УДК 378.046-021.64:[657:336.221]

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DOI: 10.32702/2306-6814.2025.19.126

TRANSFORMATION OF PROFESSIONAL COMPETENCIES OF ACCOUNTING, TAXATION AND MARKETING SPECIALISTS

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ТРАНСФОРМАЦІЯ ПРОФЕСІЙНИХ КОМПЕТЕНЦІЙ ФАХІВЦІВ З ОБЛІКУ, ОПОДАТКУВАННЯ ТА МАРКЕТИНГУ

In the modern environment, traditional models of learning and professional competency development are increasingly proving insufficient. This is especially true for specialists in accounting, taxation, and marketing, whose work requires not only mastery of current knowledge but also the ability to quickly adapt to new requirements and evolving practices. Therefore, this article aims to analyze the features of the transformation of professional competencies of specialists in accounting, taxation, and marketing through the lens of self-directed learning and cognitive flexibility as key factors in their development. The key mechanisms for developing cognitive flexibility in these specialists are setting tasks with open-ended outcomes, modeling scenarios of event development, applying interdisciplinary approaches, and actively reflecting on one's own decisions. These mechanisms are not abstract concepts but concrete actions and methods that stimulate adaptive and critical thinking in the professional context. They serve as cognitive and methodological tools, effectively influencing changes in the way specialists think and enhancing their capacity for effective professional adaptation. The key mechanisms for developing self-directed learning and critical information analysis in specialists in accounting, taxation, and marketing include setting tasks that stimulate a conscious desire for continuous updating of knowledge and skills, applying information

search and evaluation skills, critically analyzing results, and modeling learning activities. These mechanisms are concrete actions that actively foster the development of professional competence, enabling specialists to independently locate, evaluate, and apply relevant information for informed decision-making, analyze alternative courses of action, anticipate outcomes, and adjust their approaches in professional practice. Future research prospects lie in studying the effectiveness of implementing these proposed mechanisms for developing cognitive flexibility, self-directed learning, and critical information analysis across various educational programs and professional contexts to enhance specialists' adaptability in a dynamic labor market.

У сучасному середовищі традиційні моделі навчання та розвитку професійних компетенцій все частіше виявляються недостатніми. Особливо це стосується фахівців з обліку, оподаткування та маркетингу, діяльність яких вимагає не лише володіння поточними знаннями, а й здатності оперативно адаптуватися до нових вимог і мінливих практик. Відтак, метою статті є аналіз особливостей трансформації професійних компетенцій фахівців з обліку, оподаткування та маркетингу крізь призму самонавчання та гнучкості мислення як ключових чинників їхнього розвитку. Доведено, що ключовими механізмами розвитку гнучкості мислення фахівців з обліку, оподаткування та маркетингу є постановка завдань із відкритим кінцевим результатом, моделювання сценаріїв розвитку подій, застосування міждисциплінарних підходів та активна рефлексія власних рішень. Ці механізми не є абстрактними концепціями, а є конкретними діями та методами, що виконують роль когнітивних і методологічних інструментів, реально впливаючи на зміни у способі мислення фахівців та підвищуючи їхню здатність до ефективної професійної адаптації. Доведено, що ключовими механізмами розвитку здатності до самонавчання та критичного аналізу інформації у фахівців з обліку, оподаткування та маркетингу є постановка завдань, що стимулюють свідоме прагнення до постійного оновлення знань і навичок, застосування пошуку та оцінки інформації, критичний аналіз результатів та моделювання навчальної діяльності. Ці механізми є конкретними діями, які реально стимулюють розвиток професійної компетентності, дозволяють фахівцям самостійно знаходити, оцінювати та застосовувати актуальну інформацію для прийняття обгрунтованих рішень, аналізувати альтернативні варіанти дій, прогнозувати наслідки та коригувати власні підходи у професійній діяльності. Перспективи подальших досліджень полягають у вивченні ефективності впровадження запропонованих механізмів розвитку гнучкості мислення, самонавчання та критичного аналізу інформації у різних навчальних програмах і професійних контекстах для підвищення адаптивності фахівців на динамічному ринку праці.

Key words: self-directed learning; cognitive flexibility; acourses of action; approaches in professional activities; scenario modeling; methodological tools.

Ключові слова: самонавчання; гнучкість мислення; варіанти дій; підходи у професійній діяльності; моделювання сценаріїв розвитку подій, методологічні інструменти.

PROBLEM STATEMENT

In the modern professional environment, traditional models of learning and competency development are increasingly proving insufficient. This is especially true for specialists in accounting, taxation, and marketing, whose work requires not only mastery of current knowledge but also the ability to rapidly adapt to new demands and evolving practices. In such conditions, self-directed learning becomes a key resource-a conscious process of continuously acquiring and updating knowledge initiated by the specialist themselves. Equally important is cognitive flexibility, manifested in the ability to analyze unconventional situations, synthesize diverse information, and quickly develop effective solutions.

