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UDC 657.358.01

УДК 657.358.01

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**RESEARCH OF INFLUENCE FACTORS OF
PROFESSIONAL COMPETENCE ON
EFFICIENCY ACTIVITY OF ACCOUNTING
PERSONNEL**

**ДОСЛІДЖЕННЯ ФАКТОРІВ ВПЛИВУ
ПРОФЕСІЙНОЇ КОМПЕТЕНТНОСТІ НА
ЕФЕКТИВНІСТЬ ДІЯЛЬНОСТІ ОБЛІКОВОГО
ПЕРСОНАЛУ**

Urgency of the research. Euro integration processes in the Ukrainian economy put new demands on the organization of accounting in accordance with International accounting and reporting standards, which stipulates the use of a competent approach for the formation of qualification requirements for accounting officers.

Target setting. Disclosure of the essence of the competence of accountants in the context of the study of the factors of its impact on effective accounting.

Actual scientific researches and issues analysis. The problem of the formation and development of the accountant's profession is one of the key places among research in scientific circles, which has been devoted and continues to be given more attention by both domestic and foreign scientists, in particular O. Bakayev, I. Bilousova, M. Bilukha, P. Bezrukykh, F. Butinets, M. Weber, C. Golov, S. J. Gray, V. Zhuk, V. Ivashkevych, G. Kireytsev, A. Mikhalkevych, A. Petruk, S. Prylypko, J. Sokolov, L. Chyzhevskaya and other.

Uninvestigated parts of general matters defining. Competency approach in the formation of professional skills and abilities of accounting staff is the basis of effective accounting service activities.

The research objective: to determine the influence of factors of professional competence on the state of adaptation of the accounting service to international requirements.

The statement of basic materials. Effective activity of accountants in the system of management of the enterprise-type market is determined by the level of professionalism of accountants, not only in the knowledge of legal acts and procedures of conducting accounts, but also in the ability to solve constructive tasks, to take effective decisions of production, financial and investment character, influence the development strategy Enterprises in a competitive environment and form information products for different groups of interested users.

Conclusions. The competence of accounting officers on the basis of professional advantages creates the basis for a reliable information environment for the adoption of effective managerial decisions by management of enterprises in market conditions.

Keywords: competence; accounting; accounting personnel; organization of accounting; accounting profession; ethical behavior.

DOI: 10.25140/2410-9576-2017-2-4(12)-137-143

Актуальність теми дослідження. Євроінтеграційні процеси в економіці України ставлять нові вимоги до організації обліку за Міжнародними стандартами обліку та звітності, що обумовлює використання компетентного підходу формуванні кваліфікаційних вимог до облікових працівників.

Постановка проблеми. Розкриття сутності компетенції облікових працівників у контексті дослідження факторів її впливу на ефективне ведення обліку.

Аналіз останніх досліджень і публікацій. Проблема формування та розвитку професії бухгалтера займає одне з ключових місць серед досліджень у наукових колах, які приділяють і продовжують приділяти все більше уваги як вітчизняні, так і зарубіжні вчені, зокрема О. Бакаєв, І. Білуосова, М. Білуха, П. Безруких, Ф. Бутинець, М. Вебер, С. Голов, С. Дж. Грей, В. Жук, В. Івашкевич, Г. Кірейцев, А. Міхалкевич, О. Петрук, С. Прилипко, Я. Соколов, Л. Чижевська та ін.

Виділення не вирішених раніше частин загальної проблеми. Компетентнісний підхід у формуванні професійних вмінь та навичок працівників бухгалтерії є підґрунтям ефективної діяльності бухгалтерської служби.

Мета статті: визначити вплив факторів професійної компетенції на стан адаптації облікової служби до міжнародних вимог.

Виклад основного матеріалу. Ефективна діяльність облікового персоналу в системі управління підприємством ринкового типу визначається рівнем професіоналізму бухгалтерів не лише у знаннях нормативно-правових актів та процедурах ведення облікових записів, а й у вмінні вирішувати конструктивні завдання, приймати дієві рішення виробничого, фінансового та інвестиційного характеру, впливати на стратегію розвитку підприємства у конкурентному середовищі та формувати інформаційні продукти для різних груп зацікавлених користувачів.

Висновки. Компетентність облікових працівників на базі професійних переваг створює підґрунтя надійного інформаційного середовища для прийняття дієвих управлінських рішень менеджментом підприємств у ринкових умовах.

