УДК 378.147:174:657:339.138

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DOI: 10.32702/2306-6814.2025.19.32

COMPETENCY-BASED APPROACH AND THE DEVELOPMENT OF PROFESSIONAL ETHICS IN TRAINING ACCOUNTING, TAXATION, AND MARKETING SPECIALISTS AMID A CHANGING LABOR MARKET

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КОМПЕТЕНТНІСНИЙ ПІДХІД ТА ФОРМУВАННЯ ПРОФЕСІЙНОЇ ЕТИКИ ПРИ ПІДГОТОВЦІ ФАХІВЦІВ З ОБЛІКУ, ОПОДАТКУВАННЯ ТА МАРКЕТИНГУ В УМОВАХ ЗМІН РИНКУ ПРАЦІ

The article is aimed at analyzing the peculiarities of forming professional ethics and developing key competencies in future specialists in accounting, taxation, and marketing, taking into account the current transformations of the economic environment and employers' requirements. The conducted research emphasizes the importance of an integrated approach to building competency-based skills and professional ethics in the training of specialists in accounting, taxation, and marketing. It has been established that the combination of educational standards with methodological approaches contributes to the development of key competencies and moral-ethical values in future specialists, which is a necessary condition for effective and responsible professional activity in a dynamic and competitive labor market. The analysis of the work content of specialists in accounting,

taxation, and marketing revealed that the modern competency-based approach in their training is aimed not only at the acquisition of theoretical knowledge but also at the development of specific key competencies that ensure the effective performance of professional tasks. Within the framework of the study, it has been proven that the main directions of competence development include professional knowledge and skills, practical and digital abilities, as well as the capacity to adapt to the dynamic conditions of the labor market. The analysis of the content of professional ethics in the training of specialists shows that it is shaped by the requirements for moral and ethical values necessary for responsible professional activity. This implies the development of the ability to act honestly, transparently, and responsibly, to integrate ethical standards with modern technologies and working methods in order to make professional decisions that simultaneously take into account business goals and social responsibility. In our opinion, it is also advisable to add the formation of a culture of ethical behavior in the fields of accounting, taxation, and marketing, which will contribute to enhancing the professional competence and ethical awareness of future specialists. It is also worth noting that the content of professional ethics and key competencies among future specialists is constantly expanding under the influence of technological, economic, and social changes, as these factors also affect the labor market.

Окреслена стаття спрямована на аналіз особливостей формування професійної етики та розвитку ключових компетентностей майбутніх фахівців з обліку, оподаткування та маркетингу з урахуванням сучасних трансформацій економічного середовища та вимог роботодавців. У результаті проведеного дослідження підкреслено важливість інтегрованого підходу до формування компетентнісних навичок та професійної етики у підготовці фахівців з обліку, оподаткування та маркетингу. Встановлено, що поєднання освітніх стандартів із методичними підходами сприяє розвитку у майбутніх спеціалістів ключових компетенцій і морально-етичних цінностей, які є необхідною умовою ефективної та відповідальної професійної діяльності в умовах динамічного і конкурентного ринку праці. Аналіз змісту праці фахівців з обліку, оподаткування та маркетингу свідчить, що сучасний компетентнісний підхід у їх підготовці спрямований як на засвоєння теоретичних знань, так і на формування конкретних ключових компетенцій, здатних забезпечити ефективне виконання професійних завдань. Основні напрями розвитку компетентностей охоплюють професійні знання та навички, практичні й цифрові вміння, а також здатність адаптуватися до змін. Аналіз змісту професійної етики у підготовці фахівців ілюструє, що вона формується вимогами до морально-етичних цінностей, необхідних для відповідального систематичного виконання дій у професійному аспекті. Це передбачає розвиток здатності діяти чесно, прозоро та відповідально, інтегрувати етичні норми з сучасними технологіями та методами прийняття професійних рішень, які одночасно враховують бізнес-цілі та соціальну відповідальність. На нашу думку, до цього аспекту доцільно додати формування культури етичної поведінки у сфері обліку, оподаткування та маркетингу. Варто також зазначити, що зміст професійної етики та ключових компетентностей у майбутніх фахівців постійно розширюється під впливом технологічних, економічних і соціальних змін, які впливають на ринок праці. Перспективи подальших досліджень пов'язані з визначенням ефективних моделей інтеграції етики та компетенцій в освітні програми та оцінкою їхнього впливу на професійну підготовку.