It is the combination of self-directed learning and mental agility that forms the foundation for transforming professional competencies, turning a specialist into not just a functionary, but an active agent of change within their field. For example, only a marketer who continually masters new digital analytics tools and monitors consumer behavior trends can rapidly adapt advertising campaigns to shifts in the market. In doing so, they do not merely perform standard tasks but propose new strategies, test unconventional approaches, and implement innovations that enhance brand communication effectiveness. Self-directed learning enables them to quickly acquire new technologies, while cognitive flexibility allows them to see unconventional ways to apply them.

Table 1. Components of cognitive flexibility, self-directed learning, and critical information analysis for specialists in accounting, taxation, and marketing

Components of cognitive flexibility		Components of self-directed learning and critical information analysis	
Component	Component description	Component	Component description
Adaptability	Ability to change approaches to solving professional tasks	Learning activity planning	Ability to organize self-directed learning, set priorities, and define goals
Creativity and generation of alternatives	Ability to propose unconventional solutions and identify alternative courses of action.	Information search and evaluation skills	Ability to find reliable sources, compare data, and distinguish facts from assumptions.
Systems thinking	Understanding the interconnections between professional processes and assessing their impact on outcomes.	Intrinsic motivation for learning	Desire to update knowledge and skills to enhance professional effectiveness.
Reflectiveness	Ability to recognize mistakes, reflect on experience, and adjust actions.	Application of knowledge in practice	Integration of new knowledge into professional activities to solve specific tasks.

Source: created by the authors based on [1—2; 6—7].

Thus, the study focuses on the processes of internal transformation of professional knowledge and skills, emphasizing that the development of a competent specialist today is impossible without continuous self-improvement and readiness for intellectual mobility.

ANALYSIS OF RESEARCH AND PUBLICATIONS

The issues of formation and development of professional competencies of specialists in accounting, taxation, and marketing are thoroughly analyzed in the scholarly works of Burko K. V. [1], Mann R. V. [5], Pedchenko N., Prokhara N. and Lyubimova M. [7]. In particular, these researchers emphasized the importance of a systematic approach to learning, the integration of theoretical knowledge with practical skills, as well as the necessity of continuously updating professional competencies in response to the dynamic changes of the market and technological environment. At the same time, the role of self-directed learning and cognitive flexibility in the formation and development of professional competencies of specialists in accounting, taxation, and marketing has not received sufficient attention in the scientific literature, which determines the relevance of this study. It will help identify the key mechanisms and strategies for developing competencies that contribute to enhancing professional effectiveness and the adaptability of specialists to changes in the modern market.

FORMULATION OF THE ARTICLE'S OBJECTIVES

The aim of the article is to analyze the features of the transformation of professional competencies of specialists in accounting, taxation, and marketing through the lens of self-directed learning and cognitive flexibility as key factors in their development.

THE PAPER MAIN BODY

The authors will examine the transformations of professional competencies of specialists in accounting, taxation, and marketing through the lens of changes and updates in the knowledge, skills, and abilities required for the effective performance of professional tasks in these fields. They focus on the specifics of the change processes in these professional areas and link them to the activation of such transformations at the end of the 20th and the beginning of the 21st century:

1. Computerization of accounting and automation of accounting processes in the 1990s. These changes required accountants to master new software products and analytical approaches.

2. Complexity of taxation systems and international financial standards (IFRS, GAAP) in the 2000s. These changes demanded continuous learning and adaptation to new rules from specialists.

3. The growing role of digital marketing and consumer behavior analytics in the 2010s. These changes led marketers to integrate Big Data, CRM systems, and tools for automating marketing processes.

Thus, the transformation of professional competencies is not an instantaneous process but occurs gradually in response to technological, legislative, and market changes [5]. Today, this process encompasses adaptation to new technologies and market conditions through the development of cognitive flexibility, self-directed learning, and critical information analysis.

Importantly, these components of professional competency should be embedded already at the stage of higher education, ensuring that future specialists acquire the foundations for effective adaptation and professional growth in the modern labor market. The basic content of these components is presented in Table 1.