Ключові слова: компетентність; облік; обліковий персонал; організація обліку; бухгалтерська професія; етична поведінка.

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Urgency of the research. During its historical development, the professional credentials of accountants, as well as the organization of accounting, have undergone changes. Generally adaptation to the requirements of the management system regarding the decision-making information base took place. Significant influence on this process was the development and improvement of technical support for accounting. The technical progress and means that arose and used for accounting found the maximum manifestation in the XXI century. It was time when the accounting profession was undergoing significant changes. Small accounting firms united in conglomerates, began to offer new types of services, more stringent requirements for specialists. Today the components of the accounting profession are trust of enterprise owners, social responsibility, knowledge of accounting standards and financial reporting, and the order of its promulgation, possession of analytical tools and modeling techniques etc.

Target setting. Many authors associated the change in the characteristics of the accounting profession in modern conditions with the influence of objective factors, in particular, the globalization process in the economy. To a large extent, it was manifested through the expansion of international cooperation, which required the harmonization and adaptation of the national methodology and the organization of accounting to the requirements of international standards. Ensuring clarity, accessibility and transparency of accounting data, especially reporting, required the introduction of appropriate adjustments to the accounting system.

Actual scientific researches and issues analysis. The problem of formation and development of the profession of accountant is one of the key places among research in scientific circles, which has been devoted and continues to pay more attention both domestic and foreign scientists, in particular O. Bakaiev, I. Bilousova, M. Bilukha, P. Bezrukykh, F. Butynets, M. Weber, S. Holov, V. Zhuk, V. Ivashkevych, H. Kireitsev, A. Mikhalkevych, O. Petruk, S. Prylypko, Ya. Sokolov, L. Chyzhevska etc.

Uninvestigated parts of general matters defining. Scientific research of this problem is characterized by insufficient attention paid to the problems of assessing organizational measures to position their influence on optimizing the use of knowledge and time of accountants, requirements for their qualification.

The research objective. To solve the problem of forming an effective system of activity of accountants through the prism of professional competence.

The statement of basic materials. In the conditions of European integration of the Ukrainian economy a significant transformation of not only professional but also personal characteristics of accounting services staff takes place. In this context, L.V. Chyzhevska highlighted the main features of the accounting profession such as increased public interest in the aftermath of the professional; need to adhere to ethical norms (including to protect the interests of society); monopolistic positions of individual experts (e.g. certified auditors); presence of competition in the profession; high professional national (and within one subject) mobility with simultaneously relatively low international; extended conditions for the implementation of the accounting profession (as a hired person or an independent specialist); multidisciplinary of knowledge; providing confidentiality in dealing with clients; autonomy, identity; the need for constant self-improvement and learning; state control [6].

Despite the complexity and importance of accounting work, many accountants are unanimous in the fact that their profession does not require any supernatural abilities. At the forefront of such assessments (as with respect to other professions) a purely psychological component is put forward. It is important to like your work. It must be admitted that there are a number of advantages of accounting professions that make it so. Without paying attention to the high demand and material interest (accountants receive a rather high salary compared to other employees), this profession has a number of other prerogatives (Fig. 1).

So let us consider the following advantages of the accounting profession

such as the development of logical thinking; professional skills development; the presence of a constant flow of new information; modern life requires an accountant with flexibility and constant professional development; stability; communication; power; increase and development of self-discipline; opportunity to work for yourself.

Accountant is not just a registrar of numbers and facts, but an active participant in the enterprise functioning. The style of his work includes scientific approach, economic approach to the solution of

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each issue, the combination of collegiality with united leadership, high qualification, business efficiency, accounting and control of execution.

