

РОЗДІЛ 2

РОЗВИТОК ПРОФЕСІЇ БУХГАЛТЕРІВ І АУДИТОРІВ В УМОВАХ ІНФОРМАЦІЙНОГО СУСПІЛЬСТВА

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THEORETICAL APPROACHES TO DETERMINING THE STATUS OF A PROFESSIONAL ACCOUNTANT AND HIS COMPETENCES

Nowadays, the digitalization of business processes, communication changes, globalization, variability of the business environment necessitate a rethinking of the status of the accountancy profession. The development of computer and information technology has changed the accounting activities in recent years. A significant part of accounting processes is automated, resulting in reduction of time spent on accounting information processing. Furthermore, the dynamic development of artificial intelligence technologies has given rise experts to claim the probable disappearance of the profession of accountant in the near future. Unquestionably, rapid development of society affects all spheres of life. The accountancy profession is not an exception. Despite the fact that it originated, developed and modified before our era nowadays the question, which often sounds, is: "Will exist or will not the profession of an accountant in future?" To answer this question, let's try to understand what the current requirements for a professional accountant are, what competencies he should have and whether this profession has the prospect of becoming a computer program operator.

In modern business conditions, accompanied by the instability of tax legislation and the transition to international financial reporting standards, the popularity and level of remuneration of a professional accountant is growing. Higher education is not a guarantee of high competence of an accountant. Therefore, in most countries with developed economies there is the concept and status of «professional accountant». The International Code of Ethics for Professional Accountants, developed by the International Federation of Accountants contains the following definitions: «Professional accountant – an individual who is a member of an IFAC member body. Professional accountant in business – a professional accountant

working in areas such as commerce, industry, service, the public sector, education, the not for profit sector, or in regulatory of professional bodies, who might be an employee, contractor, partner, director, owner-manager or volunteer» [Ошибка! Источник ссылки не найден.]. International Educational Standards (IES) provide a similar definition for a professional accountant: «...an individual who achieves, demonstrates and further develops professional competence to perform a role in the accountancy profession and who is required to comply with a code of ethics as directed by a professional accountancy organization or a licensing authority» [2].

Domestic and foreign scientists [3; 4; 5; 6] consider the concept of a professional accountant more broadly. Ya.V. Sokolov believed that the profession of accountant was formed by an accident. It included persons who came to the field of accounting for some reasons – primarily mathematicians, doctors, school teachers and lawyers, such as L. Pacioli, S. Van Stevin, F. de Escobar, Cardano, etc., for whom accounting classes were a casual pastime; or for which all science was reduced either to put a date at the bottom or at top of the text. Many of them boldly proclaimed accounting as science, but they did not know what science was in reality [Ошибка! Источник ссылки не найден., p. 442].

H. Benson, T. O’Leary, R.J.Jr. Boland [9; 10] provide the following list of features of the profession: special knowledge provided by recognized training centers; specific qualification requirements governing the phased training of a professional; ethical norms of behavior; compliance with public interests; the presence of a body that regulates all of the above. Greenwood E., summarizing the results of sociological research, identified five common features common to all professions [7, p. 515]. Given the current global trends of global digitalization of all spheres of public life, we believe that this list should be supplemented by the property of «digital literacy». Based on this generalization, the properties of the development of the accounting profession can be characterized as follows.

Properties of the development of the accounting profession may be highlighted in such way:

- *systematic body of theory*: Theory serves as a base in terms of which the professional rationalizes his operations in concrete situations [11, p. 46];
- *professional authority*: Theoretical training of accountants provides them «knowledge that highlights the layman’s comparative ignorance» [11, p. 47];
- *sanction of the community*: The right to professional control over the centers for the training of accountants in their accreditation, as well as «the right to dictate the conditions of admission, examinations and certification of members, to introduce standards and determine management policies» [12, p. 67];
- *regulative code of ethics*: The accounting profession has many rights and privileges, there is always the threat of «abuse of monopoly; use of power and privileges to protect their interests against the public» [11, p. 49-50];
- *the professional culture*: The essence of professional growth lies in selfless service to clients and society, not in the pursuit of profit [13, p.79];
- *digital literacy*: Ability to effectively and safely use of modern digital technologies in professional and personal development.

International standards for the education of professional accountants dictate the general economic and specific competencies that a modern accountant must possess. Investors, the government and the general public rely on professional accountants for sound and complete financial accounting, reporting, financial management and competent advice on various issues. However, professional accountants will be able to remain in such a privileged position only if they continue to provide their services to society at a high professional level, fully justifying public confidence. Consequently, the development of the accounting profession in Ukraine requires the application of a comprehensive approach, a certain philosophy, which must take into account both formal and informal institutions.

A professional accountant is distinguished by his professional knowledge and skills, as well as traits of ethical behavior, which are of a great importance in modern society. The impact of globalization processes on the pace of change in the business environment and increasing competition in the labor market as a result of foreign conquest representatives of the profession of the domestic labor market through outsourcing service, also poses new challenges to accountants. The work of an accountant in the future will be even more intellectual, technological and require additional competencies in the field of information technology, analysis of large economic arrays information, rapid processing of information in a high level of it dynamics and emergence of new types of accounting objects (for instance, financial instruments).

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