Key words: competence development; professional knowledge; skills; practical and digital abilities; professional ethics; accounting specialists; taxation specialists; marketing specialists.

Ключові слова: розвиток компетентностей; професійні знання; навички; практичні й цифрові вміння; професійна етика; фахівці з обліку; фахівці з оподаткування; фахівці з маркетингу.

PROBLEM STATEMENT

Modern economic development conditions, particularly the processes of increasing interdependence and interconnectedness of countries and nations, digitalization of business processes, automation of accounting systems and marketing tools, intensification of competition, and the growing importance of soft skills, have shaped new requirements for specialists in the fields of economics, accounting, taxation, and marketing. Professionalism in these areas today is determined not only by the depth of specialized knowledge but also by the ability to apply it effectively in practice, quickly adapt to changes, work with digital technologies, and adhere to high ethical standards.

Therefore, a modern accountant must utilize automated software systems, analyze significant amounts of financial data, and quickly adapt to changes in tax legislation. Meanwhile, a marketing specialist, along with mastering classical strategies, should employ digital promotion tools, analyze consumer behavior in the digital environment, and design adaptive communication campaigns according to market demands.

In this context, the competency-based approach to the professional training of future specialists emerges as a key factor in shaping not only their professional competence but also their ethical awareness, ensuring readiness for effective activity under the conditions of an unstable and dynamic labor market.

ANALYSIS OF RESEARCH AND PUBLICATIONS

The issues of fostering ethical awareness and developing key professional skills among future specialists in accounting, taxation, and marketing have been addressed in the works of Balaziuk O. Yu. [1], Yamborko H. A. [6], Fomin O., Romashko O., Semenova S. [5], Slotskyi O., and Balushchak R. [4]. The researchers emphasize the importance of cultivating professional culture, improving educational programs, and introducing innovative teaching methods that ensure the training of competitive specialists with a high level of professional ethics and responsibility. In the works of Nuzhna O. A. [3], particular attention is given to the integration of the competency-based approach with the development of professional ethics as a prerequisite for the harmonious combination of practical skills, theoretical knowledge, and moral-ethical values in the preparation of future professionals.

Table 1. Evolution of the competency-based approach in the training accounting, taxation, and marketing specialists

Period	Features that led to the formation or modification of the competency-based approach
1980s–1990s Stage of the emergence of the competency-based approach	In global educational practice, the first elements of the competency-based approach began to emerge, focusing not only on the development of knowledge but also on practical skills and the readiness to apply knowledge in professional activities. At the same time, the approach was defined by an abstract range of areas in which a person was expected to be well-informed, possess knowledge, and have certain experience.
1990s–2000s Stage of the initial systemic implementation of the competency-based approach	The beginning of the systematic implementation of the competency-based approach in higher education, including the training of specialists in economics, finance, and marketing. During this period, international standards for specialist training emerged (for example, within the framework of the Bologna Process in Europe), with a focus on competencies. As a result, the emphasis shifted from the abstract accumulation of knowledge to the development of integrated professional competencies capable of being effectively applied in practical activities.
From the 2000s to the present Stage of active integration of the competency-based approach into specialist training programs	The competency-based approach is being actively integrated into the training programs for specialists in accounting, taxation, and marketing, particularly taking into account the digitalization, automation, and robotization of business processes. The process includes the development of key, practical, and digital competencies, as well as moral and ethical values necessary for adaptation to the dynamic labor market.

Source: compiled based on [1; 3—4].