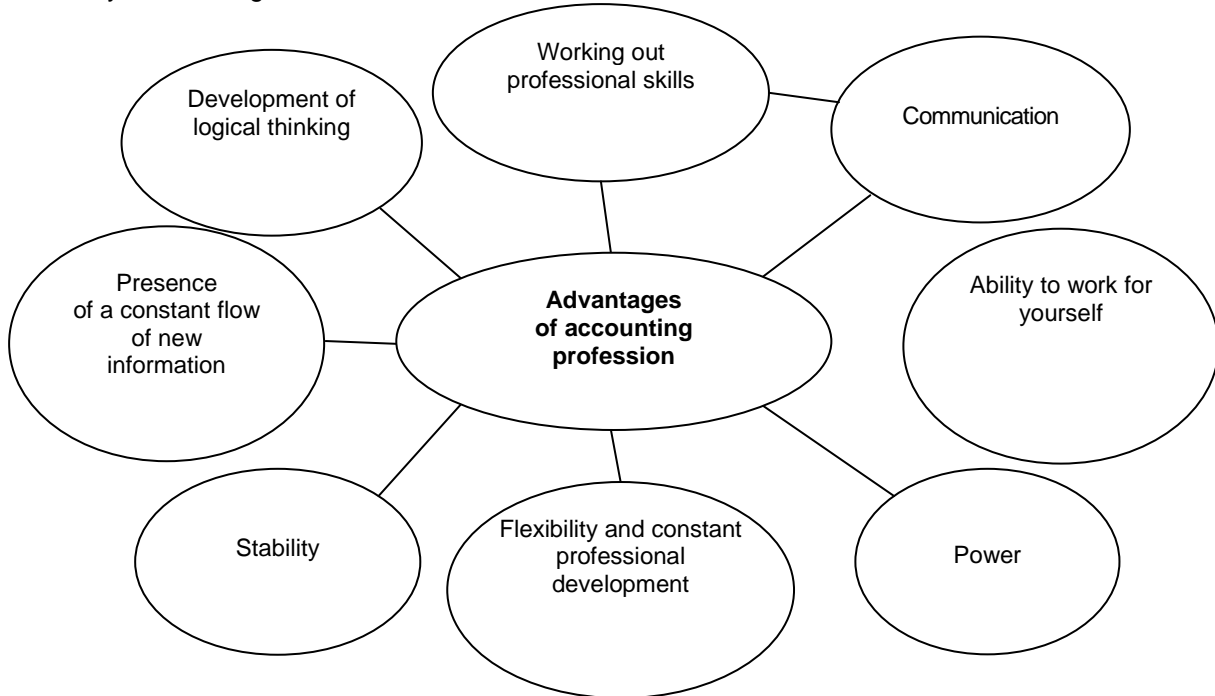


Fig. 1. Advantages of accounting profession

Source: generally based on [7]

In general, there is no worker whose selection would fit the manager as carefully as selecting an accountant, because the accountant affects the company's financial policy. His professionalism depends on the welfare, efficiency and effectiveness of the company. In many cases, without the participation of an accountant it is impossible to make an important decision. The individual characteristics of the person play an exceptional role in this profession.

Such researchers as V. B. Ivashkevich and L. I. Kulikova emphasize that the availability of professional knowledge is the basis of the art of organization and accounting [2, p. 18].

According to L. S. Schneidman a high-level professional can be the accountant who can not only report on time, but also is able to analyze and understand the time and situation he lives in, to realize the actual needs of practice and to propose an optimal economic solution using the rich experience of his profession [9, p. 85].

In modern conditions, owners of business entities are focusing on the very last thesis because market conditions require the maximum professional competence that can breed its own enterprise to a higher level of effectiveness, which operates in the same conditions with others. For this purpose the accounting staff in general and the chief accountant in particular must have the appropriate level of knowledge.

This opinion is adhered by O. V. Lupikova [3], who believes that professionalism is based on knowledge, i.e. on the theoretical basis, which allows to develop skills on practice. Achieving a high professional level involves acquiring intellectual practical experience through education in higher education institutions.

Researchers O. J. Stalebrink and J. F. Sacco [10] believe that a professional must also be honest and carry out safe and efficient work. Professionals maximize income through a scientific method.

However, practical work often becomes a reason for the narrow specialization of the accountant, which, of course, reduces his professional outlook. In addition, the traditional approach to training

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accountants, which mainly aims to achieve knowledge and ability to keep records in accordance with current legislation without creative thinking, greatly narrows the range of their professional capabilities.

This affects negatively the results of the business entities because in non-standard situations the search for standard solutions leads to a loss of time. Non-standard solutions can not always be accepted by modern accountants. This is due both to the traditional thinking and follow-up of clear recommendations and the lack of appropriate experience in the use of alternative accounting options within the framework of current legislation. The need to find legal ways to increase the effectiveness of business entities requires accountants to actively use the knowledge of legislation and their practical application for reducing costs and optimizing activities.

In the conditions of strict competition between the subjects of activity, the higher requirements and the individual characteristics of a specialist in accounting are put forward, in particular sustainability of attention; durable and operational memory; ability to fast and accurate arithmetic calculations; the manor; precise spatial perception of the magnitude and form of the object; clear diction; emotional stability; observation; communication; honesty.

