

Czech University of Life Sciences Prague
Faculty of Economics and Management

DEPARTMENT OF MANAGEMENT



DIPLOMA THESIS

**“Effectiveness of Retraining Courses: a Case Study of a Czech
Training Company”**

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DIPLOMA THESIS ASSIGNMENT

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1. Introduction
2. Objectives of thesis and methodology
3. Literature overview
4. Effectiveness of retraining courses
5. Analysis of results and recommendations
6. Conclusions
7. Bibliography
8. Supplements

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BROŽOVÁ, DAGMAR. Společenské souvislosti trhu práce. Praha: Sociologické nakladatelství, 2003, ISBN 80-86429-16-4.

BUCHTOVÁ, BOŽENA A KOL. Nezaměstnanost, psychologický, ekonomický a sociální problém. Praha: Grada Publishing, 2002, ISBN 80-247-9006-8.

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HODGSON, SUSAN. Psychologické a jiné výběrové testy. Praha: Grada Publishing, 2007, ISBN 978-80-247-1945.

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Dean

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Declaration

I declare that I have worked on my diploma thesis titled **“Effectiveness of Retraining Courses: a Case Study of a Czech Training Company”** by myself and I have used only the sources mentioned at the end of the thesis.

In Prague on 4.4.2011

Barbora Hulínová-Mihalcová

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**Efektivita rekvalifikačních kurzů: případová
studie české vzdělávací agentury**

**Effectiveness of Retraining Courses: a Case Study
of a Czech Training Company**

Souhrn

Tato diplomová práce se ve své teoretické části zabývá trhem práce, nezaměstnaností a rekvalifikačními kurzy, jako jedním z nástrojů aktivní politiky zaměstnanosti České republiky. Rovněž je zde také zmíněna motivace a teorie učení, která se rekvalifikačních kurzů týká. Praktická část pojednává o vyhodnocení odpovědí na jednotlivé otázky, které byly součástí dotazníku, jehož cílem bylo získat dostatek informací k hlubší analýze efektivity účetních rekvalifikačních kurzů poskytovaných Obchodním Institutem Praha během roku 2010. Na základě získaných informací byl analyzován vztah mezi důvody pro rekvalifikaci a věkem, pohlavím a dosaženým vzděláním. Dále bylo také porovnáváno, do jaké míry se kvalita kurzu podílí na úspěšnosti absolventů kurzu v profesním životě. Vliv rekvalifikačních kurzů na osobnost člověka a její rozvoj byl rovněž porovnán s kvalitou kurzu. Téměř v samotném závěru jsou uvedena doporučení pro Obchodní Institut, která se týkají především zvýšení kvality kurzů a tím také zvýšení jejich efektivity. V závěru práce jsou shrnuty veškeré výsledky a doporučení.

Klíčová slova

- Rekvalifikační kurzy
- Nezaměstnanost
- Aktivní politika zaměstnanosti
- Efektivita
- Obchodní Institut Praha
- Účastník kurzu

Summary

This diploma thesis in its theoretical part deals with the labor market, unemployment and retraining courses as one of the tools of Active Labor Market Policies in the Czech Republic. Motivation and theory of learning are also mentioned, which are necessary in the case of retraining courses. The practical part deals with evaluation of answers to questions, which were included in a questionnaire that regarded the accountancy retraining courses provided by the Business Institute of Prague during the year 2010. Based on these answers, relationship between reasons for participation on a retraining course, age, and education as well as gender were analyzed. Further, it compared how the overall quality of the course influenced the success of the course's participants in their professional life. The impact of retraining courses on participants' personality was also compared to the overall quality. At the end of this analysis you may find some listed recommendations, which regard mainly the improvement of the course's quality, and thus should contribute to increasing its effectiveness. A summary of all results, gained knowledge and recommendations may be found at the end of this thesis.

Key words

- Retraining courses
- Unemployment
- Active Labor Market Policies
- Effectiveness
- Business Institute of Prague
- Participant of a retraining course

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1. Introduction

Unemployment belongs amongst the phenomenon of today's world, and makes the governments of each country to worry. High unemployment brings along a negative impact on the national economy and creates social problems. Therefore the governments felt it necessary to act, and as a consequence Labor Market Policies were created. The increase or decrease of unemployment has been influenced by many factors ever since, and mostly was adherent to economic and technology development. In the Czech Republic the situation regarding employment became serious after 1989. Before this year full employment was ensured by the socialist government.

Retraining is one of the tools of Active Labor Market Policies, which originally was intended to help unemployed people to adapt their knowledge and skills to current requirements of the market, and thus find a job. Nevertheless, the situation has changed, and today retraining is offered to everyone who wishes to update, refresh or gain certain knowledge and skills for a certain reason. Retraining is put into effect through retraining courses.

In the Czech Republic there are many companies or institutions providing these courses in accordance with the law and their courses must be accredited by the Ministry of Education, Youth and Sport. If the courses are to fulfill their purpose, meaning that they will contribute to lower unemployment and other people's objectives, they have to be efficient, and the efficiency should be based on quality rather than quantity. Even though the quality of the course matters, it is not the only factor influencing effectiveness of retraining. Personal motivation, family background, previous experience and many other factors have to be considered as well.

2. Objectives of the thesis and methodology

2.1. Objectives of the thesis

The objective of this diploma thesis is to review and analyze effectiveness of accountancy retraining courses provided by the Business Institute of Prague during the year 2010, and how these courses are effective for people of different age, education and gender. The effectiveness will be analyzed from different points of view with a great emphasis on graduates' success in performing a new occupation, job search and fulfillment of other objectives, which the participants had, and wanted to reach through retraining courses. Furthermore the quality of the retraining courses and how it is perceived by the graduates in respect to professional life, satisfaction in a new occupation, and personal life will be evaluated.

Through the results of the diploma thesis recommendations will be provided, which will help both the Institute and the courses' participants to achieve their objectives. These recommendations will be related mainly to the quality of the course, because good quality courses attract more students, it provides them with better knowledge, and thus with a competitive advantage.

2.2. Methodology

This diploma thesis is divided into two main parts: theory and practice. The first, theoretical part is based on research and study of adequate literature resources and provides necessary information and knowledge regarding the topic. It contains three main chapters with more detailed description. These chapters are: Labor Market, Unemployment and Retraining.

The second part contains analysis of the effectiveness of retraining courses. This analysis will be based on data, which will be gained through one of the quantitative methods of social research: *Questionnaire*. In cooperation with the Institution, the questionnaires will be sent to people, who participated on an accounting retraining course during the year 2010.

Questionnaire

Questionnaire is a method of research, which is based on asking questions in a written form. The questions should be logical, easy to understand and should be in a logical order. It is said, that the least sensitive question should be put first and the most sensitive ones last. There are several types of questions, which can be used in a questionnaire, but it is very important to be careful and choose the right type of question for a certain answers. The advantages and disadvantages of questionnaires have to be considered before using this method. The benefits include for example: lower costs and lower time demand. This way of gaining data doesn't disturb the participants as much as an interview may. However, we might face the problem that questions, are not answered correctly.

I decided to use an anonymous questionnaire, because I need to gain as many data as possible during quite a short time, and for this purpose a questionnaire is the best option. The questions I decided to use are mainly closed-ended, which are easy to evaluate but some answers might be limited. Therefore I used also semi-closed-ended questions, open-ended or battery questions.

Statistical evaluation

Quantitative research in contrast to qualitative applies statistical methods for interpretation and evaluation of results of the research. These methods are in the case of quantitative research (questionnaire):

- Simple statistical method for absolute and relative frequencies
- Methods of quality parameters analysis

These methods are usually used if we want to find out, whether there is a relationship among the parameters or not. The relationship is tested with the use of either pivot or association tables depending on how many parameters we are testing, and the results will either deny or support the hypothesis. In case the hypothesis will be accepted, we will have to find out, how strong the relationship among the parameters is.

There are specific formulas and conditions, which have to be fulfilled, if we want to conduct:

1) Pivot table:

- a) The rate of theoretical frequencies, which are less than 5 cannot exceed 20 %
- b) None of the theoretical frequencies cannot be less than 1

$$\chi^2 = \sum_{i=1}^m \sum_{j=1}^n \frac{(f_{ij} - f'_{ij})^2}{f'_{ij}} \quad [A]$$

2) Association table:

- a) If the sampling set is more than 40, we will use χ^2 test of independence

$$\chi^2 = \frac{n \cdot (ad - bc)^2}{(a + b)(a + c)(b + d)(c + d)} \quad [B]$$

- b) If the sampling set is less than 40, we will use Fisher's factorial test

$$p_i = \frac{(a + b)!(a + c)!(b + d)!(c + d)!}{n!a!b!c!d!} \quad [C]$$

[1]

We assume, that “retraining should have a positive impact on both professional and personal life of at least half of all participants”. This assumption will be examined in this thesis with the use of data gained through the research.

3. Literature Overview

3.1 Labor Market

It is necessary to understand the interactions inside and outside the Labor Market, and how the whole system works, because it will enable us to understand why is retraining (and Active Labor Market Policies) so important.

3.1.1 Supply and demand on the Labor Market

The Labor Market represents a space, where the demand for labor meets the supply. On the supply side are people / workers, who own so called human capital (skills, knowledge, time etc.) and want to sale it to companies and receive remuneration in return. On the other, demand side, are companies, which need to buy the workers (human capital) in order to produce goods or services and generate profit. If the labor demand was equal to labor supply, the Labor Market would be in equilibrium, but this doesn't normally happen and the inequality in the Labor Market results either in unemployment or lack of workers.

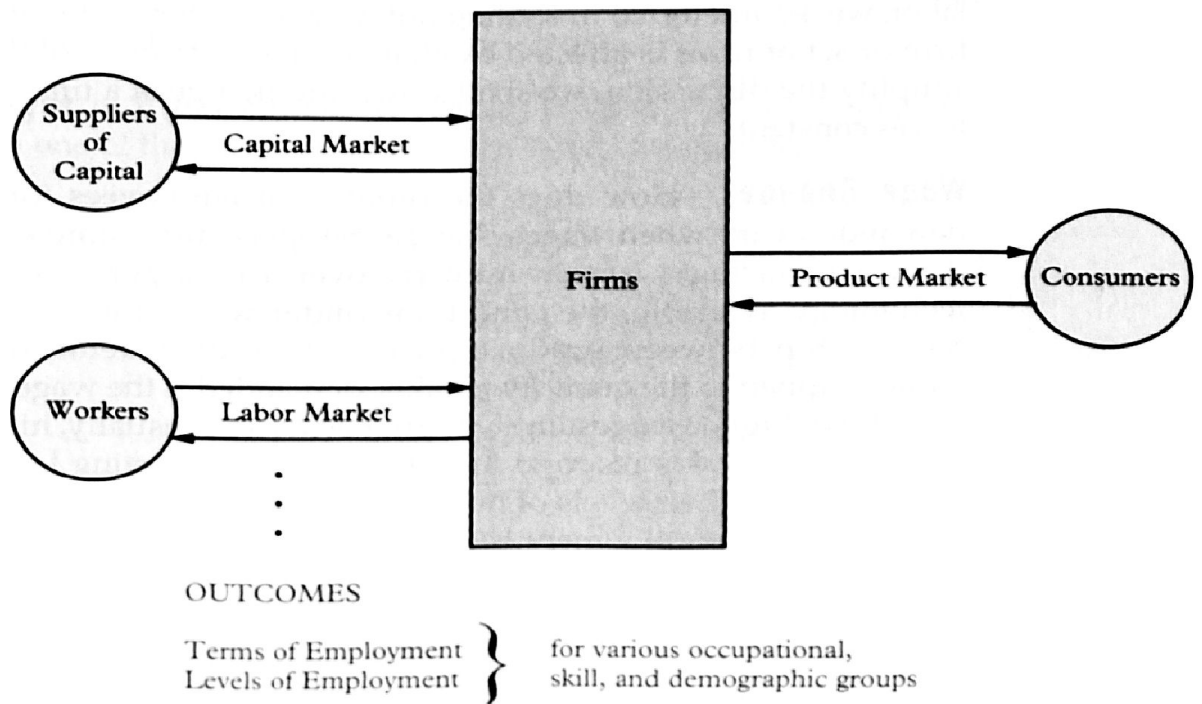
The supply side of the Labor Market comprises the population aged 15 and older, and can be divided into two basic groups. The first one is “**Labor Force**”, and contains employed people and those, who are unemployed but would like to work, and therefore they are actively looking for a job. The second is known as “**Not in Labor Force**”, which includes people, who are unemployed and are not looking for a job, e.g. retired workers, housewives, students etc. In fact, nearly anyone is willing to exchange own free time for certain compensation, which contributes to maximization of a person's well-being. The supply of Labor is influenced by the difference between the utility of free time and the utility of products and services a person can afford due to remuneration given for a work done. The problem occurs with an insufficient compensation for the free time forcing the person to keep the free time rather than exchanging it for remuneration. [2, 3, 4]

“Demand for labor is defined as any decision made by an employer regarding the company's workers – their employment, their compensation, and their training.” [5, P. 3]. The demand for labor is influenced among others by the market demand for the goods produced or services provided. For example with growing demand for cars will grow the demand for car engineers. The firms always require certain skills for which they are willing to pay a certain amount of money.

3.1.2 Functioning of the Labor Market

The exact functioning of the Labor Market is depicted by the figure Nr. 1. The firms are situated in the middle of the three markets (Capital, Labor and Product Markets) because they have to act on all of them if they want to be competitive, and generate profit. On the left hand side are workers and capital (input), which are required by the companies for the production of goods (output) consumed by consumers, who are shown on the right hand side.

Figure Nr. 1: Functioning of the Labor Market



Source: Ehrenberg, 2006, P. 35

The demand for labor (and capital) is influenced by the conditions on the product and capital markets, and therefore it is determined by:

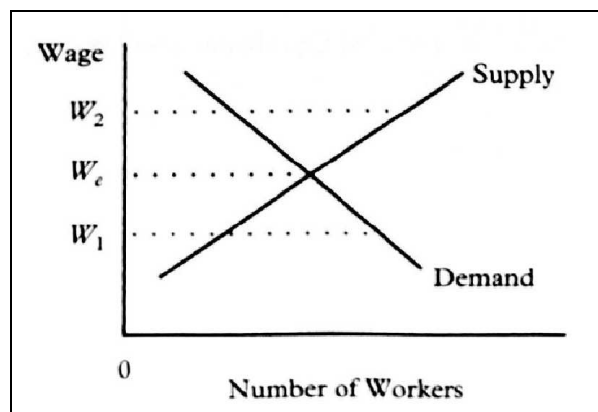
- 1) The price of labor
- 2) Product demand
- 3) Technologies available to labor [3]

If one of these three determinants changes, it will be followed by the change in the quantity of the labor demanded. For example if the price of labor (wages) increases, the employers will tend to use more capital-intensive way of production or this change will lead to higher

prices of goods, leading to lower consumption. The producers will be forced to cut down the costs by decreasing the production and the number of employees.

The height of wage determines the quantity of workers demanded and supplied as shown by the graph Nr. 1.