At the same time, the issue of shaping professional ethics and developing key competencies among future specialists in accounting, taxation, and marketing, taking into account the modern transformations of the economic environment and the growing demands of employers, has not been separately highlighted in the academic literature. This is due to the predominant focus of research on the substantive content of academic disciplines, insufficient attention to the integration of ethical and practical aspects into the educational process, and the lack of interdisciplinary approaches.

FORMULATION OF THE ARTICLE'S OBJECTIVES

The purpose of this article is to analyze the specific features of professional ethics formation and the development of key competencies among future specialists in accounting, taxation, and marketing, taking into account the modern transformations of the economic environment and the requirements of employers.

THE PAPER MAIN BODY

Within the framework of this study, the authors draw attention to the significance of a comprehensive consideration of the competency-based approach and professional ethics in the training of specialists in accounting, taxation, and marketing. These constitute the foundation of educational standards and methodological approaches aimed at developing in future professionals the key competencies and moral-ethical values necessary for effective and responsible professional activity under the dynamic and competitive conditions of the modern labor market [1; 3—4].

The competency-based approach specialist training began to develop at the end of the 20th and the beginning of the 21st centuries in response to labor market transformations and the gradual introduction of various information technologies. Initially, this approach was defined by an abstract range of areas in which a person was expected to be well-informed, possess knowledge, and have certain experience. The abstract nature of this approach was due to the lack of clear standards and methods for assessing competencies, the broad and vague interpretation of the concepts of "knowledge," "skills," and "competence," as well as insufficient integration of practical and labor market requirements into educational programs.

A more concrete theoretical definition of the approach and its formalization occurred only in the mid-2000s, when the active implementation of the Bologna Process began in Ukraine and other European countries, alongside the adaptation of educational standards to labor market requirements (see Table 1).

As a result, the focus shifted from the abstract accumulation of knowledge to the development of integrated professional competencies capable of being effectively applied in practical activity.

Based on the analysis of the work content of specialists in accounting, taxation, and marketing-conducted by professional associations, industry organizations, or expert groups (including the Ukrainian Federation of Professional

Table 2. General framework of the competency-based approach in training accounting, taxation, and marketing specialists in a changing labor market

Specifics of tormation	Core components defining the competency-based approach	Impact of labor market changes
Direction – Development of key competencies for professional activities		
Professional-theoretical knowledge	Economics, accounting, tax legislation, marketing concepts, financial analysis, and budgeting.	Skills are continuously expanding in response to dynamic changes in the economic and technological environment.
Analytical and critical skills	Ability to analyze financial and marketing data, assess risks, and make informed managerial decisions	
Organizational and managerial skills	Business process planning and control, project management, record keeping	
Communication competencies	Effective interaction with colleagues, clients, and partners, negotiation skills, presentation of analytical findings	
Direction – Development of practical and digital competencies		
Ability to work with modern information systems	Ability to work with ERP systems, knowledge of accounting and tax software features, experience with CRM systems for marketing.	The need to master new digital tools and automate business processes is becoming increasingly relevant.
Capacity to use digital tools	Capacity to work in conditions of routine process automation, skills in analyzing large datasets and forecasting financial and marketing indicators.	
Innovative thinking and adaptability to technologies	Ability to support the implementation of robotization and digitalization of business processes in daily operations	
Direction – Training specialists capable of adapting to dynamic and competitive labor market conditions		
Flexibility and learning mobility	Ability to quickly acquire new knowledge, software, and technologies	There is an increasing demand for continuous self-learning and adaptability among specialists.
Professional autonomy	Decision-making in new or non-standard situations	
Development of strategic thinking	Assessment of long-term business and market prospects, forecasting trends, reflecting the specialist's ability not only to perform current tasks but also to analyze and evaluate long-term business and market outlooks	
Competitiveness	Possession of skills that enhance the specialist's value in the labor market and ensure a successful career	

Source: compiled based on [1; 4; 6—7].

