

## **PROFESSIONAL QUALITIES OF FILM AND TV PRODUCTION ORGANIZER CONCERNING COST ACCOUNTING**

*The aim of the article is presentation of research carried out within the project Europass Certificate Supplement connected with skills and competences of a secondary school graduate for the film production organization techniques and skills concerning enterprise cost accounting*

### **Introduction**

Knowledge concerning accounting, including costs accounting does not refer only to the accountants. Economic reality and rules of enterprise functioning on a competitive European market forces the greater number of enterprises' staff to know the cost accounts and accounting .

Business model of TV enterprise has been changing and the employee shall acquire skills adjusted to current needs. Thus, professional competences of a graduate shall be established referring both to a person being the employee of a TV enterprise and running hi/her own business concerning TV and film productions. The next question concerns necessary knowledge about enterprise cost accounting and whether the knowledge is necessary at all – if so, to what extent?

The aim of the article is presentation of research carried out within the project *Europass Certificate Supplement* connected with skills and competences of a secondary school graduate for the film production organization techniques and skills concerning enterprise cost accounting.

### **What is Supplement Europass and how does it function?**

Supplement Europass is carries out in all EU countries and it describes competences and qualifications mentioned in the certificate confirming professional education (art. 9 [4]). It is a document supplemented to the school leaving certificate, which shall include the following information according to Appendix no. VI [4]:

- acquired skills and competences;
- scope of professions which can be performed according to the certificate;
- the issuing and licensing unit;
- level of education;
- particular ways of achieving the certificate;
- requirements concerning acceptance and possibility of access to the next education levels.

The document does not substitute the original of the certificate and does not allow for formal acceptance of the certificate in other countries. It aims only at providing information about skills and competences of the school graduate. Which are not mentioned on the certificate issued by school or a course etc.

Preparation of the supplement is the completion of European Parliament and European Council Decisions dated 15-12-2004 [4]. In Poland, the unit responsible for the process of education of film and TV production technician was National Education Supporting Unit for Professional and Constant Education<sup>1</sup>(KOWEZiU) in Warsaw acting on the decision of Education and Science Minister.

### **Business mode of the TV station**

The business model of TV stations has evolved from the company which was at the same time the producer and broadcasting unit with the elements of the TV production elements. It means that the companies used to have big production and service units, as well as TV studios, TV equipment and appropriate production team. Nowadays TV stations focus rather on development of the programme variety and its broadcasting to the viewer. Consequently, the production of the TV programmes and their service is ordered to be prepared by specialised production units (e.g. production managers) and services. The enterprises have taken over the production of TV series, quiz shows as production managers as well as the TV production e.g. film edition, photography service, postproduction etc. The changes influence the education of the professional personnel for film and TV industry.

Thus, only few of the graduates can be employed by the TV station or a film studio, at least in Poland. It is more probable to find a job with a producer or start his/her own company and look for customers in the widely perceived film and TV production. The graduate has to acquire qualities concerning film and TV production and on the other hand the qualities necessary to run a business of his/her own. He/she shall be also capable of arranging teams responsible for particular TV or film production stages

### **Methodology and results of the research**

Establishing competences and professional skills of the film and TV production technician required carrying out research among potential employers. Beforehand, a special questionnaire had been prepared which included a list of tasks and professional skills of the graduate. The questionnaire also included the information about the respondent and the company. Construction of the questionnaire required defining necessary terms, tasks and professional skills of the graduate as well as choice of appropriate respondents.

---

<sup>1</sup> Krajowy Ośrodek Wspierania Edukacji Zawodowej i Ustawicznej

*Competences* are the regulations enabling to act on a certain professional area based on the acquired qualifications which allow for proper solving of the professional tasks. *Skills* are the abilities to perform activities leading to achievement of the planned result (completion of a professional task). *Professional task*, however, is a logical section or stage of work which has precisely stressed the beginning and the end. The set of professional activities is connected by the aim being a particular product, service of important decision.<sup>2</sup>

The questionnaire was prepared by the author of this article. The preparation based on specifying tasks and professional skills which shall be characteristic of the TV and film production technician.

The starting point was defining the business model of the film and TV market, describing the profile of the graduate and the functions which can be held by them. Professional skills and tasks cannot be specified without it. The list of tasks and professional skills has been built basing on the author's experiences coming from working for a TV station and co-operating with media companies and after consulting the TV-film branch people. As a result of the consultations, list of tasks and professional skills has been prepared. Next, the project of the questionnaire has been methodologically verified by the KOWEZiU staff. The questionnaire contains 7 professional tasks and 35 professional skills. Chart 1 presents a set of professional tasks and their evaluation by the respondents.

**Chart 1.** Respondents' acceptance stage of the professional tasks

<i>N</i>	<i>Professional task</i>	<i>Very important</i>	<i>Important</i>	<i>Of little importance</i>	<i>Unnecessary</i>
1.	Preparation of production documents and inner documents concerning organizational and financial aspects of the TV and film production	6	4		
2.	Preparation of the film and TV production plan	5	5		
3.	Arranging the film plan	5	5		
4.	Choosing the technical equipment to the planned TV and film production using appropriate technology	5	4	1	
5.	Coordination of TV and film production process	7	3		
6.	Providing the staff proper working conditions	3	4	3	
7.	Managing the organization units concerning TV and film production	5	2	2	1

*Source: R. Kotapski Report from research carried out in enterprises p. 7 [1]*

Only people who had been contacted directly were the respondents. During the meeting with the respondents the following issues were explained: the aim of the ques-

<sup>2</sup> Information materials of KOWEZiU.

tionnaire, instruction of filling the form, before filling the profile of the graduate had been presented. Next the respondents read the questionnaire and asked questioned in case of misunderstanding the sense of the description in the questionnaire. The next stage was answering questions according to their knowledge and experience. The respondents filled individually 10 questionnaires.