Graph Nr. 1: Demand and supply on the labor market



Source: Ehrenberg, 2006, P. 43

With a lower wage at W_1 , companies will require more workers but there are fewer workers willing to work for this salary. The demand for labor exceeds the supply. In this situation the companies will be forced to increase the wage in order to attract more workers. The wage will rise up to W_2 causing increase in supply of labor, because for this wage all workers are willing to work, and decrease in the demand, because at this wage level the companies will have to cut the number of staff. At W_2 There is surplus of labor (unemployment). W_e is the market-clearing wage, which all firms are willing to pay and for which all workers are willing to work. In this case there is equality between labor supply and demand on the Labor Market. [2, 3]

3.1.3 Role of Government

In the Czech Republic the Labor Market is a subject to governmental regulation, which is implemented through different tools, rules, laws, policies etc., and its main goals are

- to reach equality on the Labor Market
- to ensure the right to work for its citizens

- to ensure equal right to work for people of different race, gender, age etc.
- to ensure minimal income, and many others

In this thesis the focus is mainly on Active Labor Market Policies and retraining as one of the tools. Among the most important legal acts belong in the Czech Republic the **Labor Code No. 262/2006 Coll.**; Act No. 435/2004 Coll. on Employment; Act No. 309/2006 Coll., the rules of security and protection of health at work. These legal acts define, specify and explain the rules, policies and tools used for regulation of the Labor Market. [6, 7]

The Ministry of Labor and Social Affairs, which was re-established in 1990, is responsible for legislation regarding social security and insurance, employment and unemployment, safety at work etc. The current minister is since 13.7.2010 Dr. Ing. Jaromír Drábek (TOP 09). [8]

The Bureaus of Labor act as an executor of legislation connected mainly to employment. Their main functions are:

- to track and evaluate the situation on the Labor Market
- to mediate jobs between applicants and companies
- to cooperate with other institutions involved in Labor Market
- to organize retraining, create new job opportunities, and many others [7]

The Bureaus of Labor are situated in each district of the Czech Republic, and each citizen belongs to the Bureau, which is situated in his or hers district of permanent residence.

3.1.4 Active Labor Market Policy (ALMP)

Government of each country is trying to minimize the unemployment rate through implementation of Active Labor Market Policies, which consist of different tools and measures. The main goal of these policies is to create balance between supply and demand on the Labor Market. Besides Active Policy there is also Passive Policy, which is trying to lower the negative impact of unemployment by providing the unemployed people with social benefits. [9, 10]

3.1.3.1 Active Labor Market Policy in the EU

As a topic of a growing importance has been unemployment broadly discussed since 1990 by the EU countries. The countries were aware of growing unemployment and all the risks it could bring along and thus arose the need for solution or said in other words it was necessary to create employment policies. [11]

The process of creation of employment policies started in 1990 with the integration of employment policies into the European economic policy and launch of Broad Economic Policy Guidelines, which have only recommendatory character. In 1993 was by Delors Commission publicized the White Paper on Growth, Competitiveness and Employment, which main purpose was the development of active and more flexible employment measures. This Paper was the first impulse for the **European Employment Strategy** (EES). One year later, in 1994, was the EES further developed at the Essen European Council where were set its 5 key goals:

1. Investing in education and training
2. More flexible work organizations and working time
3. Reduction of non-wage labor costs to foster the hiring of low-skilled workers
4. Reform of Public Employment Services
5. Fight against youth and long-term unemployment [11]

In 1997 was the EES officially implemented at the Luxembourg Summit. In the same year were also launched Employment Guidelines, which present common priorities to employment policies of all member states and Open Method of Coordination supporting the member states in development and coordination of social policies. [11, 12]

Through different tools affect the ALMP job matching, labor force participation etc. The ALMP has three basic categories and works through different channels. These categories are job broking, labor market training and direct job creation.

- **Job broking** should simplify the matching process between job seekers and available jobs.
- **Training provides** new skills and knowledge.
- **Direct job creation** supports creation of new jobs through public sector employment or by giving wage subsidies to private firms [9]

Activities inside each of these categories are seen as important elements of European Employment Strategy and have always been a subject to discussion about their different effectiveness. [9, 11]

3.1.3.2 Active Labor Market Policy in the Czech Republic

In the Czech Republic the ALMP is ensured by the Ministry of Labor and Social Affairs in cooperation with the Bureaus of Labor. The Czech ALMP are implemented in accordance with the EU laws and policies.

The benefit of ALMP doesn't comprise only of social-psychological effects on unemployed people but also of the positive impact on economy and state budget, because the costs of ALMP decrease the costs of Passive Labor Market Policy and part of the costs expended on the ALMP will be returned in the form of taxes paid by a newly employed person. [13]

The tools of ALMP used in the Czech Republic are regulated by the Act No. 435/2004 Coll. on Employment, and are as follows:

- a) **Retraining** as the main topic will be discussed later
- b) **Investment incentives**: material and financial support for creation of new working positions and retraining of employees
- c) **Community service**: working positions with limited duration created for people with very low chance of getting a job
- d) **Socially efficient working positions**: based on an agreement between the Bureau of Labor and a company, an employer creates a new working position for a person with no other chance of finding a job and registered by the Bureau of Labor
- e) Contribution to change to a **new entrepreneurial program**: contribution to an employer, who is changing entrepreneurial program and is not able to ensure work for own employees in the range of weekly working hours; maximal length is 6 months [6, 7]

Other measures used by the government to support employment include e.g. consultancy carried out by the Bureaus of Labor in cooperation with specialized institutions, support of employment of disabled persons, etc.

3.1.3.3 European Social Fund (ESF)

The European Union strives for lower differences in social and economic development among the member states, so called Economic and Social Cohesion Policy. For that purpose were created 3 funds: Structural Funds, which include European Social Fund and European Regional Development Fund, and Cohesion Fund. The exact purpose of these 3 funds differs, but ESF is the one, that deals with employment the most. In the Czech Republic includes ESF 26 Operational Programs (OP) for the period 2007 to 2013. The following 3 OPs enable acquirement of financial support in the area of human resources:

- 1) OP Human Resources and Employment (OP HRE)
- 2) OP Education for Competitiveness (OP EC)
- 3) OP Prague – Adaptability (OP PA)

Each OP consists of several priority axes. OP HRE comprises of 6 axes, and it was approved by the European Commission on 16th October 2007. The Active Labor Market Policy is known as the priority axis 2 and includes e.g. retraining, support of public utility work, development of further education etc. Ministry of Labor and Social Affairs is responsible for managing financial support from ESF and it is also the regulatory authority of OP HRE. [14, 15, 16]

3.2 Unemployment

3.2.1 Definition of unemployment

“Unemployment is a term, which has been used commonly since the 19. century, however, the problem itself is much older. Already during the time of pyramids were known some measures helping people to find a job.” [17, P. 17]. An unemployed person is defined by the International Labor Organization (ILO) as a person older 15 years and fulfilling 3 basic conditions:

1. a person without a job
2. is actively searching for a job
3. is ready to start working within 14 days

[18]

3.2.2 Types of unemployment

According to the cause of unemployment, four types can be recognized:

- **frictional (voluntary):** people are in a state of looking for a new job, and companies are searching for new employees. This type of unemployment will always exist, because there will be always people looking for a new job, and companies requiring new workers. This type of unemployment is among others influenced by imperfect information, which causes that employer and a potential employee cannot find each other right away. Providing information to both firms and people can help to minimize the frictional unemployment.
- **cyclical (demand deficient or involuntary):** occurs due to changes in economy (“Business cycle”). With decreased aggregate demand for output, the companies have to lay off its workers, the aggregate demand for labor falls. A solution to this type of unemployment could be stimulation of aggregate demand for labor by the government.
- **seasonal:** is similar to cyclical, but is influenced by different demand for workers during the year (e.g. workers in agriculture are demanded during the harvest season)
- **structural:** occurs due to disharmony between the skills demanded and supplied, in this case the solution can be e.g. retraining. [2, 3, 19]

Besides the above mentioned causes, unemployment is also influenced by

- **demographical changes,** depending on the structure of Labor Force (women after maternity leave, young school leavers, immigrants and all other groups who can be considered as jeopardized in the job search)
- **governmental politics** such as higher social support, which lowers the motivation of people to work and thus supports the voluntary unemployment
- structural changes caused by quick development of economy [20, 21]

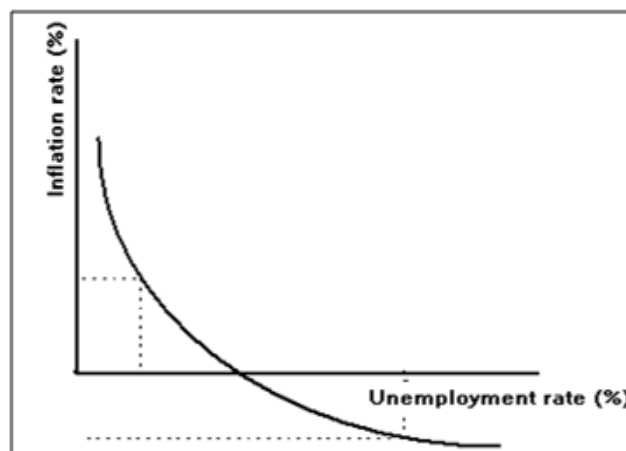
According to the length of unemployment three types can be mentioned:

1. Short-time unemployment: 1 to 3 months
2. Mid-term unemployment: 3 to 12 months
3. Long-term unemployment: more than 1 year

3.2.3 The unemployment rate

The rate of unemployment indicates the state of national economy. Too high rate of unemployment shows that the economy is not very healthy. There are people not contributing to the national output and at the same time taking advantage of governmental support. Too low rate of unemployment points at higher demand than supply causing rise of wages leading to price inflation. This fact is shown by the Phillips curve, which depicts substitute relationship between inflation and unemployment in the short run. [3, 19, 22] Ideal situation would be equilibrium, when demand equals supply, however, reaching this state is difficult and there will be always frictional or seasonal unemployment.

Graph Nr. 2: Phillips curve in the short-run



Source: Brožová, 2003, P. 65

Knowing that both high and low rate of unemployment are undesirable, we could ask, what is actually the desired rate of unemployment or so called **natural rate of unemployment (NRU)** which is defined as “the rate at which wage and price inflation are either stable or at acceptable levels or as the rate of unemployment at which job vacancies equal the number of unemployed workers or as the level of unemployment at which any increase in aggregate demand will cause no further reductions in unemployment.” [3, P.

526]. NRU will never equal zero, as there will be always some people searching for a new job (frictional unemployment) or people, who lost their job because they were not able to keep up with the technological change etc. (structural unemployment) or the benefits of being unemployed exceeds those of being employed. The NRU differs according to time, country, region etc. [3, 23]

There are two possible methodologies of measuring unemployment. The first one is the most used by Ministry of Labor and Social Affairs (Rate of Registered Unemployment), and is expressed in percent as the rate of unemployed people to total labor force. This method includes only jobless people, who are registered by the Bureaus of Labor, which distorts the exact result of the rate of unemployment, because it doesn't include all jobless people. The second methodology is defined by the ILO (General Rate of Unemployment) and it includes 4 different methods. The first one is Labor Force Sample Survey, which is used the most in contrast to the other ones. [19, 24]

3.2.4 Costs of unemployment

Unemployment is perceived as a negative effect of each economy's working. What it is, that actually causes unemployment was already discussed, but what are the costs of unemployment and who bears them?

3.2.4.1 Costs affecting the national economy

For a country, the costs are economic and social and they have impact on national welfare and the economy and society as a whole. Among these costs can be included:

1. *Lower production* as the production factors (in this case labor) are not fully used. The economy is not producing, what it actually could, and so it is producing under its potential GDP
2. *Loss on taxes* because with lower production there is lower profit and therefore pay the companies lower taxes. Unemployed people don't pay taxes because they don't earn.
3. *Unused resources* due to unemployment are also perceived as a loss. The production factors (not only labor) are not fully used in the production process. [19, 23, 26]

3.2.4.2 Costs affecting unemployed people

Unemployed people are not only affected by unemployment from economic point of view but also from psychological, physical and social point of view.

The longer is the jobless period; the worse is the negative impact of unemployment. However, the worst level of negative effects can be observed during the middle-term unemployment, because people lost most of their hope, that they will find a new job short after being fired from their previous occupation and haven't reached the state of lethargy yet, which is typical for long-term unemployment. [27]

Psychological, physical and social costs of unemployment

- a. *Loss of self-confidence* is one of the crucial problems, because people devalue themselves, and it affects also their self-esteem, which is in this case connected with self-criticism.
- b. *Loss of motivation* to work comes after a longer jobless period, when the person tried hard to find a new employer but failed. Loosing motivation to search for work and to work leads to a long-term unemployment, when the jobless people adapted passively to their situation.
- c. *Retardation of personal development*, which affects mainly young people.
- d. *Suffering from depression or psychological disturbances* increase the risk of suicidal behavior, which is higher at younger people.
- e. There is higher probability to suffer from *psychosomatic illness*, because the psyche of unemployed person is weak.
- f. *Alcoholism, smoking and violence*
- g. *Change of social relationship* affects mainly relationship inside family

[17, 26, 28, 29]

Economic costs of unemployment

- a. *Lower possibility to satisfy own needs* includes especially luxury estates, which contribute to higher satisfaction.
- b. *Lower possibility to satisfy family needs* arise from the fact, that there is just one or no income in the family and governmental support cannot cover all expenditures such as e.g. further education of children, leisure time

activities which are very important for a satisfied family life and bringing up children. [17]

- c. *Low ability to pay off* all debts such as mortgages, consumer loans, leasing etc.
- d. Dependence on governmental support (*unemployment compensation*), which is regulated by Act No. 435/2004 Coll. On Employment. A person, who applies for unemployment compensation has to fulfill the following conditions:
 - i. Apply for the unemployment compensation at the Bureau of Labor, where he or she is registered
 - ii. Working and paying health and social insurance at least 12 months within the last 3 years before applying for the financial support.
 - iii. Applicant cannot receive old-age pension or full disability pension on the date, to which the support should be granted.
 - iv. Previous occupation includes also complementary employment (personal child care up to the age of 4; etc.)
 - v. A person has no right to receive unemployment compensation while: receiving retraining compensation (financial support, which gets a participant of a retraining course during the course); being imprisoned or receiving old-age pension or full disability pension
 - vi. For school absolvants are valid the same conditions and rules as for anyone else [6]

The height of unemployment compensation is 65 % in first 2 months of unemployment, 50 % in the following 2 months and 45 % in the remaining time of inoccupation. If a person decides to leave hers or his current occupation without a serious reason, the unemployment compensation will be only 45%. The support is counted from an average monthly netto income of the applicant. [6]

3.2.5 Determinants of unemployment

Education, age and gender are seen as important determinants of unemployment. Given by these determinants, there are specific groups of people, who tend to become

jobless and stay unemployed for a longer period. Since the main goal of retraining is to minimize unemployment a deeper insight into these three determinants is necessary.

