelindicatoren** **beter** op te volgen
- De achterliggende **motivatie** van ondernemers voor de opmaak van een **businessplan** heeft een belangrijke invloed op de **kwaliteit** ervan
- **Advies** verleend door een **externe accountant** ondersteunt ondernemers om een kwaliteitsvol businessplan op te maken

**“Accounting is the language of business.
If you can’t speak the language, it is
difficult to win the game”**

Warren Buffet

Belang van
mutual understanding
in een accounting context



**“Mutual understanding...
is a situation that arises from **effective
communication** processes between **two
parties** and results in the **achievement of a
mutual goal**”**

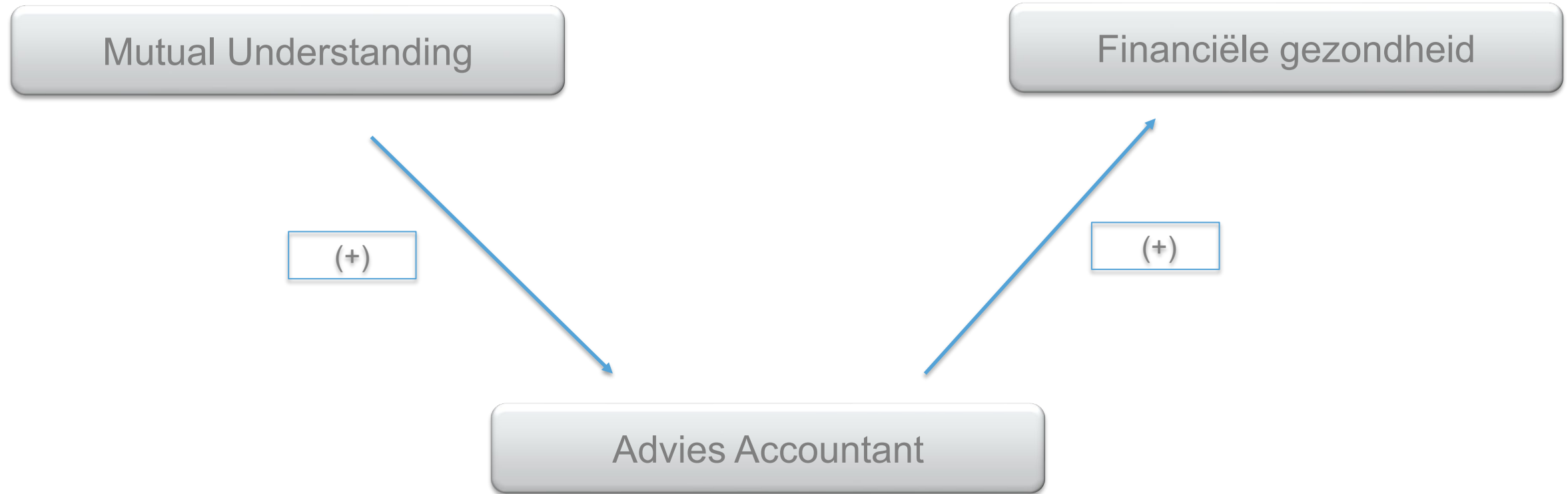
(Churchman and Schainblatt, 1965; Tan, 1994)

Mutual Understanding (Cornelius & Boos, 2003) vertaald naar de samenwerking tussen ondernemer en externe accountant

In welke mate ...

1. Bent u op de hoogte van het (potentiële) **dienstenpakket** van uw accountant?
2. Verduidelijkt u wat u **verwacht** van uw accountant?
3. Begrijpt u de **toelichting van de cijfers** door uw accountant?
4. Voelt u zich **begrepen** door uw accountant ?
5. **Luistert** uw accountant?
6. Bent u op de hoogte van de **prijs** die uw accountant aanrekent?
7. Bent u op de hoogte van de manier waarop uw accountant **factureert**?
(tarief/uur, forfait, combinatie van beide, andere)

Resultaten



Mutual understanding dus, maar hoe...

**Strategische
partner**

**Proactief
handelen**

**Informeel
contact**

**Frequent
formeel contact**

**Boekhoudkundig en
fiscaal kennisniveau
klanten**

**Aantal kpi's dat klanten
zelf actief opvolgen**

Transparantie
Ghent University **GENT**

Conclusies

- Ondernemers met een **hoge Mutual Understanding** beroepen zich voor additioneel advies meer op hun externe accountant, en zullen dus **intenser samenwerken met hun externe accountant**.
- Ondernemers die **intens samenwerken** met hun externe accountant en zich voor additioneel advies tot deze vertrouwenspersoon richten, realiseren een **betere financiële gezondheid voor hun onderneming**.
- Mutual Understanding heeft een indirecte invloed op de financiële gezondheid van de onderneming: een hoge Mutual Understanding leidt tot een meer intense samenwerking met de externe accountant, wat op zijn beurt resulteert in een betere financiële gezondheid van de onderneming.

Role of the external accountant as a service provider for SMEs

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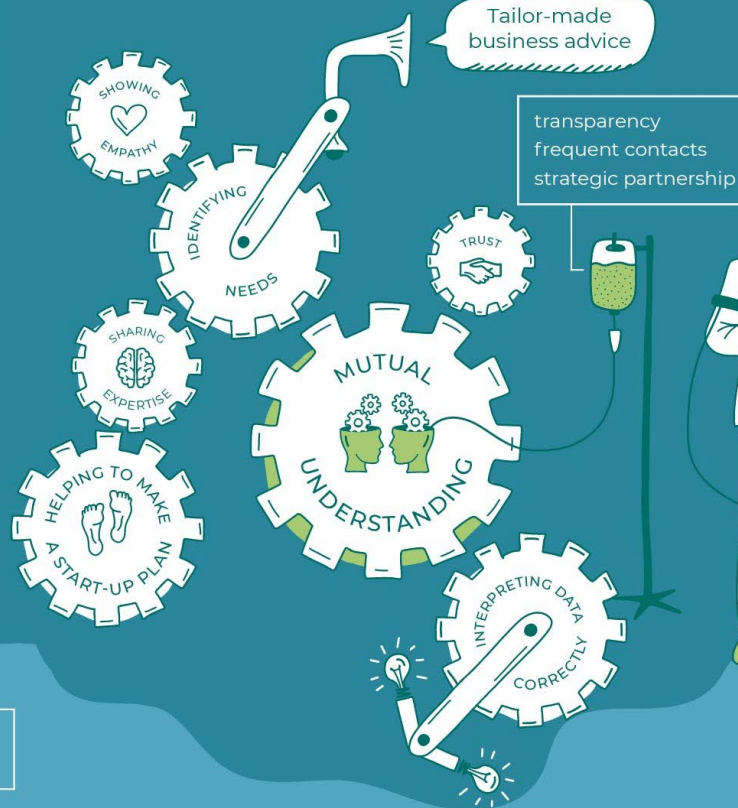
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“The Importance of Mutual Understanding between External Accountants and Owner–Managers of SMEs”

Australian Accounting Review (AAR)
[doi:10.1111/auar.12251](https://doi.org/10.1111/auar.12251)

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Patricia Everaert (UGent)

Gerrit Sarens (UGent)

Carine Coppens (HOGENT)



“The Role of the External Accountant in Business Planning for Starters: Perspective of the Self-Determination Theory”

Sustainability

<https://doi.org/10.3390/su13063014>

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