Accountants work in comfortable conditions mostly, but spend a lot of time sitting. They work in the service sector for a specific work schedule and often on weekends and holidays, creating convenience for managers and increasing the volume of production and sales of products. Therefore, the stability of the enterprise and the preservation of its property depend on them.

Accountants need to be well aware of accounting, finance, control and be able to take into account changes in them in a timely manner to do this. In addition, a specialist in accounting must be a creative person: to generate ideas and be inclined to creative (non-standard) problem solving. Equally important is discipline, initiative, vigor and activity, healthy ambition, zeal, ability to plan and use time rationally etc. Some part of the above preferences belongs to the category of character feature, the other one to the professional competency characteristics. The latter are identified through such concepts as competence, competency and qualification.

Competence is a personal capacity of the official, his qualification (knowledge, experience), allowing to participate in the development of a certain circle of decisions or independently solve the issues through the availability of certain knowledge, skills, abilities. Competency is knowledge, experience, ability of a person in one or another field (personal competence). It is also assumed that this is the ability of employees to effectively apply the knowledge necessary to ensure the operation of the process or management technology, as well as to improve management (organizational competency).

Attitude to competence, its realization and constant support to a certain level depend on many factors, including the correct understanding of its essence and content. Understanding this fundamental scientific category should be the same for both practitioners and theorists.

An adequate understanding of the theory of accounting practice and the practice of mastering a specific type of accounting theory is required to achieve mutual understanding between theorists and practitioners. This process is carried out by interpreting the practice in the conceptual apparatus of this theory and practice gives answers on the acceptability of the language of this theory for actual use. Usually, competence refers to the amount of knowledge of the subject. But this is just one side of the phenomenon, so to say the static state of affairs. Other aspects of competence for such an interpretation are not disclosed. And only a comprehensive review of this category will reveal those requirements that should be put forward by the entity having the relevant competence [5].

Four aspects should be distinguished For deep analysis of this phenomenon in the structure of competence. They are epistemological, normative, functional and personal (Fig. 2).

Various variants of interpretation of competence make different demands, but they are always addressed to the same person, on this basis we can distinguish a peculiar personality aspect of this phenomenon. It is only the entity that has certain knowledge or the appropriate authority to take certain actions or make specific decisions.

From a moral point of view, an incompetent person has no right not only to carry out a certain type of activity which one does not understand, but also can not express own opinion, because from a professional point of view one is able to mislead other people, cause negative consequences for the case [5].

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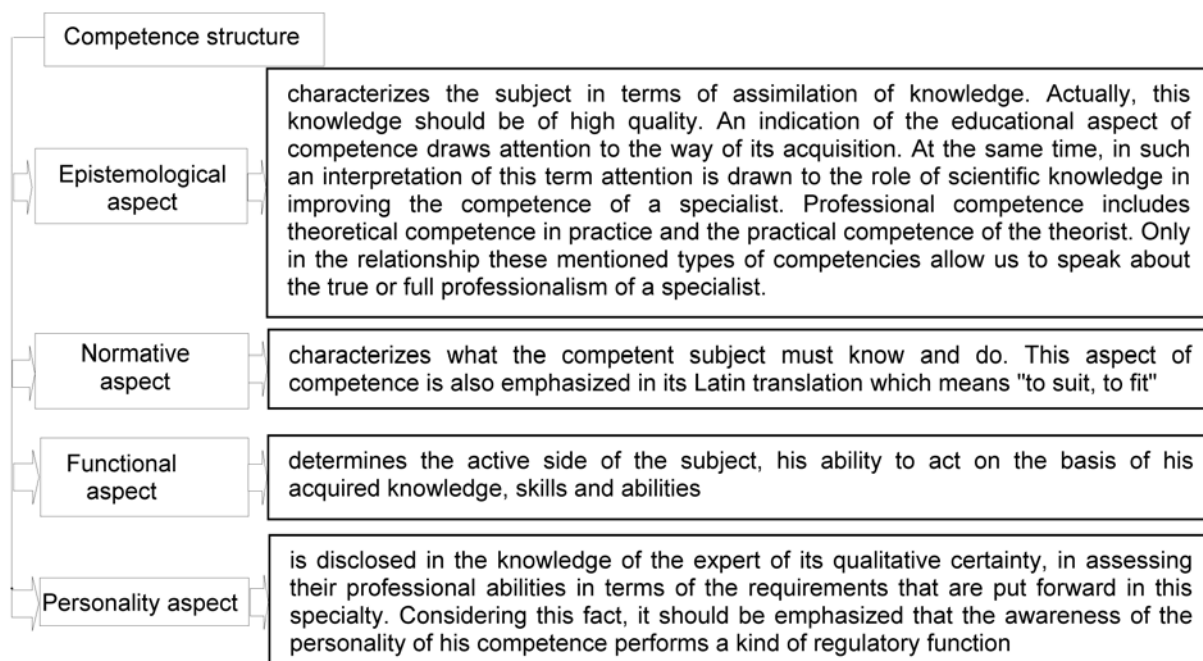