3.2.5.1 Education

Education, qualification and further training are perceived as a good strategy and prevention against unemployment and together with other aspects they create human capital. The level of education reached, type of subject studied or even the school or university itself provide the employer with basic information about what a job applicant should know. Speaking about education, cognitive skills should be also mentioned. “Cognitive skills reflect our ability to use reading, writing and calculating skills to solve problems.” [30, P. 11] Cognitive skills are not affected only by education (its length, quality etc.) but also by natural intelligence or family environment. Usually is the highest rate of unemployment related to people with the lower education, while university graduates do not suffer from unemployment so much. [17, 19, 30]

3.2.5.2 Age

“Besides social status, gender and ethnic origin belongs age in all societies to central characteristics of social diversity.” [31, P. 12] During our life we face physical and psychical changes, which are connected with age. According to age is the productive population divided into three age groups.

1. 15 to 24 includes people, who entered the labor market after leaving school
2. 25 to 54 includes people, who are in their most productive age
3. 55 to 64 includes people, who retired or will retire soon [31, 32]

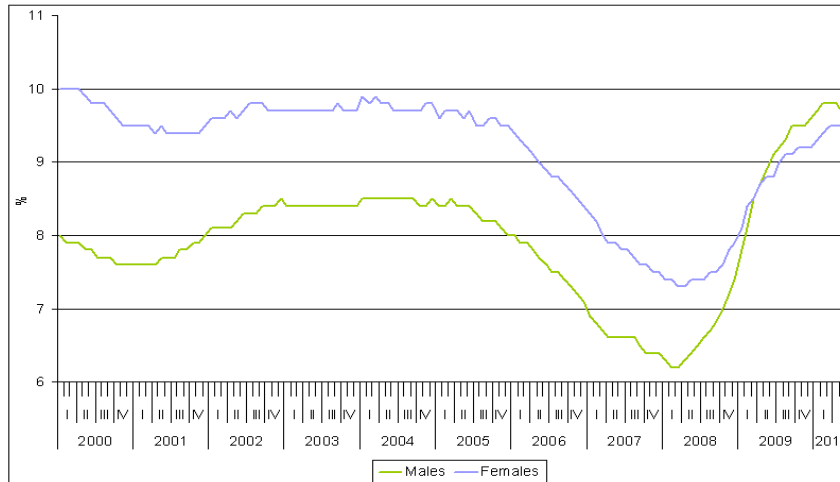
People of different age have different characteristics regarding their working life. Older people gained during their working life experience, their working morals and discipline are better and they are more aware of the quality their work should reach. Younger people are more physically and psychically resistible, they are flexible, creative and it is incomparably easier for them to learn new things. Their theoretical knowledge is on a better level than by elderly people. [31]

3.2.5.3 Gender

Nowadays in democratic countries women and men have the same rights and they should have equal position in society. However, in some cases this is not true, for example

the share of women in politics, top-paying positions etc. is significantly lower than the share of men. The reason for this is that the environment of such positions or places is still more favorable for men. [33]

Graph Nr. 3: Average unemployment rates in EU by gender, 2000 - 2010, [%]



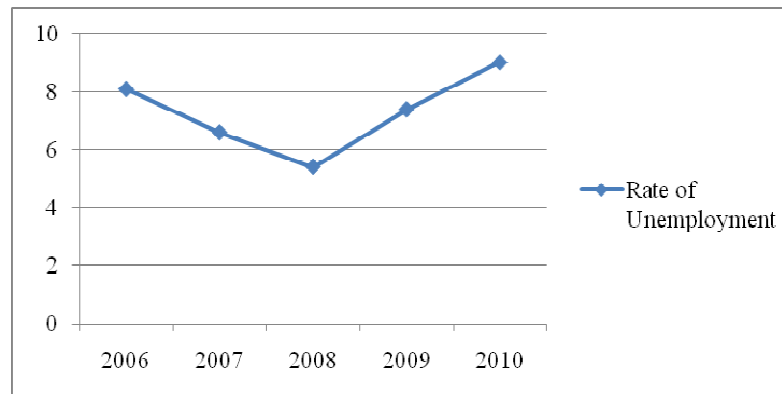
Source: Eurostat, 2010

Unemployment of women in most economies is usually higher than unemployment of men, but in the EU 27 this has been changed in 2009 by the financial crisis as it affected mainly heavy industries employing mostly male workers. [34, 35]

3.2.6 Development of unemployment in the Czech Republic

The rate of unemployment in the Czech Republic reached 9.6 % in December 2010, and by the Bureaus of Labor were registered 562 000 unemployed people. During the year 2009 the unemployment rate was steadily growing from 6.8% in January to 9.2% in December. This increase was mainly influenced by world economic crisis and decrease in the efficiency of national economy. The graph Nr. 4 shows the development of unemployment rate since 2006 as an average number per year and in all districts of the Czech Republic.

Graph Nr. 4: Average unemployment rate in the Czech Republic, 2006 – 2010, [%]



Source: Portal of Ministry of Labor and Social Affairs, 2011, own processing

In 2008 the situation on the Czech Labor Market was incomparably better. In May and June reached the unemployment rate only 5% but grew up to 6% in December indicating the negative impact of the crisis. From 2004 to April 2008 the unemployment rate was more or less steadily falling. This fall was caused by the growth of efficiency of national economy etc. [36, 37]

Even though the overall unemployment rate is high, the situation in Prague seems to be much better. During the years 2007 and 2008 the unemployment rate was very low - only 2.2% in average. Since the beginning of 2009 an increase in unemployment in Prague could be observed. It reached 4.1% in December 2010, which was still by 5.5% lower than the overall Czech average. There are several reason for it, e.g. Prague is the capital city, where most of the biggest companies are situated, and it is also the most developed place in the Czech Republic. [36, 37]

The unemployment rate in every year is higher during the first months, falling during summer and rapidly growing again in December. This is because of lower number of seasonal jobs such as in agriculture, building industry or tourism, and it could be also affected by changes in Legal Acts, which usually come into power at the beginning of year. [36, 37]

3.3 Retraining courses

Retraining as one of the tools of active labor-market policy is implemented through retraining courses. These courses are in the Czech Republic provided by the Bureaus of Labor in cooperation with accredited institutions and educational or medical institution,

which dispose with accredited educational programs. They are usually offered to people, whose qualification is different from the demand on the Labor Market. The institutions providing these courses are accredited by the Ministry of Education, Youth and Sport but the participants are not students and cannot use the advantages of this status. [6, 38]

Two types of retraining courses are recognized by the Czech Law.

1. Retraining courses for job seekers or persons interested in work
2. Retraining courses for employees

Retraining is a way of getting a brand new qualification or increase and expansion of the existing one. Retraining can be also provided to people without any qualification. The content and scope of retraining course is determined by the person's previous theoretical and practical knowledge, experience, state of health etc.

1. Retraining courses for job seekers or persons interested in work

There is a possibility for job seekers or persons interested in work to participate on a retraining course as long as a new qualification is necessary for them to find a new job. Retraining is in this case based on a written agreement between the job seeker or a person interested in work and the Bureau of Labor. Among other things, this agreement has to include personal data, type of retraining course and a way of examination of the knowledge and skills gained. The expenses of retraining are covered by the Bureau of Labor but only if the participant fulfills all the conditions given in the agreement and finish the course successfully.

The main goal of this type of retraining is to provide the job applicants with such a qualification, that they will be able to find a suitable job and succeed in it.

Job seeker refers to a natural person, who is as an unemployed person registered by any Bureau of Labor in the Czech Republic and is interested in mediation of job. A person interested in work refers to a natural person, who is as an unemployed person registered by a Bureau of Labor in a place of permanent residence.

2. Retraining courses for employees

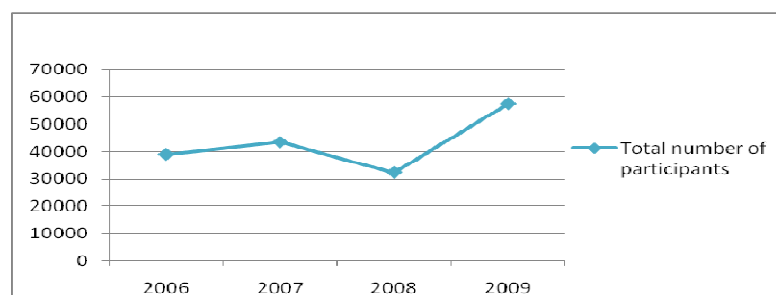
There is an opportunity for an employer to take advantage of retraining courses and improve, expand or deepen his employee's working skills. As a consequence there will be a further use of retrained workers. Prior to retraining there is an agreement concluded between the employer and employee and another written contract between employer and the Bureau of Labor. The costs of retraining and other costs incurred in connection with such retraining can be partly or fully covered by the Bureau of Labor.

Retraining of employees takes place during working hours and thereby prevents the worker from working. For this the employee should be given a refund of wage in the height of his average salary. Retraining can take place outside working hours only if it is necessary given the manner in which it is provided. [6, 7]

Retraining and retraining courses are legally regulated by Act No. 435/2004 Coll. on Employment. Other regulations are e.g. Notices No. 518/2004, 519/2004, 176/2009 Coll. All agreements concerning retraining must be concluded in writing and has to contain data such as identification data of all parties, location and costs of retraining etc.

Even though retraining is deemed to help unemployed people or to employers to increase qualification of their employees, today it became popular also among working public. People are interested in further education, getting new skills or want to be prepared for a time in the future, when they might lose their job. In fact, anyone can participate on a retraining course but only unemployed and registered people will have it paid by the Bureau of Labor.

Graph Nr. 5: Total number of retraining participants in the Czech Republic, 2006 - 2009



Source: portal.mpsv.cz, 2011, own processing

Graph Nr. 5 depicts the total number of retraining course participants (registered by the Bureaus of Labor) in the Czech Republic per year. The curve is similar to the curve from the graph Nr. 4 as we would probably expect, because with higher unemployment rate rises the need for retraining and vice versa. Despite this fact, the situation was different in 2006 for which there are two reasons. Firstly the data provided by Ministry of Labor and Social Affairs for each quarter are not complete, and secondly the unemployment rate was falling in this period therefore the pressure on government (Bureaus of Labor) was lower than it would be, if the rate was rising.

3.3.1 Funding of retraining courses

Retraining courses in the Czech Republic are funded from two different sources. The first one is European Social Fund (ESF) and the second one are Czech public resources. The total costs of retraining were 388 Millions of Crowns in 2009, the ESF contributed by 269 Mil. and Czech government by 119Mil. [39]

From the ESF were detached 605.8 Mil Euro to contribute to the ALMP, which among others includes also retraining. This amount of money will be used within EU program for the period 2007 – 2013. The total amount of money for the Operational Program Human Resources and Employment is 1.84 Mld. Euro, which is 6.8% of all financial contribution from ESF to the Czech Republic. The Program will be also financed by 0.32 Mld. Euro from the Czech government. [15, 16]

3.3.2 Types of retraining courses

According to Act No. 435/2004 Coll. on Employment there are five types of courses, which can be attended by unemployed persons. The difference among these types lies in the content and in what they should the participant educate in.

1. Retraining courses intended for gaining full qualification

A person, who participated on this course should be able to exercise a certain profession such as for example hairdresser, PC analyst, accountant etc.

2. *Retraining courses intended for gaining particular skills*

The participants of this course learn skills, which can be later used in their new work e.g. Computer courses.

3. *Retraining courses intended for gaining sub-qualification*

This course provides the unemployed people with specific knowledge or skills. For example an accountant can become a wages bookkeeper after attending this course.

4. *Retraining courses intended for gaining a specific qualification*

This course ends with an exam, which allows the participant to exercise a specific occupation. For example an employee in electrotechnics or an employee professionally competent in the prevention of risks at work.

5. *Unspecified retraining courses*

Into this type belong general courses such as management, marketing, languages etc.

[38]

Each successful participant should be awarded a certificate on retraining, which is recognized by every company/employer in the Czech Republic and can be also valid abroad, if the employer agrees.

3.3.3 Theory of learning

Regarding the retraining courses, learning is very important topic, because the participants have to learn and remember new things. Learning is a very difficult process, which accompanies humans during their whole life and it has been studied by many psychologists (e.g. I. P. Pavlov – Classical Conditioning).

Learning is a process of gaining new knowledge, skills and know-how and its intensity and effectiveness differs according to age, gender and already reached education. Other factors such as motivation, personality, family background, IQ etc. also play an important role. There are many different ways of learning, which are brought together and divided into four theories:

1. *Consolidation of right reaction* is based on reward and punishment. People will tend to repeat the reactions for which they were awarded.
2. *Cognitive learning* means gaining knowledge and information from different facts, theorems, instructions etc.

3. *Learning through experience* happens, when people think about what they experienced, they can understand it and use the knowledge they gained again. For example learning from the work we did.
4. *Social learning* is a way of learning from other people. Every person is a member of a group and this group has impact on learning of this person. For example learning from our colleagues, supervisor etc. [17, 40]

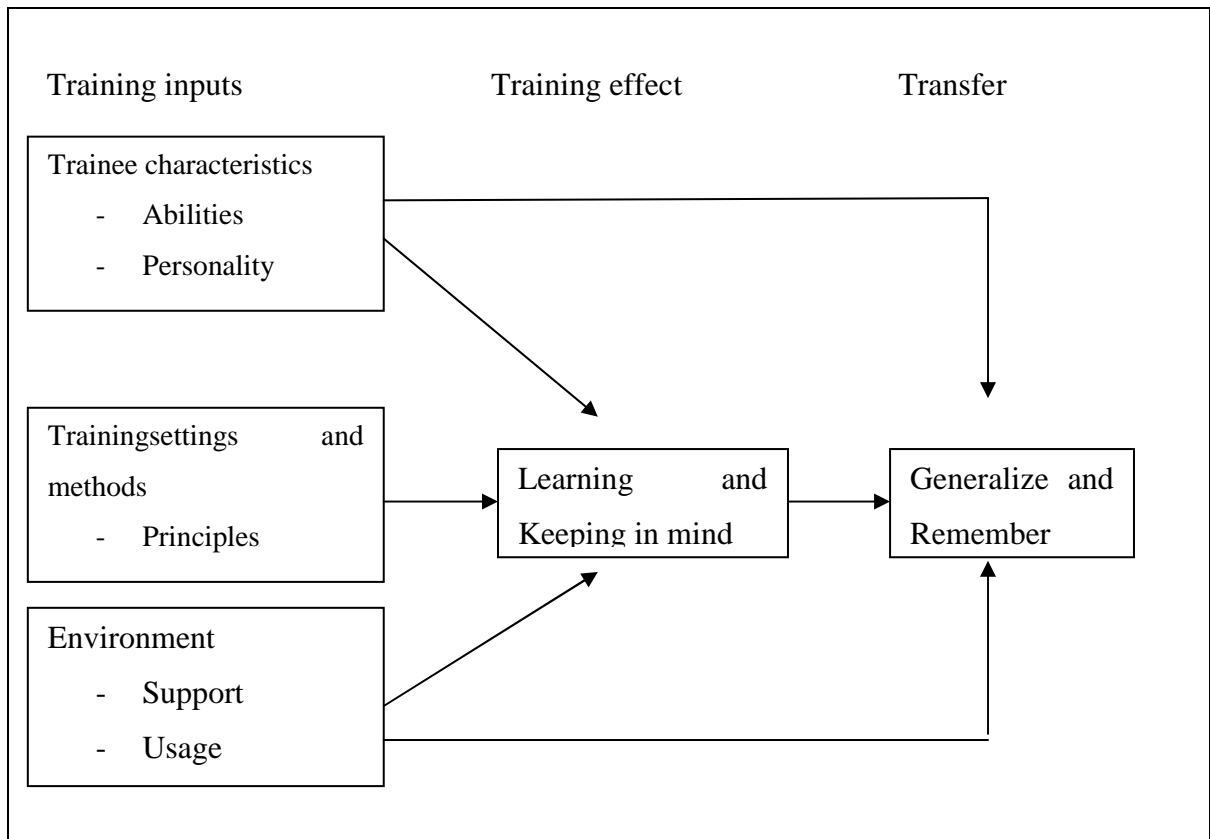
3.3.2.1 Motivation

Important role in learning process is represented by motivation, which can be marked as its driving force. “Motivation involves the attitudes and affective states that influence the degree of effort that learners make to learn. It is a component that can change comparatively fast and can be altered by the learner himself.” [41, P. 1] Motivation is composed from different motives and has three elements: effort, desire and affect. We speak about motivation only if all three elements are present. Motive is anything that makes people act, in fact it is our need for something (e.g. need to eat). [41, 42]

3.3.2.2 Learning and retraining

Learning in retraining course is the same as learning at school but to describe it more deeply figure Nr. 2 shows the transfer process of knowledge and skills. The transfer process is divided into three main parts: Training inputs, Training effect and Transfer. Regarding the Training inputs there are three factors, which influence the training effect and the transfer: Trainee characteristics, Training settings and methods and the environment. These three factors are keystones of learning inside retraining course, they create conditions for the training and hence have immediate effect on training. The same influence has characteristics of trainees and the environment on the transfer part of the model, while the settings and methods can contribute to generalization and remember only through the effects of training (learning and keeping in mind). [17]

Figure Nr. 2: Learning Model



Source: Erwerbslosigkeit, 303

Trainee characteristics include especially the abilities, which the person has and also his or her personality and motivation.