Accountants and Auditors (UFPAA), the Ukrainian Association of Certified Accountants and Auditors (UACAA), the Institute of Accounting and Finance (IAF), the Ukrainian Marketing Association (UMA), and the All-Ukrainian Advertising Coalition (AAC))-the modern content of the competency-based approach in their training is not limited to the acquisition of theoretical knowledge. Instead, it focuses on developing key competencies necessary for the effective performance of professional tasks. In this context, it is important to emphasize that the definition of competencies is characterized by specificity, as they are formulated through clear knowledge, skills, and abilities that can be assessed and applied in practice.

Key areas of competency development:

1. Professional activities (including professional-theoretical knowledge, analytical and critical thinking skills, organizational and managerial skills, and communication competencies);

2. Development of practical and digital competencies taking into account the automation, digitalization, and robotization of business processes (including the ability to work with modern information systems, use digital tools, apply innovative thinking, and adapt to new technologies);

3. Preparation of specialists capable of adapting to dynamic and competitive labor market conditions (including the development of flexibility and learning mobility, professional autonomy and initiative, strategic thinking, and competitiveness).

A more detailed general framework of the competency-based approach in training accounting, taxation, and marketing specialists in a changing labor market is presented in Table 2.

It should be noted that the requirements for the content of the competency-based approach in specialist training are constantly expanding due to dynamic changes in the

Table 3. Evolution of the approach to professional ethics for specialists in accounting, taxation, and marketing

Period	Features that led to the formation or modification of the approach to professional ethics
19th – early 20th century Stage of formation of accountants' ethics	Approaches to professional ethics are closely linked to the emergence of financial accounting standards and the first professional codes. In particular, the ACCA Code of Ethics (United Kingdom) defined professional and moral principles for accountants, such as honesty, integrity, and responsibility. At the same time, it is important to note that ACCA was only one of many directions in the codification of ethics, alongside other national and local standards and codes of conduct, which were developed not only in the United Kingdom but also in the United States and other countries.
Mid-20th century Stage of formation of marketers' ethics	In the field of marketing, professional ethics developed somewhat later, alongside the growth of advertising and communication technologies, and is regulated by marketers' codes of ethics (for example, the AMA Code of Ethics), which establish principles of honesty, transparency, social responsibility, and respect for consumers.*
20th – 21st century Stage of formation of ethics in the field of taxation	Ethical standards are defined by professional codes for tax consultants (in particular, the Code of Ethics of the National Association of Tax Professionals (NATP) in the USA) and include principles such as honesty, confidentiality, compliance with the law, professional competence, and avoidance of conflicts of interest. Moreover, international standards, such as the IFAC Code of Ethics for Professional Accountants, extend these principles globally, providing unified ethical guidelines for accountants and tax consultants.**

Note:

*Today, the codes have not disappeared but have been expanded and detailed.

**The IFAC Code of Ethics is primarily intended for accountants, but it also applies to those providing tax services, as tax consultants are often members of professional accounting organizations.

Source: compiled based on [1—2; 5—6].

economic and technological environment, which define new professional standards, employer expectations, and demand the ability for self-directed learning. In particular, the automation, digitalization, and implementation of robotization in business processes create the need for future specialists to develop not only traditional professional knowledge and skills but also practical and digital competencies, along with the ability to quickly adapt to new technologies and working conditions [1; 4]. Additionally, labor market globalization and increased competition require specialists to possess flexible thinking, analytical and communication skills, and the capacity to make effective decisions under conditions of uncertainty.

Indeed, it is indisputable that modern requirements for the competency-based approach encompass not only the traditional scope of professional knowledge but also a set of skills and qualities that are continuously expanding to ensure the adaptability and competitiveness of graduates in the labor market. For example, in the field of marketing, a specialist previously could rely on knowledge of traditional advertising methods and market analysis, as well as skills in creating promotional materials and reporting. Contemporary requirements include additional competencies: working with digital platforms (such as Google Analytics and CRM systems), analyzing consumer behavior using big data, automating marketing campaigns, and the ability to quickly adapt to new trends, such as using artificial intelligence for content personalization [3—4].