It should be emphasized that cognitive flexibility is an entirely acquired competency and not an innate personal trait. It involves the ability to quickly adapt to changing

Specificity: Creating a situation in which a task or problem does not have a single correct or predictable solution. **Outcome:** This stimulates the analysis of alternatives, the search for unconventional solutions, and the development of creative thinking.	**Specificity:** Creating hypothetical situations or case studies to predict the consequences of decisions. **Outcome:** This helps develop strategic thinking and risk anticipation.
↑ **Setting tasks with open-ended outcomes***	↑ **Scenario modeling for event progression.****

Practical methods or approaches through which the development of cognitive flexibility occurs, which determine: adaptability, creativity and generation of alternatives, systems thinking, analytical and critical thinking, and reflectiveness.

Application of interdisciplinary approaches *** ↓	**Active reflection on one's own decisions ***** ↓
Specificity: Integration of knowledge from different fields to solve professional tasks. **Outcome:** This trains the ability to see connections between various aspects of a problem and to seek unconventional solutions.	**Specificity:** Systematic evaluation of one's own actions, identifying mistakes, and finding ways to avoid them in the future. **Outcome:** This develops self-awareness and critical thinking.

Figure 1. Key mechanisms for developing cognitive flexibility in specialists in accounting, taxation, and marketing

Note:
* In the context of developing cognitive flexibility, setting tasks with open-ended outcomes involves formulating problem situations for which there is no single correct solution.
** In the context of developing cognitive flexibility, scenario modeling stimulates analytical and critical skills, fosters the ability to view problems systemically, and enhances readiness for prompt decision-making in a changing professional environment.
*** In the context of developing cognitive flexibility, the application of interdisciplinary approaches allows specialists to integrate knowledge, methods, and tools from different fields for comprehensive analysis and resolution of professional tasks.
**** In the context of developing cognitive flexibility, active reflection on one's own decisions is the process of consciously analyzing and evaluating actions taken, their consequences, and results.
Source: created by the authors based on [2—3; 7].

conditions in professional activities, effectively solve complex tasks, and anticipate the consequences of one's decisions. The development of such flexibility, particularly among specialists in accounting, taxation, and marketing, occurs through systematic engagement in activities that require the analysis of non-standard situations, the making of alternative decisions, and the integration of diverse information [6—7].

The key mechanisms for developing cognitive flexibility (understood as practical methods or approaches through which cognitive flexibility is cultivated) are illustrated in Figure 1: setting tasks with open-ended outcomes, modeling scenarios of event development, applying interdisciplinary approaches, and actively reflecting on one's decisions.

In other words, these are not abstract concepts but concrete actions or methods that stimulate adaptive and critical thinking in the professional context of specialists in accounting, taxation, and marketing [4].

From the perspective of effectiveness, the mechanisms outlined here can be regarded as cognitive and methodological tools for developing cognitive flexibility, as they actively foster changes in the way accounting, taxation, and marketing specialists think.

The main approaches to such changes involve engaging specialists in situations characterized by the absence of a single correct solution-that is, when multiple approaches or execution options exist, and the input conditions are ambiguous (information is insufficient or requires additional analysis and interpretation). Under these conditions, the following needs are developed [2—3; 7]:

1. Making independent decisions — the specialist assesses risks, predicts outcomes, and selects the optimal course of action. For example, an accountant might be tasked with developing a model to optimize tax payments under new regulations without being given a specific algorithm.

2. Evaluating different alternatives, anticipating potential risks, and adapting strategies under complex or non-standard conditions. For instance, a marketer may model consumer behavior when launching a new product under various market conditions.

3. Integrating diverse perspectives enables finding unconventional solutions, analyzing situations more effectively, and predicting the consequences of one's actions. For example, a taxation specialist may use knowledge of economics, law, and IT to automate reporting and minimize the risk of errors.

4. Critical reflection on completed actions, comparing results with expected goals and forming conclusions for future actions. For example, after completing a project, a specialist analyzes which decisions were effective, which were not, and why.

Cognitive flexibility in specialists in accounting, taxation, and marketing is gradually formed and refined through repeated experiences in solving complex professional problems, which foster the adaptability of cognitive strategies and the gradual development of creativity within professional activities.

It should be emphasized that, in most studies, the abilities for self-directed learning and critical information analysis are considered acquired competencies-that is, they are formed and developed through education and professional experience rather than being purely innate. In accounting, taxation, and marketing, these abilities

Specificity: Providing the specialist with tasks that have open-ended outcomes, requiring independent information search, analysis of alternatives, and decision-making under conditions of uncertainty.
Outcome: Development of an active learning attitude, the ability to independently update knowledge and skills, and increased adaptability and effectiveness in professional activities.

Specificity: Involves the specialist's ability to identify reliable sources, compare alternative data, distinguish facts from assumptions, and adapt the obtained information to specific professional tasks.
Outcome: Development of the ability to analyze information flows, draw well-founded conclusions, and make rational decisions in complex or non-standard situations.