In the last years has grown the importance of practical training e.g. active exercise (role play) and feedback (personal evaluation). Environment represents any support during the learning (family, friends, etc.) and certainty, that the newly gained knowledge and skills are required by the labor market. [17]

To learn effectively requires a certain time, therefore the duration of courses differs according to their type, and complexity etc. but most often last the courses from 1 to 3 months. It should be also considered, that younger people learn quicker than elderly people and that experienced people need a different approach, than the school leavers.

Apart from the above mentioned factors, learning is also influenced by the quality of the course and lecturer, equipment used during the lectures etc. Unfortunately finding a high-quality course can be a problem especially in the time of high unemployment, because there are too many companies offering the courses and trying to gain the

governmental contract, therefore they have to lower the price and as a consequence cannot afford to pay for qualified and experienced lecturers, equipment etc. [43]

4. Effectiveness of Retraining Courses

4.1 Introduction of Business Institute Prague (BIP)

Ing. Slavomír Pospíchal and PaedDr. Eliška Pospíchalová established Business Academy and Business Institute Prague in 1991. Both founders are still active in this educational business, and their daughters joined the company as well; one of the daughters became the director of both institutions and the other one works as the head of accounting department.

Both Business Academy and Business Institute are focused mainly on education in the field of economics and languages. Business Academy is a four-year study program, which prepares the students for future work in the field of foreign trade and IT with the use of languages. To finish the school successfully all students must pass A-level, which is both Czech and international – in English. The Business Institute is based in Prague 5 and it offers training, retraining courses, bachelor studies, language courses etc. [44]

Business Academy Ltd. is listed in the company register under the ID: 61498726. The date of record was 20th July 1994, and the official address of headquarter is Vinořská 163, Prague 9. The Business Institute falls within the Business Academy, and therefore it is not listed in the register. [45]

4.1.1 Retraining courses

All retraining courses offered by the BIP take place in Prague, and they specialize in the fields of taxes, accountancy, economy, human resources, management, and other. Everyone, who is interested in finding a job or an occupation in a new field, who wants to be more flexible on the Labor Market or anyone, who wants to gain new knowledge is welcome to participate in one or more of the offered retraining courses. All courses provided by BIP are accredited by the Ministry of Education, Youth and Sport.

The courses offered by BIP can be divided into two groups. The first group includes courses which are opened to public and can be attended by anyone, who fills in the application form, which can be downloaded from the webpage, and pays the tuition fee. The BIP organizes also individual courses or courses directly for companies. These courses are listed on the website and are as follows:

- 1) Sales representative
- 2) Management of small-sized or middle-sized companies focused either on marketing or logistics
- 3) Assistant to a manager/director
- 4) Accountancy with the use of PC with or without a practical part
- 5) Payroll accounting
- 6) Human resources
- 7) Typist, and many others

The website of BIP provides also necessary information such as:

- 1) The date of beginning and end of the course (duration of the course in terms of number of lectures and seminars)
- 2) Price of the course
- 3) Description of the course (content, goals, methods etc.)

In each class shouldn't be more than 10 people, and the minimum are 4 participants. The program/content of the course is given, but the lecturer has an individual approach to each participant according to hers or his needs. At the end of the course are the students obliged to take an exam, which is usually written, but in some cases can be also oral.

The second group contains courses, which can be organized upon the request of Bureau of Labor, and both institutions must conclude a written agreement. All these courses are provided in order to use actively the time of unemployed people, to avoid loss of already gained knowledge, and motivate the job seekers. These courses are also listed on the website of Business Institute Prague:

- 1) Course economics, accountancy and taxes
- 2) Administration courses
- 3) Course for business officer
- 4) Unspecified retraining
- 5) Czech for foreigners
- 6) And other courses, which are listed in the first group

Currently there are only two contractual courses provided to the Bureau of Labor by the Business Institute. These courses are Human Resources and Czech for foreigners. As I was informed, all accountant courses are provided to Bureau of Labor by a company MAVO Ltd., which belongs among the biggest supplier of educational and retraining courses in Prague.

4.1.2 SWOT analysis

Deeper information about the BIP would give us the SWOT analysis. Despite the fact, that creating the swot analysis doesn't belong among the objectives of this thesis, knowing the weaknesses and threats, which the Business institute faces or might face in the future could help us together with the course's quality evaluation to state suitable recommendations.

S – strengths

- Family run business
- Based in the town centre
- Long tradition
- Providing courses which are highly demanded by the public

W – weaknesses

- Quite a small company
- Doesn't have VAT number, which draws back clients (companies), who have to pay VAT
- There are too many information (sometimes not up to date) on their website making it overfull and difficult to orientate
- Courses are not offered to people according to their education and experience with the subject
- High prices

O – opportunities

- Increase cooperation with the Bureau of Labor
- Increase marketing activities to attract more clients

T – threats

- Competition
- Low cooperation with the Bureau of Labor

4.2 Evaluation of accountancy retraining courses in 2010

Bookkeeping belongs among the jobs, which will be always needed no matter how the economy of a nation develops. It is one of the fields, where rules and legal regulation change nearly every year, and it might be difficult to follow all these changes. High concentration and punctuality together with other aspects are making bookkeeping a very demanding job.

Accounting is one of the professions, which is mainly carried out by females rather than men. Nowadays it is becoming very popular among women to work as a sole trader and provide accountancy services to small companies or to other sole traders. This opportunity is especially appreciated by young women, who are on maternity leave or short after.

4.2.1 Quantitative research

As stated in the chapter Nr. 2, a questionnaire was used to obtain the necessary data. Apart from the questionnaire I gained some useful information after interviewing an employee of the Business Institute Prague. In order to protect all contact details (in accordance with the law) and thus keep the research anonymous, all questionnaires were sent to respondents via the employee of BIP.

The research took place during the first two weeks in February 2011. The questionnaire was sent to 240 respondents but only 57 of them returned. 4 of them were not fully fulfilled, and therefore were excluded from further processing. In fact, there were only 53 questionnaires, which were gained data from. All respondents attended one of the group or individual accountancy courses during the year 2010. The questionnaire was only distributed among individuals, and did not include participants of courses, which were organized by the BIP based on a contractual agreement between the BIP and a company. The same applies also to Bureau of Labor.

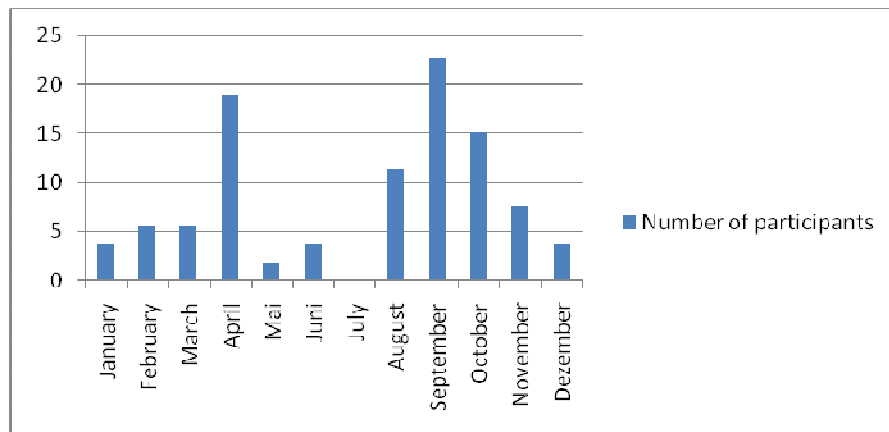
Since there is no contract on providing accountancy courses concluded between BIP and Bureau of Labor it was obvious, that it will not be possible to find out how many unemployed people found a job after attending the course. Therefore I had to focus on other contributions, which a retraining course might bring such as promotion at work, refreshed and updated knowledge, which is essential for accountants etc. Participation on the course in order to find a job is not the only reason why people retrain. According to

BIP the participants of accountancy retraining courses expect, that the course will help them in the following matters:

- 1) Deepen, update, refresh current knowledge and skills for different reasons
- 2) Capability to control the accuracy of accounting (this reason regards mainly owners or directors of small companies, which outsource bookkeeping, and need to check the results, and understand the subject in order to avoid any problems with the bureaus)
- 3) Personal development
- 4) Gain brand new skills and knowledge in order to change the profession, e.g. a nurse wants to be an accountant because it is better paid.

The respondents were asked to give the dates of beginning and end of the course. This information will be useful for better evaluation of questions, for which time is important. The following graph shows percentage of participants according to month.

Graph Nr. 6: Number of participants according to months in 2010 [%]



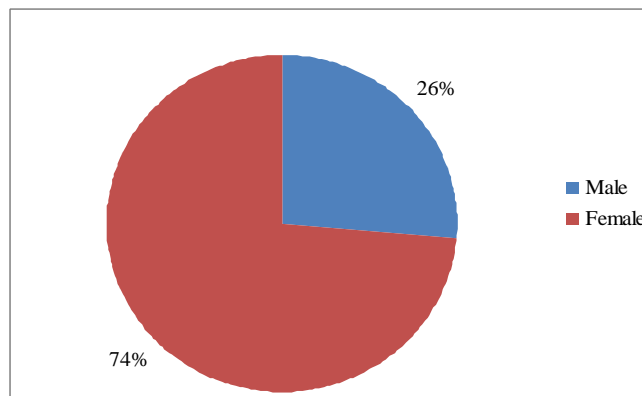
Source: Own data and processing

The highest attendance of retraining courses occurred during the second half of a year, mainly in September followed by October and August. From January to June, the highest attendance was in April. The lowest attendance occurred in the summer months. Nevertheless the number of received answers was too low to generalize these findings.

1. Structure of participants according to age, education and gender

As we know already from the 3rd chapter age, gender and education are important factors, which influence a person's success on the labor market not only with regards to job search, but also the overall professional life. Therefore these factors cannot be left out. The following graphs depict the age, education and gender structure of people, who returned the questionnaire.

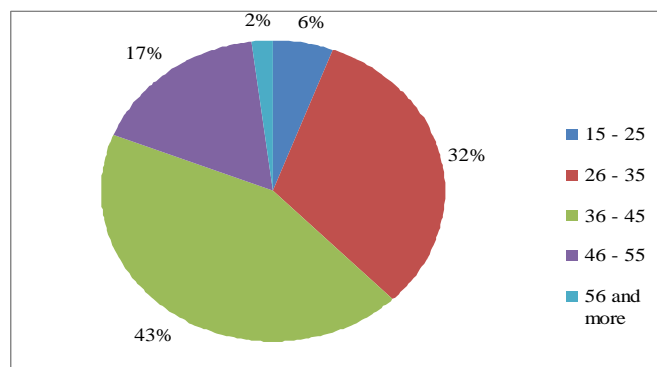
Graph Nr. 7: Number of participants in 2010 according to gender [%]



Source: Own data and processing

The number of female participants in BIP's accountancy retraining courses is significantly higher. Out of all 53 responds there were only 26 % of men. This result was expected, as bookkeeping is mainly a female's job.

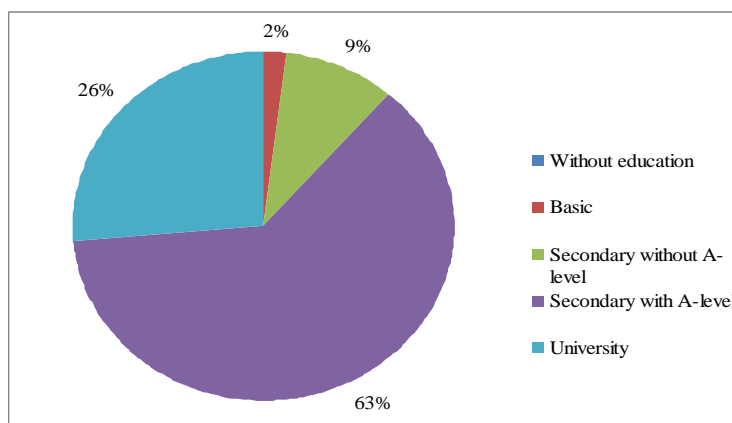
Graph Nr. 8: Number of participants in 2010 according to age [%]



Source: Own data and processing

Structure of retraining's participants according to age was expected as well. The highest percentage includes people who are between 36 to 45 years old, followed by the age group 26 to 35. Only less than 17 % were older than 46 years. Young people (up to 25 years) count for 5 %.

Graph Nr. 9: Number of participants in 2010 according to education [%]



Source: Own data and processing

Most of all responses belonged to people, who completed secondary school with A-level exam. The lowest percentage belonged to people, who reached only basic education, and there was no participant who didn't finish any education. There is a simple explanation for this. For some occupations a certain level of education is required. In case of accountants this level is at least A-level. University graduates are included in 26 % of all 53 responses.

2. Statistical evaluation

There were 20 questions included in the questionnaire. Only 3 of them were open-ended questions, which should allow the respondent to express his or hers exact opinion on the topic given. The remaining 17 questions were close-ended or semi close-ended. The questionnaire was divided into 4 parts according to types of questions:

1. Basic information (age, gender, education)
2. General information regarding the pre-course period
3. Professional life evaluation regarding the impact of retraining courses
4. Evaluation of the course

It was not expected, that there would be a person, who was unemployed during the course, and who would be still unemployed when filling in the questionnaire. Said in other words, everyone should be able to answer questions regarding his or hers professional life. All questions were evaluated with the use of simple statistical method for absolute and relative frequency.