Regarding the approach to professional ethics as a system of values and norms in professional activity, it was generally formed back in the 19th-20th centuries, when the first professional communities (accountants, lawyers, doctors) and professional codes of conduct began to emerge. The formation of such ethics was driven not so much by the increasing complexity of professional work as by the growing number of cases in which specialists acted unethically. In particular, some accountants engaged in deliberate concealment of losses, overstatement of profits, or manipulation of accounting records for personal gain or for the benefit of management. For instance, during the 1920s and 1930s alone, it became known that in over 200 banks and trading companies in Europe, accountants were involved in practices that concealed the true financial state of enterprises, undermining trust in the profession and prompting the establishment of professional codes of ethics.

From the late 20th to the early 21st century, similar problems arose in other professional fields, notably among marketers and tax consultants. In marketing, there were instances of manipulating information to promote goods and services, misleading consumers. In tax consulting, there were cases of deliberate tax evasion or the use of questionable optimization schemes, violating ethical and legal standards.

These trends not only undermined trust in specialists in accounting, taxation, and marketing but also became one of the reasons for the development of a professional ethics approach closely linked to the emergence of ethical standards and codes, as evidenced by the data presented in Table 3.

So, regarding financial accounting, in this case the emergence of professional ethics is associated with the introduction of professional codes, in particular the ACCA Code of Ethics, which defines professional and moral principles for accountants. In the field of marketing, professional ethics developed somewhat later, with the growth of advertising and communication technologies in the mid-20th century, and is regulated by marketers' codes of ethics, which establish principles of honesty, transparency, social responsibility, and respect for consumers.

In taxation, ethical standards are defined by the professional codes of tax consultants and include honesty, confidentiality, compliance with the law, professional competence, and avoidance of conflicts of interest.

This approach implies not only adherence to legal requirements and professional standards but also the conscious development of moral values, ethical responsibility, and professional culture, which ensures transparency, client and partner trust, as well as sustainable business development in today's dynamic and competitive environment [1; 5—6].

Thus, the interpretation of professional ethics gradually integrated not only moral principles but also the ability to effectively apply ethical norms in interaction with technology and business processes.

Table 4. General framework for developing professional ethics among accounting, taxation, and marketing specialists in a changing labor market

Specifics of tormation	Key components defining the approach to professional ethics	Impact of labor market changes
Direction – acquisition of moral and ethical values for responsible professional practice		
Professional responsibility	Responsibility for one's own actions and their consequences for the organization, clients, and society.	Market changes the foundation of a specialist's moral consciousness, aiming at the conscious and responsible fulfillment of professional duties.
Honesty and integrity	Awareness of the importance of honesty, integrity, and transparency in making professional decisions	
Compliance with professional standards and legislation	Acquisition of ethical behavioral principles that comply with professional standards, legislation, and generally accepted social norms.	
Social responsibility	Ability to focus on social responsibility, ensuring trust and respect from clients, partners, and colleagues.	
Direction – development of the ability to act honestly, transparently, and responsibly		
Professional integrity	Adherence to ethical standards when working with clients and colleagues, including honesty and transparency in communication, respect for the rights and interests of others, and maintaining confidentiality.	Ensures a transformation in the perspective on the practical application of ethical principles in daily professional activities.
Transparency of actions	Honest and transparent reporting to clients, colleagues, and management on task progress and the rationale behind decisions made.	
Accountability for results	Ability to take responsibility for the consequences of one's decisions and actions.	
Direction – fostering a culture of ethical behavior in accounting, taxation, and marketing		
Respect for clients and partners	Formation and maintenance of stable, transparent, and mutually beneficial relationships with clients, partners, colleagues, and other stakeholders.*	Market demands transform the culture of professional behavior, strengthening the trust and reputation of the organization.
Ethical management of business processes	Ability of a manager or specialist to make decisions within professional activities guided by ethical principles, rather than solely by economic feasibility or personal gain.	
Socially responsible behavior	A professional, when performing their duties, is guided not only by personal gain or the interests of the organization but also by the needs and expectations of society.	
Direction – integrating ethical standards with modern technologies and work methods		
Integration of ethics and technology	Use of modern IT systems, automation, and digital tools in compliance with ethical standards.	Changes in market demands expand the application of ethical principles, combining professionalism with technological capabilities.
Ethical decision-making in business processes	Support for a business approach in which a company achieves its financial and economic goals while simultaneously managing the impact of its activities on society and the environment.	
Analytical and critical thinking	Analysis of potential decisions or actions in professional activities, taking into account moral and ethical principles, not just financial or business objectives.	