↑ **Desire for continuous updating of knowledge and skills to enhance professional effectiveness**	↑ **Application of information search and evaluation skills**
Practical methods or approaches through which the development occurs, determining: learning activity planning, information search and evaluation skills, intrinsic motivation for learning, and application of knowledge in practice.	
Critical analysis of results ↓	**Modeling of learning activities** ↓

Specificity: Systematic evaluation of decisions made, comparison of results with expected goals, identification of errors and shortcomings, and reflection on the causes of successes and failures.
Outcome: Development of self-monitoring and corrective abilities, improvement of decision-making quality, and cultivation of skills for adaptation and professional growth in complex or non-standard conditions.

Specificity: Planning and organizing the process of self-directed learning, setting learning goals and priorities, sequentially completing tasks, and evaluating one's own progress.
Outcome: Development of a systematic approach to self-directed learning, enhanced ability to independently organize personal development, and effective acquisition of knowledge and skills, thereby increasing professional competence.

Figure 2. Key Mechanisms for developing self-directed learning and Critical Information analysis in specialists in accounting, taxation, and marketing

Source: created by the authors based on [4; 6—7].

manifest in a specialist's capacity to independently locate, evaluate, and apply relevant information for making informed decisions, analyze alternative courses of action, anticipate outcomes, and adjust their approaches while performing professional tasks.

The key mechanisms for developing self-directed learning and critical information analysis are illustrated in Figure 2: setting tasks that stimulate a conscious desire for continuous updating of knowledge and skills to enhance professional effectiveness, applying information search and evaluation skills, critically analyzing results, and modeling learning activities.

Thus, these abilities are not purely innate but require deliberate development and reinforcement through education and practice, highlighting the importance of integrating relevant elements into educational programs for future specialists in accounting, taxation, and marketing. Under such conditions, the following needs are formed [4; 6—7]:

1. Organizing the learning or professional process so that the specialist encounters situations that cannot be resolved using existing knowledge or standard approaches. For example, an accountant may be tasked with preparing a tax optimization model for a new type of business activity under amended legislation. To complete this task, they must independently study new regulations, review professional commentaries, evaluate alternative approaches, and justify the choice of the most effective solution.

2. Ability to find relevant data sources, verify their reliability, compare different approaches, and draw conclusions based on objective facts rather than assumptions. For instance, a marketer conducts a market analysis for the launch of a new product, using statistical databases, survey results, and competitor analytics, and then selects the most reliable data to form a promotion strategy.

3. The process of evaluating achieved results against set goals, identifying the strengths and weaknesses of decisions made, determining the causes of deviations, and seeking ways to improve. For example, after completing a tax audit, a specialist assesses which tools helped reduce risks and which proved ineffective, forming conclusions for future work.

4. Planning and organizing the process of self-directed learning which involves setting educational goals, selecting resources, structuring learning activities, and systematically evaluating progress. For example, an accounting specialist develops an individual plan for mastering International Financial Reporting Standards, including online courses, practical exercises, and case analysis, with regular assessments of acquired knowledge.

Thus, the abilities for self-directed learning and critical information analysis in specialists in accounting, taxation, and marketing are developed through systematic education, practical professional activities, and conscious reflection on the results of their work.

CONCLUSIONS

The study demonstrates that modern conditions require specialists in accounting, taxation, and marketing to achieve effective professional adaptation and development in a dynamic labor market. At the same time, the authors emphasize that such effectiveness can only be attained if key competencies-particularly cognitive flexibility, self-directed learning, and critical information analysis-are developed during higher education.

The key mechanisms for developing cognitive flexibility in specialists in accounting, taxation, and marketing are setting tasks with open-ended outcomes, modeling scenarios of event development, applying interdisciplinary approaches, and actively reflecting on one's own decisions. These mechanisms are not abstract concepts but concrete actions and methods that stimulate adaptive and critical thinking in a professional context. They function as cognitive and methodological tools, actively influencing changes in the way specialists think and enhancing their capacity for effective professional adaptation.

The key mechanisms for developing self-directed learning and critical information analysis in these specialists include setting tasks that stimulate a conscious desire for continuous updating of knowledge and skills, applying information search and evaluation skills, critically analyzing results, and modeling learning activities. These mechanisms are concrete actions that effectively promote the development of professional competence, enabling specialists to independently locate, evaluate, and apply relevant information for informed decision-making, analyze alternative courses of action, anticipate outcomes, and adjust their approaches in professional practice.

Future research prospects involve studying the effectiveness of implementing the proposed mechanisms for developing cognitive flexibility, self-directed learning, and critical information analysis across various educational programs and professional contexts to enhance specialists' adaptability in a dynamic labor market.

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Стаття надійшла до редакції 19.09.2025 р.