Question Nr. 1: Why did you decide to attend an accountancy retraining course?

This was one of the open-ended questions included in the questionnaire. The answers to this question were divided into 4 categories according to the types of answers, which might seem similar or interconnected, but it is always the people's main objective, what differentiated them.

1) Change of job / profession

- a) Currently employed person searches for a new employer, and a certificate from a retraining course would provide a competitive advantage on the labor market
- b) Change of profession, and find a new job

2) Personal development

- a) Interest in accounting, even though it is not current full-time occupation, but it is expected to be used one day
- b) Employed in this field, and would like to refresh or update current skills / knowledge (not requested by the employer)

3) Entrepreneurship

- a) Owner / director of a small company, which outsource bookkeeping, need to have a basic overview on the subject
- b) A sole trader, who need to refresh or update current skills / knowledge, and also a certificate might attract more customers
- c) A person, who would like to start working as a sole trader, and need to refresh or update current skills / knowledge, and also a certificate might attract more customers

4) Career growth

- a) Deepening, refreshing or updating of knowledge / skills is required by the employer as a consequence of new processes and personal changes within organization
- b) Help to keep job
- c) Future promotion depends on retraining (e.g. lack of some kind of knowledge)

Each of the answer was related to further education, refreshing or updating current skills or gaining new ones no matter who came the initial impulse or need from. From the answers is also clear, that majority of the people is aware of the fact, that nowadays it might be very difficult to find a job, and therefore it is a good idea to be prepared for any situation, which might arise, and everyone knows, that education counts. We could also observe a general need for personal growth even though this is not the answers exactly mentioned. People want to be promoted, learn, gain the knowledge, which allow them to work more efficient etc.

The following table represents the total number of answers (absolute frequencies) to each of the above mentioned categories, and also how many times a certain type of an answer was answered. It is necessary to pay attention to the reason, why people decided to participate on a retraining course, because this reason is in fact their motive, and it influences their motivation to learn and achieve both their professional and personal objectives.

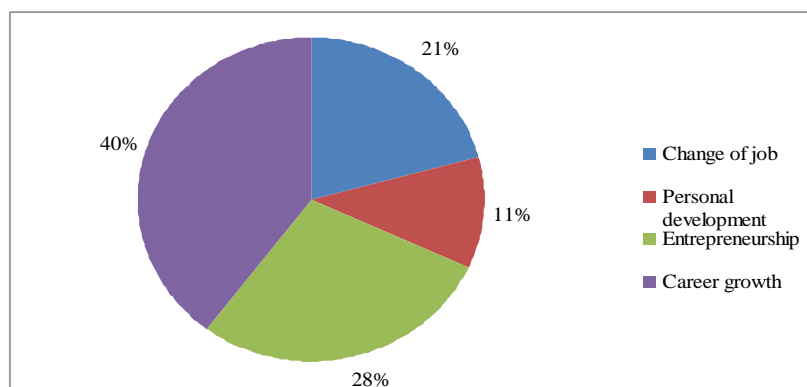
Table Nr. 1: Participants according to reason, 2010

	Absolute frequencies	Relative frequencies [%]
Change of job	11	20.75
a)	3	27.27
b)	8	72.73
Personal development	6	11.32
a)	2	33.33
b)	4	66.67
Entrepreneurship	15	28.30
a)	1	6.67
b)	6	40.00
c)	8	53.33
Career growth	21	39.62
a)	16	76.19
b)	2	9.52
c)	3	14.29
Total	53	100

Source: Own data and processing

The following graph shows, what is expressed in the table in bold. Little less than 40 % of people decided to participate on a retraining course because of career growth. 28 % needed to participate on retraining because of entrepreneurship.

Graph Nr. 10: Participants according to reason, 2010 [%]



Source: Own data and processing

Personal development attracted to the retraining course only 11 % out of 53 people. 21 % of people would like to change a job, and for this purpose they attended the courses.

Question Nr. 2: Did you complete the retraining course?

According to received answers, everyone completed the course. This fact is most probably influenced by the motives / reasons, which people had for the participation, and also by the payment. If we compare our results with the data published by Ministry of Labor and Social Affairs, we will find out, that there are always some people, who did not finish the course provided to them by the Bureau of Labor. But we have to bear in mind, that there is difference between the two situations, and therefore the motivation or need to complete the course will also differ.

Question Nr. 3: Were you either employed or running a business during the retraining course?

According to the previous information obtained from BIP, we could mark this question as useless. Nevertheless I decided to put this question into the questionnaire to ensure, that no situation would be left out. If anyone was unemployed during the course, and would not find the job before answering these questions, this person wouldn't fill in the part of the questionnaire regarding his employment / occupation.

Question Nr. 4: If not, were you registered by the Bureau of Labor?

To this question the same applies as question Nr. 3.

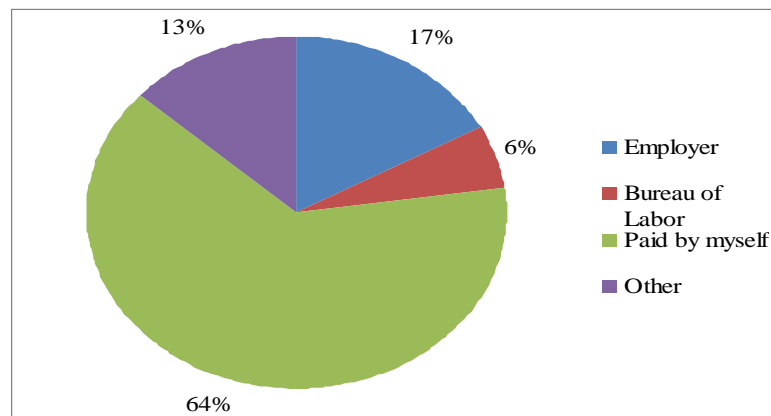
Question Nr. 5: Who defrayed the costs of the course?

Money (costs) are considered to be one of the biggest motivation. Having to pay for the course forces people to put more effort into studying, and getting out of it as much as possible. The course could be paid either by the participant, employer, Bureau of Labor or from other resources. Deeper information regarding funding of retraining courses from EU or governmental point of view was given in the third part of this diploma thesis.

Over 64 % of all people, who returned the questionnaire, paid for the course themselves, and only 17 % had the course entirely paid by employer. We could wonder, why there was 6 % paid by the Bureau of Labor, even though we know, that BIP does not have the contract with this institution regarding both types of accountancy retraining courses – for unemployed as well as for employees. An explanation for this could be, that people did not know, who actually paid for the course or marked a wrong answer on

purpose. It is also surprising, that there are some employers, who paid for the course instead of concluding a contract with the Bureau of Labor. This could be influenced by the fact that the employers were either not informed about this possibility or they did not fulfill the requirements given by the law. If this research were done in an educational company, which has a contract with the Bureau of Labor, the percentage of courses paid by this institution would be higher.

Graph Nr. 11: Participants according to the course's payment, 2010 [%]



Source: Own data and processing

13 % of answers were “other”. This option includes all other possibilities as for example sharing costs between employer and employee, different subsidies etc.

Question Nr. 6: Are you either employed or running a business in the field in which you were retrained?

This question is important, because it tells us, whether the participants are using their new knowledge and skills actively or not. The majority of participants works in the field of accounting, and thus use the knowledge and skills, which they learned during the course actively.

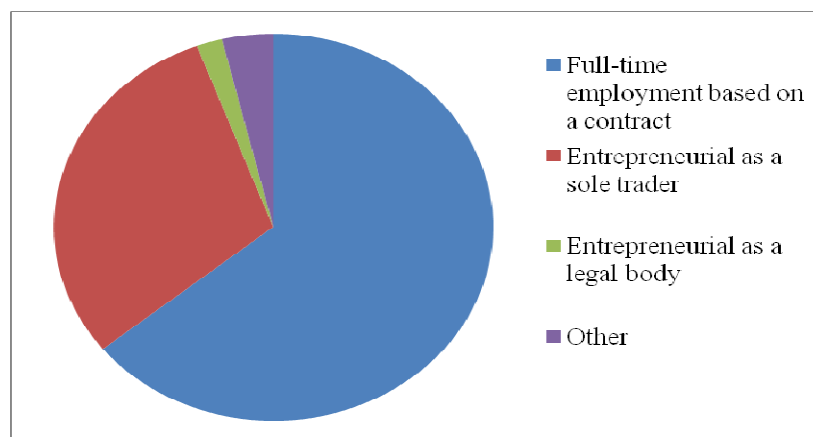
Question Nr. 7: What type of gainful activity is your occupation?

Number of answers to this question should reflect the reasons (Q. Nr. 1) and other previous answers. Nevertheless it did not happen, because some people attended the course

during the first part of the year 2010 and therefore their situation regarding employment has changed since then.

Majority (64 %) of the participants is full-time employed based on a contract, followed by sole traders, who count for 30 %. The above mentioned change regards sole traders, as their number increased to what we expected and decrease in full-time employed. Working as a freelance accountant is becoming more and more popular among women with little children, who can work from home.

Graph Nr. 13: Participants according to type of occupation, 2010 [%]



Source: Own data and processing

The number of people having own company has not changed, because it is not so easy to close down a company. The option “other” includes all variations, which are not mentioned separately as for example part-time contracts.

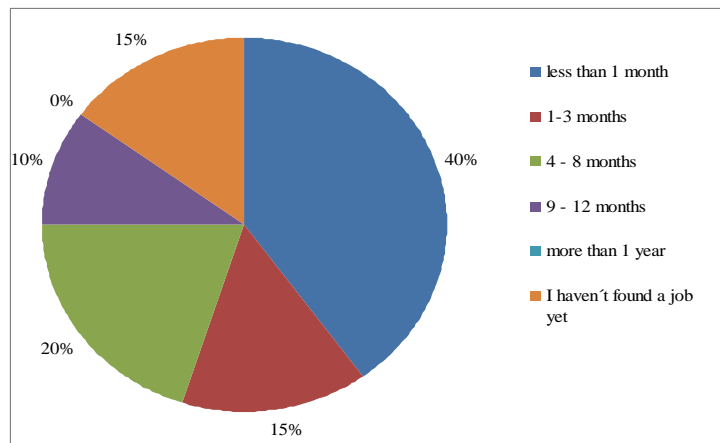
Question Nr. 8: If you participated on a retraining course in order to find a new employer, change profession and get a new job or start your own business, when did you managed it?

This question offered a multiple choice answers for everyone, who attended the course in order to:

- a) Find a new employer
- b) Change profession and find a new employer
- c) Start to run own business as a sole traders

Out of 53 received answers, this question referred only to 20 people. 40 % of them managed to reach their objective within a month. 15 % of people managed to get a new occupation between 1 to 3 months, and the same percentage of participants has not succeeded yet. 20 % of all respondents had to wait from 4 to 8 months for a new job. There was nobody, who would not manage to get a job for longer than 1 year.

Graph Nr. 12: Participants according to length of job search or starting own business, [%]



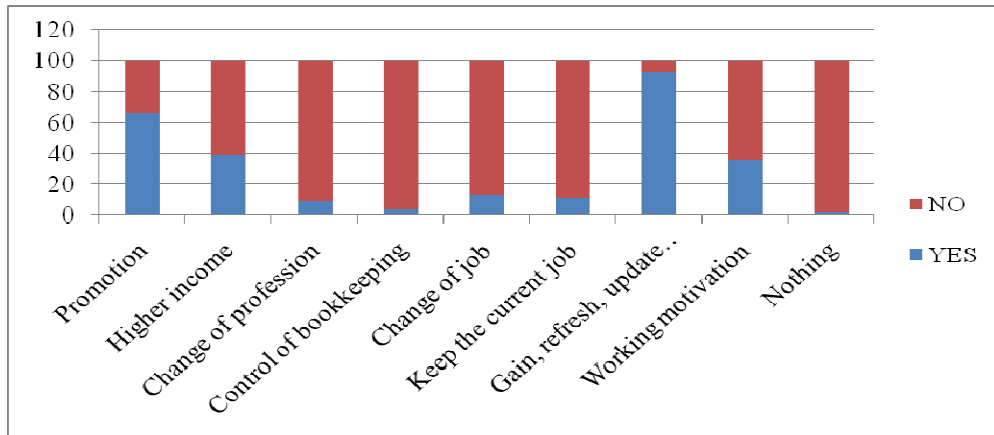
Source: Own data and processing

Question Nr. 9: What have you reached in your professional life due to a retraining course?

Since I knew it will be impossible to find out, how retraining courses helped unemployed people to find a job, I had to focus on how retraining influenced professional life of the participants. I chose some options according to my expectations related to Q. Nr. 1 and possible changes that could occur.

The results to this answer are shown in the following graph, and will be further analyzed in the next part of this thesis.

Graph Nr. 14: Participants according to success in professional life, 2010 [%]



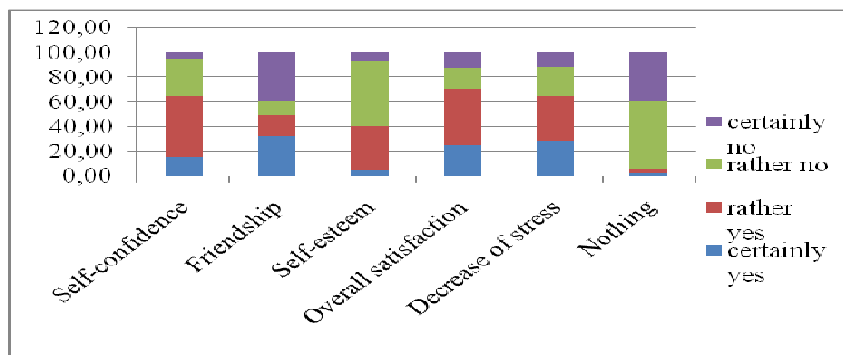
Source: Own data and processing

At the first glance it might seem, that the contribution of retraining is rather negative, but we should not compare only the positive and negative answers as such, but the whole situation. How many people wanted to reach promotion through retraining, and how many of them really managed it etc.

Question Nr. 10: How was your personality according to you influenced by the participation on a retraining course?

Apart from the professional impact, retraining could bring also a positive change into people’s personal life. In this case the respondents could choose among 4 answers, which allowed them to express themselves more exactly.

Graph Nr. 15: Participants according to improvement in personal life, 2010 [%]



Source: Own data and processing

Question Nr. 11: How is your performance evaluated after participation on a retraining course?

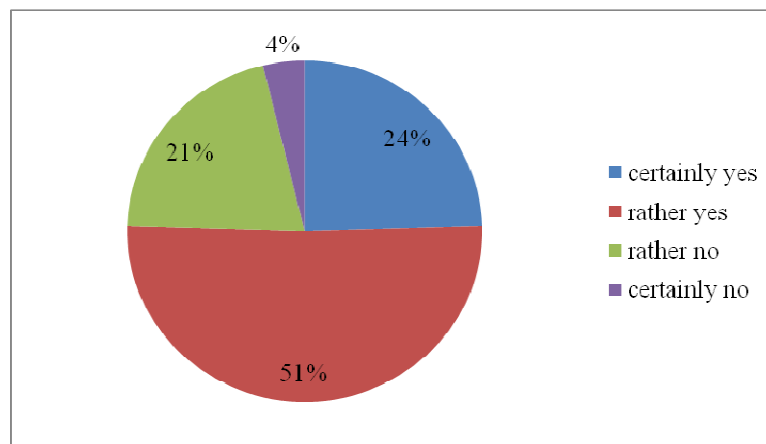
Question Nr. 12: How does your business develop after participation on a retraining course?