Note:
Refers to relationships based on honesty, ethical conduct, and professional responsibility.
Source: compiled based on [1; 5—6].

The analysis of the content of professional ethics in the training of specialists by professional associations, industry organizations, and expert groups (in particular, the Federation of Professional Accountants and Auditors of Ukraine (UFAA), the Ukrainian Association of Certified Accountants and Auditors (UACAA), the Institute of Accounting and Finance (IAF), the Ukrainian Marketing Association (UMA), and the All-Ukrainian Advertising Coalition (AAC)) reveals a fairly wide range of requirements regarding the moral and ethical values necessary for responsible professional activity.

Among these requirements are the ability to act honestly, transparently, and responsibly; the skill to integrate ethical norms with modern technologies and methods of work to make professional decisions that consider both business objectives and social responsibility; and the understanding of the importance of an ethical approach in accounting, taxation, and marketing processes [4].

We believe it is essential to foster a culture of ethical behavior in the professional sphere, as this will help establish high standards of professional responsibility and public trust.

In more detail, the general framework for shaping professional ethics among accounting, taxation, and marketing specialists in a changing labor market is presented in Table 4.

It should be noted that the content of the approach to developing professional ethics among specialists in accounting, taxation, and marketing is constantly expanding due to increasing demands for the fulfillment of professional duties, the broadening of ethical principles in professional practice, and the evolving understanding of professional behavior culture.

For example, accountants today are expected not only to maintain financial records in accordance with standards but also to act honestly, transparently, and responsibly. An advanced approach to professional ethics requires accountants not merely to perform formal duties, but to act with internal responsibility and conscious integrity in all aspects of their work.

CONCLUSIONS

As a result of the conducted study, the importance of an integrated approach to developing competency skills and professional ethics in the training of specialists in accounting, taxation, and marketing has been emphasized. It has been established that combining educational standards with methodological approaches contributes to the development of key competencies and moral-ethical values in future professionals, which is a necessary condition for effective and responsible professional activity in a dynamic and competitive labor market.

An analysis of the work content for specialists in accounting, taxation, and marketing shows that the current competency-based approach to their training focuses not only on acquiring theoretical knowledge but also on developing specific key competencies. These competencies are essential for performing professional tasks effectively. The main directions for competency development include professional knowledge and skills, practical and digital abilities, as well as the capacity to adapt to the dynamic conditions of the labor market.

The analysis of professional ethics content in specialist training reveals that it is influenced by the moral and ethical values essential for responsible professional conduct. It involves developing the ability to act honestly, transparently, and responsibly, integrating ethical standards with modern technologies and working methods to make professional decisions that simultaneously consider business goals and social responsibility. We believe it is advisable to cultivate a culture of ethical behavior in accounting, taxation, and marketing. This will enhance the professional competence and ethical awareness of future specialists [2].

It should also be noted that the content of professional ethics and key competencies among future professionals is constantly expanding under the influence of technological, economic, and social changes, which also affect the labor market.

Prospects for further research are related to identifying effective models for integrating ethics and competencies into educational programs and assessing their impact on professional training.

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Стаття надійшла до редакції 12.09.2025 р.