Fig. 2. Competence structure
Source: generally based on [7]

The practical transformation of reality is possible only on the basis of knowledge. In the course of work, an accountant-practitioner can only acquire empirical knowledge in which an object that is recognized by him is reflected from the point of view of external connections and manifestations available to the overview in flesh. Meanwhile, solving complex tasks of accounting practice requires penetration into the essence of the relevant objects, which is possible on the basis of not only empirical, but also theoretical knowledge. Since the practical advancement of empirical knowledge is limited, practice should systematically apply theoretical knowledge in the process of professional activity. After all, the practical transformation of reality will be rational if it is carried out on a truly scientific basis. But theoreticians can not fulfill this task themselves; for its solution it is necessary to participate in the specified process of practitioners directly. They are the main condition not only of the production process, but also of the process of its transformation on a scientific basis. To perform this function each practitioner must know the achievements of science that is to be theoretically competent.

Thus, from the standpoint of accounting, competence is the personal capabilities of the accounting officer, which allows him to effectively perform his functional responsibilities for keeping records of his assigned objects (accounting areas). In this case, accountants are obliged not only to keep confidential information about the economic activities of the enterprise obtained in the course of their professional duties, but also to ensure that the principle of confidentiality is respected by other employees who work under their leadership, and persons who provide services and advice.

Having access to a large amount of confidential information about the business activities of the company, the accountant becomes a person who must adhere to certain rules and regulations to prevent them from disclosing this information to third parties. Realization of this issue in Ukraine is carried out due to the mandatory compliance with the Code of Ethics of Professional Accountants of the International Federation of Accountants, approved by the decision of the Audit Chamber of Ukraine dated November 30, 2006, No. 168/7. Without prejudice to the role of this institutio the author claims that the Law of Ukraine, which is adopted by the Verkhovna Rada, has the maximum legal force. Accordingly, in order to ensure the confidentiality and compliance of accounting officers with respect to the non disclosure of closed information as well as the establishment of liability for non-

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compliance with certain conditions, such a legal act, which is recognized by the system of legal proceedings and requires prosecution for violation, must be adopted.

Questions of ethics over the long period were relevant to the professional accountants. The International Federation of Accountants (IFAC) believes that due to national differences between cultures, languages, legal and social systems, the task of drawing up detailed ethical requirements is relied on by the relevant bodies that are members of the Federation in each country. Thus, recognizing the full responsibility for continuously increasing general leadership and incentives, as well as promoting harmonization of requirements, the IFAC recognized the need to introduce a Code of Ethics for Professional Accountants, which should serve as the basis for the formulation of ethical requirements (moral codes, instructions, rules of conduct) to professional accountants in all countries.

The IFAC Code is presented in order to become a model for drafting ethical requirements. It recognizes that the objectives of the accounting profession are to work in accordance with the highest standards of professionalism, achieve high performance and meet the requirements of the interests of society. Thus, in the profession of accountant the most essential are the moral characteristics and the ability to substantiate their actions from the standpoint of morality.

The growing interest in accounting ethics is partly due to the wide spread of such immoral acts and offenses as tax evasion, various types of fraud etc. Such unethical behavior undermines the public's confidence in the profession of accountant. Indeed, when formulating the requirements for candidates for the position of accountant, today the emphasis is on such fundamental principles of ethical behavior as integrity, objectivity, professionalism, diligence, confidentiality, proper behavior, technical standards (Fig. 3)