The purpose of these two questions is very similar – to find out, how is the performance of retrained people evaluated by someone else. It was not expected, and did not happen, that someone admitted that his or hers evaluation is negative. Most answers said, that their evaluation is neutral. If anyone marked the evaluation as positive, we can be sure, that the performance is really good. Of course we have to bear in mind, that some people did not answer the truth.

Question Nr. 13: Do you feel more satisfied in/with your occupation after participation on a retraining course?

There are many things which have an impact on employee's satisfaction with his or hers occupation. Having higher income, being promoted, being more comfortable with what a person is doing, having colleagues and boss with whom people get on well etc. – this all (and even more) affects the satisfaction at work. Retraining could bring a positive change and thus increase people's satisfaction. However, we have to take into account, that there are many things influencing satisfaction, that a person might be very satisfied after retraining course, but the real cause has very little to do with retraining.

Graph Nr. 16: Participants according to job satisfaction, 2010 [%]



Source: Own data and processing

As shows the graph Nr. 16, 76 % replied, that they feel improvement of their satisfaction. 25 % of them were sure about it and 51 % felt more satisfied. 24 % did not feel any or nearly any difference after participating on retraining, but only 4 % out of 24 % marked retraining as useless with regard to their satisfaction.

Question Nr. 14: Would you be willing to participate on a retraining course again?

In this case 77 % answered positively. Remaining 23 % would not be willing to participate on the course again. As a reason to their negative answer they named mainly:

- No obvious contribution
- Different expectations from the course (content, quality etc.) - disappointment
- Too much time demanding
- Too costly etc.

3. Evaluation of the course's quality

It is assumed, that the quality of the course is very important, because it influences people's future success in their career. There are several characteristics with which should a good retraining course dispose such as:

1. Qualified and experienced lecturer
2. Content / syllabus of the course, which will prepare the participants for both practical and theoretical performance of their occupation
3. Equipment including study materials (books, additional materials, magazines etc.), and technical equipment such as computers with appropriate software etc.

a) Theoretical and practical content of the course

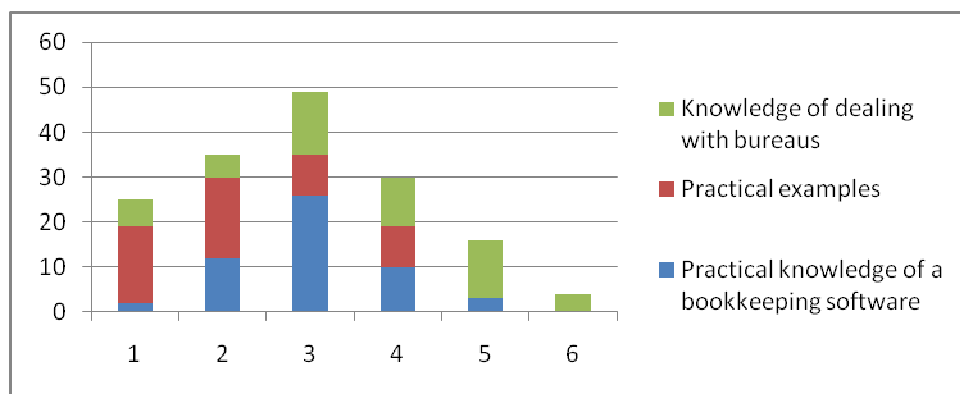
To evaluate the content I decided to use a scale from 1 as excellent to 6 as really very poor. No average value was offered for evaluation as it is more useful to know, whether the participants tend to mark the course either as good or bad.

Most of the participants evaluated the content of the course with regard to **theoretical preparation** for future job as very good (55 %), followed by good (23 %), and poor (15 %). Nobody rated the course as really very poor and only 6 % thought the theoretical preparation was excellent. Since most of the answers were in the scale from 1

to 3, we could say, that the practical content of the course is good enough to prepare the participants for their occupation.

The **practical content** was evaluated according to practical examples, practical knowledge of bookkeeping software (Pohoda) and knowledge of dealing with bureaus. As the best evaluated were practical examples given by the tutor, and the worst rated was the knowledge of dealing with bureaus.

Graph Nr. 17: Evaluation of practical content of the course, 2010 [%]



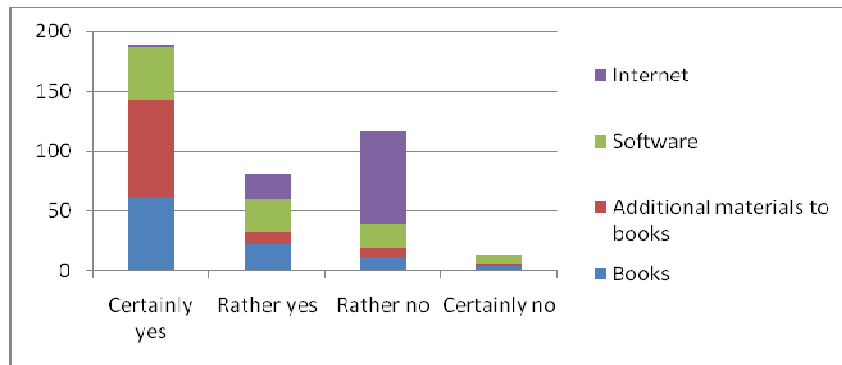
Source: Own data and processing

Practical knowledge of a bookkeeping software was evaluated as good, but the practice is different in different courses, because some courses provided by BIP are more focused on the practical education. These courses are more time demanding and their price is higher. The overall evaluation of the practical content is rather good, because the amount of answers from 1 to 3 is higher, only the knowledge of dealing with bureaus is nearly the same in 1 to 3 and 4 to 6.

b) Equipment and study materials evaluation

Using appropriate materials is necessary for supporting the education. The tutors of BIP use books and additional materials, accountancy software Pohoda and sometimes internet. The usage of books and other materials is according to the students sufficient for acquiring the information. Opposite evaluation regards internet, which is used but according to the participants could be used more.

Graph Nr. 18: Evaluation of study materials, 2010 [%]



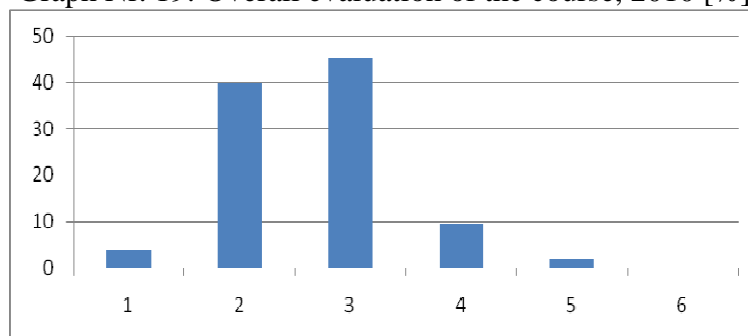
Source: Own data and processing

The usage of software was also evaluated as good. Only very little participants were not happy with the equipment and study materials at all.

c) Overall evaluation

The overall evaluation of the course refers to the lecturer, preparation and organization of the course etc. Most of the participants considered the course to be either good or very good. Only few people rated the course as excellent, and nobody as very poor.

Graph Nr. 19: Overall evaluation of the course, 2010 [%]



Source: Own data and processing

Majority of people will never find anything as excellent or very poor, because these are the extreme values, and people are careful about such judgments. The overall evaluation is very important for the provider of courses, as it gives overview on what people think, and what they will probably tell their friends, colleagues etc.

d) Very good and very poor

In general, people were very happy with the location of the study rooms and the overall organization of the course. There were also people excited about having the possibility to learn how to work with Pohoda, as it is one of the most known accounting software in the Czech Republic. Many participants appreciated a very personal approach, and obtaining a certificate after passing the final exam.

Most of the participants said that the price of the course was too high or that more practice would be good, which is actually possible to have but the price of the course would thus increase. Couple of people marked the study material as old, with not up-to-date information. Some other people complained about the time not being used efficiently as there were people of different education and experience in the study group.

5. Analysis of results and recommendations

This chapter deals with deeper analysis of results, mainly with the use of association tables and relative frequencies. Second part of this chapter will provide recommendations to the Business Institute Prague based on the evaluation of the course and SWOT analysis. Recommendations will be given through the use of start-stop-continue method, and should ensure better services in the future, higher efficiency, and thus increase the success of people in their professional life.

5.1 Analysis of results

The results and their evaluation apply only to accountancy retraining courses provided by Business Institute Prague in 2010. A problem occurred during the questionnaires evaluation, and regarded low number of questionnaires returned, which caused inapplicableness of pivot tables (the conditions were not fulfilled), and therefore the most used methods were simple statistical method for absolute and relative frequencies and association tables. The results were analyzed from different points of view.

5.1.1 Analysis according to age, gender and education

1. Male and female participants according to age and gender

Since we know, that accountancy is mainly a female's job, we expect most of the participants to be women. We know also, that most of the people, who take on a retraining course, are usually older than 35 years. The following table provides us with detailed information on males and females, who attended the BIP accountancy course during 2010 according to age and education.

Table Nr. 2: Male and female participants according to age and gender, 2010 [%]

	Male	Female		Male	Female
15 - 25	-	5.66	Without education	-	-
26 - 35	13.21	18.87	Basic	1.89	-
36 - 45	7.55	35.85	Secondary without A-level	3.77	5.66
46 - 55	5.66	11.32	Secondary with A-level	11.32	50.94
56 and more	-	1.89	University	9.43	16.98
Total	26.42	73.58	Total	26.42	73.58

Source: Own data and processing

Comparing women and men with regards to age we can see, that most of females were not younger than 35 and not older than 45, followed by women between 26 and 35 years of age. We would probably expect that the 36 to 45 age group would be followed by women older than 46 years. This would be truth in case of retraining of unemployed, but since we are dealing with employed people, we may say, that younger people are more likely to invest into their education than the older ones, and we know already, that over 64 % defrayed the costs of the course themselves. The highest percentage of the men, who attended the course were younger than women, but there wasn't any men, who would be younger than 25 years.

More than 50 % of participants include women with secondary education with A-level. Most of men were of the same education as women with one exception. There are 2% of men with basic education but 0 % of women. These 2 % belongs to 1 man, who runs own company, and needed retraining in order to have control over outsourced accounting.

2. Reason for participation according to age, gender and education

From answers to the first question, we discovered, that people have different reasons for participation on a retraining course, and that these courses aren't only organized upon the request of Bureau of Labor. The question is, what was the most preferred reason for participation inside each educational, gender or age group.

With the use of data, and previous findings it was possible to create the following tables, which show how many people participated on retraining according to age, education and gender, and what was their reason for it. This allowed us to compare, how the reasons differ for each educational, gender and age group.

Table Nr. 3: Participants according to reason for retraining, 2010 [%]

	Male	Female	15 - 25	26 - 35	36 - 45	46 - 55	56 and more
Change of job	5.66	15.09	-	5.66	11.32	3.77	-
Personal development	-	11.32	-	1.89	5.66	3.77	-
Entrepreneurship	7.55	20.75	3.77	9.43	11.32	3.77	-
Career growth	13.21	26.42	1.89	15.09	15.09	5.66	1.89
Total	26.42	73.58	5.66	32.08	43.40	16.98	1.89

Source: Own data and processing

Regarding the reason for participation of men and women, it can be observed from the table, that the highest percentage of both gender took the course in order to support own career growth, followed by entrepreneurship, change of job and personal development. Priorities of men and women are in all cases the same, and for this we might say, that there is no difference between the female's and male's reason to take the course.

Career growth was the most mentioned reason for retraining also for 4 out of 5 age groups. The second most often mentioned reason was entrepreneurship. Younger people (15 – 25) were interested only in career growth and entrepreneurship, and persons aged 36 to 45 would like to change a job rather than focus on personal development. Only little people aged 26 to 45 were interested in personal development. There are partial differences among priorities of different age groups, and therefore we can say, that the reason for participation partially differs according to age.

Table Nr. 4: Participants according to reason for retraining, 2010 [%]

	Without education	Basic	Secondary without A-level	Secondary with A-level	University
Change of job	-	-	3.77	11.32	5.66
Personal development	-	-	-	7.55	3.77
Entrepreneurship	-	1.89	5.66	11.32	9.43
Career growth	-	-	-	32.08	7.55
Total	-	1.89	9.43	62.26	26.42

Source: Own data and processing

Most frequent answer regarding the motivation to participate on a retraining course according to education was entrepreneurship, but people, who completed secondary education with A-level were keen on career growth. University graduates gave priority to career growth rather than to change of job or personal development. Participants with and without A-level wanted to change a job, and the least given reason was personal development. People with different education mentioned partially different motivation for being retrained.

To sum up the findings, we might say that the reason for people to take part on the accountancy retraining course provided by BIP during the year 2010 does not differ according to age, and differs only partially according to age and gender.

5.1.2 Analysis of effectiveness of accountancy retraining courses

1. According to time demanded for finding a job or starting own business

People had different goals, which they wanted to reach through retraining. Those, who wanted to either become a sole traders, find a new employer or change profession and find a new job either succeeded or not, and to succeed they needed a certain time.

The structure of answers according to the time needed to reach one of the three objectives is expressed in the following table and graph. If we compare the number of answers with the number of answers to question 1, we will find out that one more person became a sole trader even though it was not the original intention.

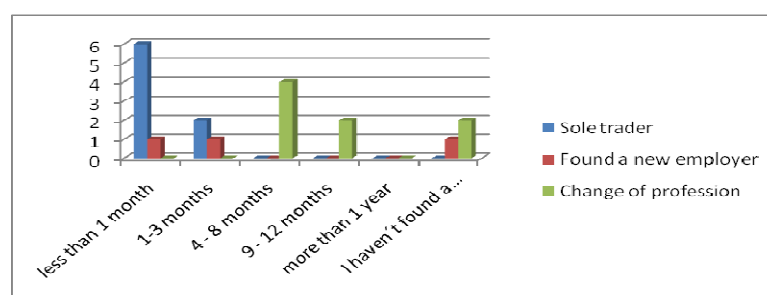
Table Nr. 5: Participants according to job search and starting own business, 2010

	Relative frequencies [%]				Absolute frequencies			
	Sole trader	New employer	Change of profession	Total	Sole trader	New employer	Change of profession	Total
Less than a month	30	5	-	40	6	1	-	8
1-3 months	10	5	-	15	2	1	-	3
4 - 8 months	-	-	20	20	-	-	4	4
9 - 12 months	-	-	10	10	-	-	2	2
More than 1 year	-	-	-	-	-	-	-	-
No job yet	-	5	10	15	-	1	2	3
Total	40	15	40	100	8	3	8	20

Source: Own data and processing

At the first glance we can observe, that out of 8 people, who wished to start own business, 6 managed to do so within the first month after finishing the retraining course, while nobody succeeded in finding a new employer, after changing profession within the first month, and only 1 person out of 3 got a new within the first month. People, who did not get a job yet, participated on the course in the last quarter of the year, and therefore had less time to succeed.