The questionnaire was carried out among people directly connected with film and TV production. The respondents are connected with enterprises producing and providing services for film and TV production. The choice of respondents reflected the characteristics and structure of the film-TV branch in Poland. Thus, among the respondents there were e.g.: commercial TV representatives, public TV representatives, independents TV and film producers, film director running his own business concerning TV production and service. The mentioned respondents belong to higher and middle managing stage, such as presidents of boards, programming director, production managers, realisation manager.

Basing on the information from Chart 1, the professional tasks have been accepted by the respondents. Practically all tasks have been considered as important or very important. There was only one considered “unnecessary” and it referred to “*Managing the organization units concerning TV and film production*”, yet remaining respondents considered it “very important” (5 respondents) or “important” (2 respondents). The respondents did not add any other professional tasks which can mean that the choice is sufficient.

Professional skills had also been highly accepted by the respondents. Most of the professional skills were qualified by the respondents cumulatively to the category “very important” or “important” with the rate of 70%. Two skills received less than 70% but not less than 50%. None of the professional skills was excluded by the respondents.

The respondents added four additional professional skills. They are connected with dealing with the stress and negotiations. One of the respondents pointed his attention to the fact that the graduate shall have necessary knowledge concerning editing of particular film and TV types. The graduate shall also have the knowledge concerning film and TV picture composition (assembly, light, plan settings, zooming)<sup>3</sup>.

The stage of acceptance of particular section of the professional skills by the respondents resulted from the place of their employment. Respondents running their own business or working in small firms required from the potential employee more skills concerning managing, e.g. promoting or estimating the service costs for the customers. It is caused by the fact that they cannot employ more people and the employee shall

---

<sup>3</sup> Cumulative results of the survey were presented in the report.[1].

have wider range of skills. It especially relates to the situation when the graduate will have to run his own business.

### **Skills concerning cost accounting of the enterprise**

The key skills for this presentation are those concerning enterprise cost accounting. In the Chart no.2 professional skills and their evaluation by the respondents were presented. The skills refer to cost accounting knowledge.

*Chart 2. The stage of skills acceptance by the respondents*

<i>N</i>	<i>Professional skills</i>	<i>Very important</i>	<i>Important</i>	<i>Of little importance</i>	<i>Unnecessary</i>
1.	Preparation of the service offer, for the customer, concerning film and TV production	5	3	1	1
2.	Estimating prices and costs of the service and production order.	5	3	2	
3.	Estimate the costs of the production of the TV and film production	5	3	2	
4.	Estimate costs of TV equipment exploitation	3	4	3	
5.	Analyse and verify film and TV production costs	5	4		1
6.	Preparation of inner financial documents of the organizational unit in the enterprise.	5	3	2	
7.	Preparation of budget for the functioning of the organizational unit in the scope of the film and TV production	3	6	1	
8.	Preparation of inner documents concerning operational and functional costs of the enterprise.	3	4	2	1
9.	Preparation of financial outcome of the enterprise functioning.	3	3	3	1
10.	Running his/her own business		7	3	

*Source: Prepared basing on the author's own sources [1].*

The results of the survey prove the cost issue to be interesting. According to the Chart no. 2 the respondents consider the professional skills referring to the cost evaluation to be important. The list of the skills is the starting point of preparation of educational program for cost estimation in film and TV enterprise.

The research carried out within the project caused necessity of changes in the existing Programme Base [2] as it did not comply with the reality revealed in the research. The Educational Programme [3] prepared on the bases of Programme Base does not correspond to the requirements and shall be changed.

Educational Program shall cover information which will be necessary for the graduate in his/her professional career. The program cannot be overloaded.

### **Conclusions**

Education in the scope of widely understood cost estimation and expenditures cannot be reserved only for students of this particular department. As the results of the

survey show, the needs of the knowledge are tremendous and it does not refer only to accountants especially in the range of measuring and estimating costs of service and costs of film or TV studio activities. The graduate shall be also acquainted with the knowledge concerning the estimation of the outcome of the enterprise activity..

From the author's professional and didactic experience the following can be concluded:

➤ the graduate who wants to be a manager or even manage small areas of the enterprise e.g. studio department, shall have necessary knowledge concerning cost estimation of the enterprise e.g. preparation of the budget;

➤ working in small film and TV firms requires skills from the area of cost calculation for TV and film services as the competition in this area is very strong;

➤ the basic knowledge of costs estimation is necessary to run a small private business, which has become a tendency lately.

The results of the research described in the article set high demands to the teacher of accounting. On this level, typical books concerning costs estimation are not enough. The teachers shall know the branch really well.

It does not refer only to the technician of TV and film production, but also all levels of education, including preparing the university educational programme. Accounting in public sector requires totally different skills than accounting in the industrial sector, however general regulations for the accounting are the same. Thus, before preparing the educational programme a research shall be carried out which will present the requirements of the employers in the scope and implement the skills in the whole structure of graduates professional skills.

#### **LITERATURE:**

1. Kotapski R. Report from research carried out in enterprises KOWEZiU Warszawa 2005

2. Programme bases for education process in the area of film and TV production technician Ministry of Sport and Education Warszawa 2001

3. Programme of teaching the organizational techniques in film and TV productions 311[43]/SP/MENiS/2002.12.03 Warszawa 2002

4. Decision no. 2241/2004/WE of European Parliament and Counsellor dated 15.12.2005 r. concerning universal union frames for qualifications and competences transparency (Europass).