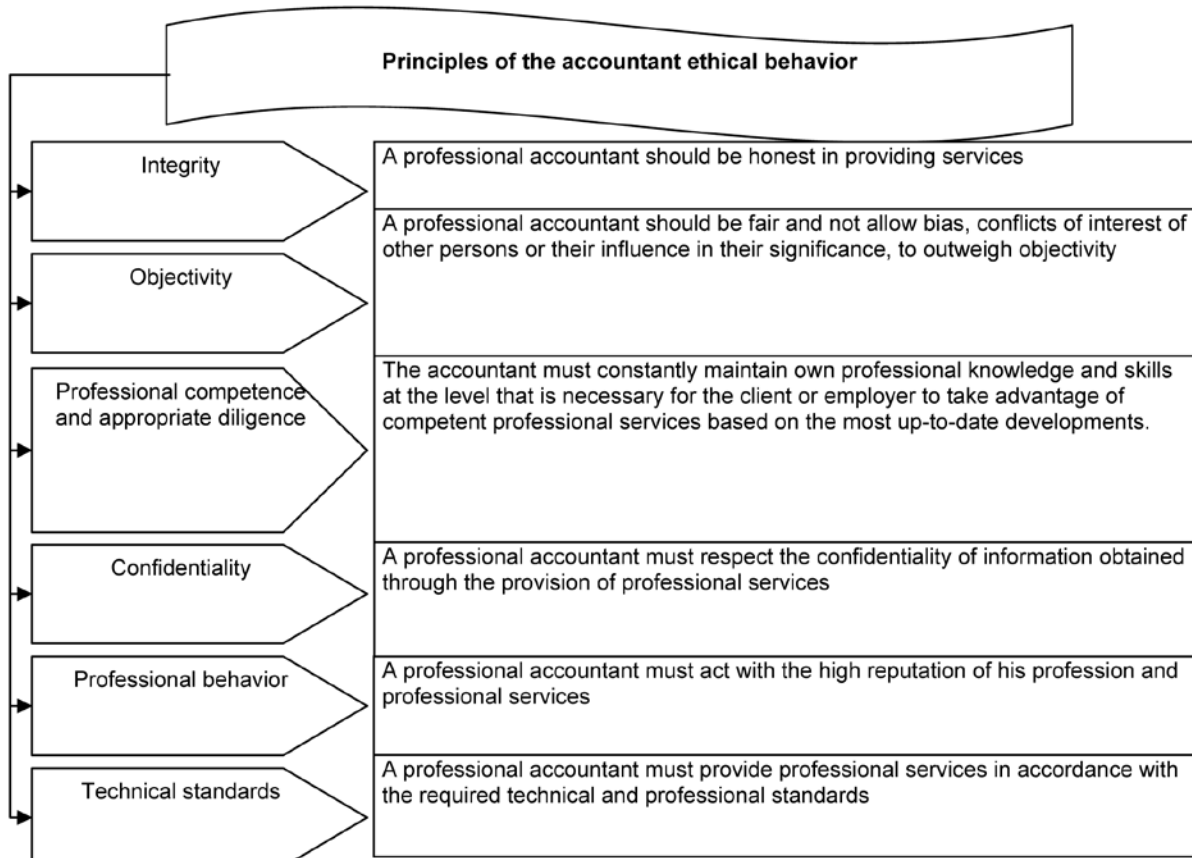


Fig. 3. Principles of the accountant ethical behavior

Source: generally based on [1].

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In general, the main task of an accountant in today's environment is to comply with established standards. However, the wide application of professional judgments is extremely popular. The latter provides for strict observance of the requirements of normative documents in all cases where these requirements adequately convey the essence of the situation that arises according to the professional opinion of the accountant. If there is no such adequacy the accountant is required to act as it is suitable in his opinion, informing at the same time in the explanatory note the motives on the basis of which he deviated from these requirements [8].

If a situation arises that is not provided for by normative documents at all, the accountant must do exactly as his professional judgment suggests. In this case, the professional competence which determines the level of accountant's ability to apply it is of paramount importance.

Conclusions. Thus, the study of changes in the requirements for the profession of accountant allows us to formulate the following conclusions regarding the achievement of professional competence by obtaining the appropriate level of professional education (skilled worker, junior specialist, bachelor, specialist, master) and further practical activities. Frequent changes in the legislation necessitate constant support of professional competence at the appropriate level, through various methods of professional development, provision of informatization of events in the accounting field of activities, including national and international information on financial reporting, auditing and other relevant legislative and regulatory requirements.

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Received for publication 18.01.2017

Бібліографічний опис для цитування :

Rozheliuk, V. M. Research of influence factors of professional competence on efficiency activity of accounting personnel / V. M. Rozheliuk, O. M. Kalchenko // Науковий вісник Полісся. – 2017. - № 4 (12). Ч. 2. – С. 137-143.