Graph Nr. 20: Participants according to job search and starting own business, 2010 [%]



Source: Own data and processing

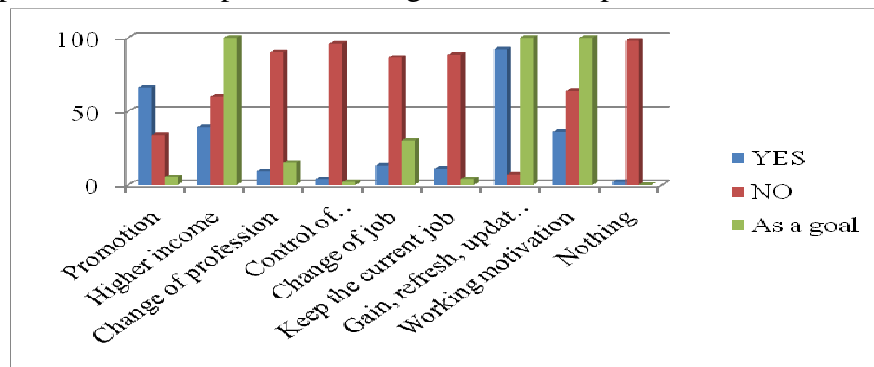
It is obvious, that most successful were people, who wanted to set up a business (sole traders), because in comparison to the other two “groups”, they demanded the shortest period for change. Their success was influenced by the fact, that as sole traders they needed only few things to start – trade certificate, computer with an accountancy software and knowledge and skills. Customers and other equipment will come as the time passes by, and at the beginning they probably don’t have so much work, and so can keep their previous job. People, who can be marked as job seekers face a competition from other persons, who searching for a new job. The competition, which affects the sole traders occurs as well both at the beginning of business, and during its continuation.

From this point of view retraining can be marked as effective as nobody had to wait for more than 12 months to reach own goals, and only 3 persons have not managed to find a new employer.

2. According to success in professional life

For evaluation of effectiveness of accountancy retraining courses provided by BIP in 2010 according to success in professional life were used yes and no answers to question Nr. 9 and these were compared with the reasons people had for retraining. It was expected, that everyone wanted to gain, refresh or update knowledge, skills and information, because these are the basics for any other reason, higher income and motivation to work. Blue column shows the percentage of people, who reached, what they wanted in comparison to the green column which shows how many people has actually reached this goal. The respondents could only evaluate the result / success in their professional life, which happened from end of the retraining course till February 2011.

Graph Nr. 21: Participants according to success in professional life, 2010 [%]



Source: Own data and processing

Very effective was retraining with regard to promotion, because more people were promoted than how many actually wanted to be promoted. This doesn't include only employed persons but also sole traders, who feel like having a better position, than they had before. Higher income reached only less than 40 %. Even though it is not even 50 %, it is still considered to be a very good result, if we think of economic crisis. People, who retrained in order to change profession and gain new employer, were not fully successful. Participants, who wished to find a new employer or start to run own business were in this matter more successful, apart from one persons. The most effective was retraining with regards to gaining, updating or refreshing knowledge, skills etc., and but also to motivation. 35 % feel increase of working motivation, and 98 % has the feeling of knowledge improvement as a consequence of retraining.

We assume, that this high effectiveness of accountancy retraining courses with regard to knowledge, promotion, income and motivation was enabled due to high quality of the course as it is shown by the following association tables and calculation. It was necessary to merge the positive (1 – 3) and negative (4 – 6) evaluation of the course otherwise it would not be possible to use the association tables. Positively was the accountancy retraining course evaluated by 47 people, and negatively by 6. For the following evaluation was used the formula B.

Table Nr. 6: Knowledge and quality

	YES	NO	
Good	44	3	a + b = 47
Bad	5	1	c + d = 6
	a + c = 49	b + d = 4	53

Source: Own data and processing

$\chi^2 < \chi^2_{0.05 (1)} \Rightarrow 0.806 < 3.841 \Rightarrow$ we can support our hypothesis / statement, that the improvement of knowledge was due to high overall quality of the course. Nevertheless the dependency between quality and knowledge is low, as the association coefficient V is only 0.11.

Table Nr. 7: Motivation and quality

	YES	NO	
Good	17	30	a + b = 47
Bad	2	4	c + d = 6
	a + c = 19	b + d = 34	53

Source: Own data and processing

$\chi^2 < \chi^2_{0.05 (1)} \Rightarrow 0.019 < 3.841 \Rightarrow$ we can support our hypothesis / statement, that working motivation increased due to high quality of the course. Nevertheless the dependency between quality and motivation is very low, as the association coefficient V is only 0.019.

Table Nr. 8: Promotion and quality

	YES	NO	
Good	30	17	a + b = 47
Bad	5	1	c + d = 6
	a + c = 35	b + d = 18	53

Source: Own data and processing

$\chi^2 < \chi^2_{0.05 (1)} \Rightarrow 0.902 < 3.841 \Rightarrow$ we can support our hypothesis / statement, that the promotion was due to high overall quality of the course. Nevertheless the dependency between quality and knowledge is low, as the association coefficient V is only 0.124.

Table Nr. 9: Income and quality

	YES	NO	
Good	18	29	a + b = 47
Bad	3	3	c + d = 6
	a + c = 21	b + d = 32	53

Source: Own data and processing

$\chi^2 < \chi^2_{0.05 (1)} \Rightarrow 0.305 < 3.841 \Rightarrow$ we can support our hypothesis / statement, that the income increased as a consequence of high overall quality of the course. Nevertheless the dependency between quality and knowledge is very low, as the association coefficient V is only 0.042.

It is also expected, that quality of the course had an impact on people's performance at work and thus on their positive evaluation, which might be expressed by the employer in many ways. From this calculation was excluded the negative evaluation, as the replies to this question equaled zero, and the evaluation regarded only employed persons. For the following evaluation was used the formula B.

Table Nr. 10: Performance and quality

	Positive	Neutral	
Good	9	23	a + b = 32
Bad	0	2	c + d = 2
	a + c = 9	b + d = 25	34

Source: Own data and processing

$\chi^2 < \chi^2_{0.05 (1)} \Rightarrow 0.765 < 3.841 \Rightarrow$ quality of the course had an impact on people's performance at work. The dependency between a participant's performance and quality of the course is low, as the association coefficient V is only 0.15.

76 % of participants replied, that they feel more satisfied in their job after taking part on a retraining course. This satisfaction is influenced by objectives fulfillment (e.g.

promotion, new job etc.), and these are influenced by the quality of the course. Therefore we assume, that the quality has impact also on satisfaction with job.

Table Nr. 11: Quality and job satisfaction

	Satisfied	Dissatisfied	
Good	38	9	a + b = 47
Bad	2	4	c + d = 6
	a + c = 40	b + d = 13	53

Source: Own data and processing

$\chi^2 > \chi^2_{0.05(1)} \Rightarrow 6.489 > 3.841 \Rightarrow$ overall quality of the course does not have an impact on people's satisfaction with their job. This result is very surprising as the logic implies that the quality should have an impact on job satisfaction. Nevertheless in this case we cannot find any direct relationship, which might have caused this result.

3. According to improvement of personal life

Participation on a retraining course shouldn't bring positive change only into professional life, but should have a positive impact also on people's psyche and personal life. The following table contains relative frequencies of answers, which tell us, how were the personalities of participants influenced and changed as a consequence of attending the course.

Table Nr. 12: Participants according to change in personal life, 2010 [%]

	Certainly yes	Rather yes	Rather no	Certainly no
Self-confidence	15.09	49.06	30.19	5.66
Friendship	32.08	16.98	11.32	39.62
Self-esteem	16.98	66.04	1.21	3.77
Overall satisfaction	24.53	45.28	16.98	13.21
Decrease of stress	20.75	58.49	7.55	13.21
Nothing	1.89	3.77	54.72	39.62

Source: Own data and processing

People's self-confidence was rather positively influenced, but there were still a lot of people, who did not see any significant change in their self-confidence after completing

the course. New friendship gained due to retraining less people, than those, who did not, but the amount of positive answers was still large enough. Relationship plays in people's life a very important role, and together with other aspects it contributes to overall satisfaction. 66 % of participants found themselves with rather higher self-esteem. Many people managed to reveal from stress due to an accountancy retraining course, but the majority of them did not reveal completely. Only very few people felt like they did not reach anything positive in their personal life.

In average, the highest number of females replied rather yes to questions regarding the impact of retraining on their personal life. The lowest number of women was certainly sure about retraining having no impact. In average the same number of female participants replied that they were either certainly sure about positives of retraining or were not sure about it. The evaluation of men was in average different to women. More men were certainly sure about being positively influenced by retraining, followed by being rather sure. If we compare the number of men, who perceived retraining courses as no impact, we will see, that males were certainly sure about low impact more, than rather sure. According to the obtained average values, we can say, that males hesitated less to use the extreme evaluation regarding positive and negative impact of retraining courses on their personality, while women preferred to evaluate the effectiveness of retraining in a less extreme way.

Table Nr. 13: Overall impact on personal life according to gender, average values

	Certainly yes	Rather yes	Rather no	Certainly no
Women	6.20	20.80	6.20	5.40
Men	5.40	4.20	2.20	2.60

Source: Own data and processing

Looking at the following table, which shows the average number of replies to questions regarding change of personal life according to age, we might see, that for most of people brought retraining rather positive change into their personal life. The youngest people felt by half less certainly influenced by retraining than rather influenced. In fact, they perceived nearly no change in their personal life if compared to significant change. People aged 26 to 35 years were similarly influenced by retraining course as the youngest

people, but there was one difference – the difference between certainly and rather positive impact was not so big. Participants, who were from 36 to 45 years old perceived the smallest difference between certain and rather positive influence, and felt rather no impact less than the other age groups, but on the other hand were pessimistic in certainly no impact of retraining on their personal life. The nearly oldest age group had the similar feeling regarding the positive impact as the 36 to 45 years old participants. They did not see any difference between rather and certainly no impact of retraining, but they perceived the largest difference between rather some impact and rather none. The oldest age group evaluated the impact of retraining the same for both positive answers.

Table Nr. 14: Overall impact on personal life according to age, average values

	Certainly yes	Rather yes	Rather no	Certainly no
15 - 25	0.60	1.20	0.80	0.40
26 - 35	3.80	6.80	3.40	3.00
36 - 45	7.60	8.20	2.80	4.40
46 - 55	3.00	3.60	1.20	1.20
56 and more	0.40	0.40	-	0.20

Source: Own data and processing

In average, people with basic education felt certainly sure about accountancy retraining courses provided by BIP having positive impact on their personal life. People with secondary education without A-level felt small difference between certain and some impact on their personality, but were more than by half sure, that retraining influenced them positively. They did not spot any difference between rather and certainly no impact. Secondary educated participants, who passed A-level felt that the certain and rather positive impact of retraining could be compared, but quite a high number of people felt sure, that retraining did not influenced them. The evaluation of changes to personal life by people with A-level can be compared to university graduates. If there were the same number of participants, who passed A-level and graduated from University, their evaluation of retraining would be nearly the same.

Table Nr. 15: Overall impact on personal life according to education, average values

	Certainly yes	Rather yes	Rather no	Certainly no
No education	-	-	-	-
Basic	0.6	0.2	0.2	-
Secondary without A-level	1.8	2	0.6	0.6
Secondary with A-level	10	10.2	7	5.8
University	3.8	3,8	3.4	3

Source: Own data and processing

From the average evaluation of BIP's accountancy retraining courses impact according to gender, age and education on personal life of participants, we can conclude, that the overall influence was rather good. From the average value was excluded the last answer to this question, that retraining did not bring any change into a person's life.

It is assumed, that the quality of accountancy retraining courses could influence improvement of people's personal life. For the following evaluation was used the formula B.

Table Nr. 16: Quality and self-confidence

	YES	NO	
Good	33	14	a + b = 47
Bad	1	5	c + d = 6
	a + c = 34	b + d = 19	53

Source: Own data and processing

$\chi^2 > \chi^2_{0.05 (1)} \Rightarrow 6.634 > 3.841 \Rightarrow$
overall quality of the course does not affect the increase of self-confidence.

Table Nr. 17: Quality and self-esteem

	YES	NO	
Good	15	32	a + b = 47
Bad	6	0	c + d = 6
	a + c = 21	b + d = 32	53

Source: Own data and processing

$\chi^2 > \chi^2_{0.05 (1)} \Rightarrow 10.31 > 3.841 \Rightarrow$
overall quality of the course does not increase a person's self-esteem.

Table Nr. 18: Quality and satisfaction

	YES	NO	
Good	34	13	a + b = 47
Bad	3	3	c + d = 6
	a + c = 37	b + d = 16	53

Source: Own data and processing

$\chi^2 < \chi^2_{0.05 (1)} \Rightarrow 1.26 < 3.841 \Rightarrow$ we can support our statement, that quality of the course influenced the rise in participants overall satisfaction. Nevertheless the dependency between quality and overall satisfaction is low, as the association coefficient V is only 0.173.

Table Nr. 19: Quality and stress

	YES	NO	
Good	40	7	a + b = 47
Bad	2	4	c + d = 6
	a + c = 34	b + d = 19	53

Source: Own data and processing

$\chi^2 > \chi^2_{0.05 (1)} \Rightarrow 6.202 > 3.841 \Rightarrow$ overall quality of the course does not cause decrease of stress. Since there is a relationship between quality of the course and life satisfaction, we would expect the same in case of stress decrease.

The analysis proved our original statement to be wrong. It turned out, that quality of the course hasn't got any impact on improvement in people's personal life, especially on self-confidence, self-esteem and decrease of stress. Better personal state is probably influenced through better professional life, if we speak of the course's quality. Only overall satisfaction with life is influenced through quality of the course.

5.2 Recommendations

In many cases it was proven, that quality of the course plays an important role in the participant's professional life, and that this has further impact on personal life. Therefore the recommendations will mainly regard the quality of the courses provided by BIP. There are also some selected recommendations, which regard BIP's business development, and which were obvious from their website, visit of their office but mainly from the interview.

Start

Quality

- Even though participants are regularly asked to fill in a questionnaire regarding quality of the course it seems, that little has been changed, as people during the year complained about similar things. The Business Institute Prague should bear in mind people's complaints.
- The overall quality's evaluation was good but not excellent. The BIP should think of what to do better in order to improve the overall perception of quality.
 - o Adapt courses to differently educated and experienced participants. It would be too expensive to run the courses separately for each group, but there should be at least accountancy courses for beginners, intermediate and upper-intermediate
 - o Include more practice into all types of accountancy retraining courses
 - o Use more internet for education (online education, homework etc.)
 - o The practical preparation should focus more on dealing with bureaus, how the financial institutions work, and what is the background. It is not only necessary for sole traders and businessmen, but also for anyone, who works as an accountant. Without this knowledge it is difficult to understand bookkeeping as a whole
 - o It is impossible to use during the course all accountancy softwares, but the students should have at least general overview of most of the software available on the market, and what are the main differences among them.
- All materials should be offered in different languages (at least English, German, French), because there are many foreign companies in Prague, and people need languages.

- Retraining follow up – there should be a possibility for each participant to ask questions even after the retraining course is over.
- Personal feedback between the tutor and participant, who should know, what are his or hers weaknesses and strengths

Other

- Apply for subsidies from ESF. If this would be possible, it could decrease the price of accountancy retraining courses, and thus attract more people
- Increase cooperation with the Bureau of Labor. Even if the BIP would not manage to have a contract on providing accountancy retraining courses, it could offer more than just 2 courses.
- Attract more students through different marketing channels (giving out leaflets, ads in the underground etc.)

Stop

Quality

- Use educational materials (books) including not up-to-date information

Other

- Not to keep the website with up-to-date information

Continue

Quality

- The BIP should keep the Pohoda accountancy software as well as the possibility to use a different software upon request
- Experienced tutors, who have personal approach, and are able to motivate the students
- The theoretical preparation for future performance for job

Other

- Keep the business as a family run
- Operate not only the Business Institute but also Business Academy with a great emphasis on language education

6. Conclusions

The purpose and objective of this diploma thesis was to analyze the effectiveness of accountancy retraining courses provided by the Business Institute of Prague during the year 2010 from different points of view. So far nobody has conducted such a deep research of this type of courses, and therefore the analysis itself can be considered to be the main contribution of this thesis together with the recommendations regarding quality improvement.

The first theoretical part defined and described most of the topics, which are related to retraining courses. In the second, practical part the questionnaires were firstly evaluated, followed by a deeper insight into relationship among different factors. Only 53 people returned the questionnaire.

Most of the participants were females, who had finished secondary education and had passed A-level examinations. These women were mostly from 36 to 45 years old. The majority of men were younger, 25 to 35 years old, and they had also finished secondary education and had also passed A-level examinations. The highest percentage of males and females attended the course in order to ensure career growth, followed by entrepreneurship, change of job and personal development. Career growth was the most often mentioned reason by all age groups apart from people aged 15 to 25, whose objective had been entrepreneurship. Regarding education, the majority of people who had passed A-level examinations wanted to reach career growth, while the remaining educational group preferred entrepreneurship.

Everyone, who participated on a retraining course in order to start their own business were able to start within the first three months. People, who wanted to change an employer or profession were less successful, but the majority of them managed to reach the change, and only 3 people had not so far. In fact, more than 50 % of the participants succeeded in starting their own business, finding a new employer or changing profession.

Accountancy retraining courses affected people's professional life positively. Many people reached promotion even though it was not their original objective, and income of a lot of people increased. Nearly all participants perceived a significant change in volume of their knowledge after participating on retraining, and the working motivation also grew. Retraining was less efficient respecting change of employer and profession. Obviously

more than half of the participants fulfilled their objectives, and thus reached improvement of professional life.

In most cases people felt, that attending accountancy retraining course brought positive change of their personal life. More than 50 % of respondents spotted higher self-confidence, self-esteem, overall life satisfaction and decrease of stress after attending the course. Less people said, that they gained new friends due to attendance of a retraining course. Women were rather sure about the positive impact of retraining on their personality, while men were certainly sure.

There was a relationship between overall quality of the retraining course and promotion, income, motivation and knowledge. Furthermore the quality of the course influenced a participant's performance at work, but surprisingly did not have any impact on job satisfaction. The quality of the course did not directly affect the decrease of stress, self-esteem and self-confidence, but it caused higher overall life satisfaction. The overall quality affects the professional life more than the personal one.

The overall quality of BIP's courses was evaluated as good by the participants, nevertheless the Institute should pay more attention to its quality improvement, which should include more practical examples, and information regarding handling bureaus and financial institutions.

More than 50 % of the people, who participated on accountancy retraining courses provided by the Business Institute of Prague in 2010, managed to succeed in fulfilling their objectives. In some cases the percentage was very high. From this point of view we might say, that the accountancy retraining courses were very effective.

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8. Supplements

1. Questionnaire in English
2. Questionnaire in Czech

Questionnaire to find out the effectiveness of accountancy retraining courses provided by Business Institute Prague in 2010

Basic Information:

Age: 15 – 25 / 26 – 35 / 36 – 45 / 46 – 55 / 56 and more

Gender: Male / Female

Education: Without education / Basic / Secondary education without A-level /
Secondary education with A-level / University

Title of attended course: _____

Date of the course: from _____ to _____

General Questions:

1) **Why did you decide to attend an accountancy retraining course?**
Please, write down.

2) **Did you complete the retraining course?**

YES NO

3) **Were you either employed or running a business during the retraining course?**

YES NO

4) **If not, were you registered by the Bureau of Labor?**

YES NO

5) **Who defrayed the costs of the course?**

- a) Employer
- b) Bureau of Labor
- c) Myself
- d) Other

Questions regarding work:

6) Are you either employed or running a business in the field in which you were retrained?

YES NO

7) What type of gainful activity is your occupation?

- a) Full-time employment based on a contract
- b) Entrepreneurial as a sole trader
- c) Entrepreneurial as a legal body
- d) Other

8) If you participated on a retraining course, because you wanted either to find a new employer, change profession and find a job or start your own business, when did you managed it?

Note: Please reply only if applicable.

- a) After less than a month
- b) After 1 to 3 months
- c) After 4 to 8 months
- d) After 9 to 12 months
- e) After more than a year
- f) I haven't found a job or started a business yet

9) What have you reached in your professional life due to a retraining course?

- | | | |
|---|-----|----|
| a) Promotion | YES | NO |
| b) Higher income | YES | NO |
| c) Change of profession | YES | NO |
| d) Self-support in the control of bookkeeping | YES | NO |

- | | | |
|---|-----|----|
| e) Finding a new employer | YES | NO |
| f) Keep my current job, without retraining I would be fired | YES | NO |
| g) Gain, update and refresh my knowledge on the subject | YES | NO |
| h) Higher working motivation | YES | NO |
| i) Nothing | YES | NO |

10) How was your personality according to you influenced by the participation on a retraining course?

- | | | | | |
|--|---------------|------------|-----------|--------------|
| a) Significantly higher self-confidence | CERTAINLY YES | RATHER YES | RATHER NO | CERTAINLY NO |
| b) Gaining new friends | CERTAINLY YES | RATHER YES | RATHER NO | CERTAINLY NO |
| c) Higher self-esteem and esteem from my family and colleagues | CERTAINLY YES | RATHER YES | RATHER NO | CERTAINLY NO |
| d) Higher overall satisfaction | CERTAINLY YES | RATHER YES | RATHER NO | CERTAINLY NO |
| e) Decrease of stress | CERTAINLY YES | RATHER YES | RATHER NO | CERTAINLY NO |
| j) Nothing | CERTAINLY YES | RATHER YES | RATHER NO | CERTAINLY NO |

11) How is your performance evaluated after participation on a retraining course?

Note: This question doesn't apply to persons running own business

- a) Positively (e.g. remuneration, promotion etc.)
- b) Neutrally
- c) Negatively

12) How does your business develop after participation on a retraining course?

Note: This question applies only to people, who are running their own business.

- a) Positively (e.g. growing turnover, better control over bookkeeping etc.)
- b) Neutrally
- c) Negatively (e.g. decrease in turnover etc.)

13) Do you feel more satisfied in/with your occupation after participation on a retraining course?

CERTAINLY YES RATHER YES RATHER NO CERTAINLY NO

14) Would you be willing to participate on a retraining course again?

YES NO

If not, why? _____

Evaluation of retraining course

15) How would you evaluate the course with regard to theoretical preparation for job performance?

1 2 3 4 5 6

(Evaluation: 1 = excellent; 6 = very poor)

16) How would you evaluate the course with regard to practical preparation for job performance?

a) Practical knowledge of a bookkeeping software

1 2 3 4 5 6

b) Practical examples

1 2 3 4 5 6

c) Knowledge of dealing with bureaus

1 2 3 4 5 6

(Evaluation: 1 = excellent; 6 = very poor)

17) Do you find the use of educational materials sufficient?

a) Books

CERTAINLY YES RATHER YES RATHER NO CERTAINLY NO

b) Additional materials to books

CERTAINLY YES RATHER YES RATHER NO CERTAINLY NO

c) Software

CERTAINLY YES RATHER YES RATHER NO CERTAINLY NO

d) Internet

CERTAINLY YES RATHER YES RATHER NO CERTAINLY NO

18) How would you evaluate the overall quality of the course (tutor, organization, educational materials etc.)?

1 2 3 4 5 6

(1 = excellent; 6 = totally insufficient)

19) What would you evaluate as excellent?

20) What would you evaluate as very bad/poor?

Thank you very much for your time and wish you a lot of success in professional and personal life!

Dotazník pro zjištění efektivity rekvalifikačních kurzů v oboru účetnictví poskytovaných Obchodním Institutem Praha v roce 2010

Základní údaje:

Věk: 15 – 25 / 26 – 35 / 36 – 45 / 46 – 55 / 56 a více

Pohlaví: Muž / Žena

Dosažené vzdělání:

Bez vzdělání / Základní / Střední bez maturity / Střední s maturitou / Vysokoškolské

Název absolvovaného kurzu: _____

Datum konání kurzu: od _____ do _____

Obecné otázky:

1) Z jakého důvodu jste se rozhodl/a absolvovat rekvalifikační kurz? Prosím vypište.

2) Dokončil/a jste rekvalifikační kurz?

ANO NE

3) Byl/a jste v době konání kurzu buď zaměstnán/a nebo podnikal/a ?

ANO NE

4) Pokud ne, byl/a jste registrován/a úřadem práce?

ANO NE

5) Kým byl rekvalifikační kurz uhrazen?

a) Zaměstnavatel

b) Úřad práce

c) Vlastní úhrada

d) Jinak

Otázky týkající se práce:

6) Pracujete ve stejném oboru, ve kterém jste se rekvalifikoval/a?

ANO NE

7) O jakou formu výdělečné činnosti se jedná?

- a) Zaměstnání na plný úvazek na základě pracovní smlouvy
- b) Podnikání jako fyzická osoba
- c) Podnikání jako právnická osoba
- d) Jiné

8) Pokud bylo důvodem Vaší účasti na rekvalifikačním kurzu buď změna zaměstnavatele, změna profese a nová práce, nebo založení podnikání, po jaké době se Vám toto od absolvování kurzu povedlo?

Pozn.: Odpovězte pouze pokud se Vás to týká.

- a) Méně než 1 měsíc
- b) Od 1 do 3 měsíců
- c) Od 4 do 8 měsíců
- d) Od 9 do 12 měsíců
- e) Po více než 1 roce
- f) Práci jsem zatím nenalezl/a nebo nezačal/a podnikat

9) Čeho jste ve svém profesním životě dosáhl/a díky absolvování rekvalifikačního kurzu?

- | | | |
|---|-----|----|
| a) Povýšení | ANO | NE |
| b) Vyššího příjmu | ANO | NE |
| c) Změna profese | ANO | NE |
| d) Soběstačnost při kontrole účetnictví | ANO | NE |
| e) Nalezení nového zaměstnavatele | ANO | NE |

- | | | |
|---|-----|----|
| f) Udržení mého současného pracovního místa, bez rekvalifikace bych byl/a jinak propuštěn/a | ANO | NE |
| g) Získání nebo obnovení znalostí o daném oboru | ANO | NE |
| h) Vyšší pracovní motivace | ANO | NE |
| i) K ničemu mi nepomohl | ANO | NE |

10) Jaký měl podle Vás rekvalifikační kurz vliv na Vás osobně?

- | | | | | |
|--|------------|-----------|----------|-----------|
| a) Znatelně se mi zvedlo sebevědomí | URČITĚ ANO | SPÍŠE ANO | SPÍŠE NE | URČITĚ NE |
| b) Získal/a jsem nové přátele | URČITĚ ANO | SPÍŠE ANO | SPÍŠE NE | URČITĚ NE |
| c) Kolegové, rodina a přátelé mě více uznávají | URČITĚ ANO | SPÍŠE ANO | SPÍŠE NE | URČITĚ NE |
| d) Vyšší celková spokojenost | URČITĚ ANO | SPÍŠE ANO | SPÍŠE NE | URČITĚ NE |
| e) Nejsem již tolik ve stresu | URČITĚ ANO | SPÍŠE ANO | SPÍŠE NE | URČITĚ NE |
| f) K ničemu mi nepomohl | URČITĚ ANO | SPÍŠE ANO | SPÍŠE NE | URČITĚ NE |

11) Jak je hodnocena Vaše práce po absolvování kurzu?

Pozn.: Otázka se nevztahuje na podnikatele nebo osoby samostatně výdělečně činné

- a) Pozitivně (např. extra finanční odměny, další profesní postup apod.)
- b) Neutrálně
- c) Negativně (např. výpověď apod.)

12) Jak se vyvíjí Vaše podnikání po absolvování kurzu?

Pozn.: Otázka se vztahuje pouze na podnikatele nebo osoby samostatně výdělečně činné

- a) Pozitivně (např. rostoucí obrat, lepší kontrola účetnictví, apod.)
- b) Neutrálně
- c) Negativně (např. klesající obrat, problémy při kontrole účetnictví, apod.)

13) Cítíte se ve své profesi po absolvování kurzu spokojenější?

URČITĚ ANO SPÍŠE ANO SPÍŠE NE URČITĚ NE

14) Byl byste ochoten/byla byste ochotna se znovu rekvalifikovat?

ANO NE

Pokud ne, tak proč? _____

Hodnocení rekvalifikačního kurzu:

15) Jak byste ohodnotil/a rekvalifikační kurz s ohledem na získané teoretické znalosti?

1 2 3 4 5 6 (1 = výborné; 6 = naprosto nedostačující)

16) Jak byste ohodnotil/a rekvalifikační kurz s ohledem na praktickou přípravu pro výkon povolání?

(Hodnocení: 1 = velmi dostačující; 6 = velmi nedostačující)

- a) Praktická znalost účetního programu / softwaru
1 2 3 4 5 6
- b) Příklady z praxe
1 2 3 4 5 6
- c) Znalost jednání s úřady
1 2 3 4 5 6

17) Bylo použití výukových materiálů dostačující?

- | | | | | |
|-------------------------------------|------------|-----------|----------|-----------|
| a) Knihy | URČITĚ ANO | SPÍŠE ANO | SPÍŠE NE | URČITĚ NE |
| b) Doplnující materiály ke skriptům | URČITĚ ANO | SPÍŠE ANO | SPÍŠE NE | URČITĚ NE |
| c) PC programy | URČITĚ ANO | SPÍŠE ANO | SPÍŠE NE | URČITĚ NE |
| d) Internet | URČITĚ ANO | SPÍŠE ANO | SPÍŠE NE | URČITĚ NE |

18) Jak byste ohodnotil/a kvalitu celého kurzu (lektor, organizace, výukový materiál apod.)?

1 2 3 4 5 6

(1 = výborné; 6 = naprosto nedostačující)

19) Co byste v kurzu ohodnotil/a jako velmi dobré?

20) Co byste v kurzu ohodnotil/a jako velmi špatné?

Děkuji Vám za Váš čas a přeji mnoho úspěchů v pracovním i osobním životě!