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ДОСЛІДЖЕННЯ КОМПЕТЕНТНОСТІ ПРОФЕСІЇ БУХГАЛТЕРА ЯК ФАХІВЦЯ УПРАВЛІННЯ БІЗНЕС-ПРОЦЕСАМИ В ПЕРЕРОБНІЙ ГАЛУЗІ АГРОПРОМИСЛОВОГО КОМПЛЕКСУ

У статті проаналізовано наукові дослідження компетентності професії бухгалтера як фахівця управління бізнес-процесами в переробній галузі АПК. Охарактеризовано етапи розвитку вимог до посад головного бухгалтера та фінансового директора. Визначено переваги бухгалтерської професії, систематизовано основні посадові вимоги до неї. Окремо розглянуто питання етичної поведінки бухгалтера і сформовано авторське бачення принципів такої поведінки. На думку автора, отримані в статті результати є підґрунтям для вирішення науково-теоретичних питань щодо проблем підвищення фахової компетентності бухгалтера.

Ключові слова: бухгалтер; фінансовий директор; компетенція; переробна галузь АПК; управління бізнес-процесами на підприємстві; посадові вимоги; принципи етичної поведінки бухгалтера.

Introduction. The article reveals new requirements for the professional competency of accounting staff in the market environment of processing businesses. It defines the basic criteria for the profession of a bookkeeper.

The profession of a bookkeeper has undergone considerable changes in the XXI century. Small bookkeeping firms have merged into conglomerates, new services have appeared and requirements for the specialists have become more severe. Due to some failures, the profession of a bookkeeper was in crisis, the components of which include: crisis of trust, social responsibility of a bookkeeper, standards of financial reporting and their publication, crisis of the professional activities regulations, professional education, and audit firms organization.

Let's point out the basic signs of the profession of a bookkeeper based on the research.

- a heightened social interest to the results of the professional bookkeeping activities;
- the necessity to compile with the ethical norms (a bookkeeper has to compile with the professional ethics to protect the social interests);
- monopolistic positions, in particular in confirming financial reporting. Under the EU Directives 4, 7, and 8, only certified accountants are authorized to verify a company's reporting. For example in Greece, only certified auditors can be engaged in court expertise;
- professional competition as a cause of conflicts;
- high professional mobility due to which people with a bookkeeping training take other economic or financial positions;
- a comparatively low international migration as the subject of the work depends on the national legislation;
- conditions for the implementation of the profession of a bookkeeper: bookkeepers perform their activities as hired employees or as independent experts;
- the area of professional work encompasses a wide range of paid services of audits, taxation and consulting;

- urge towards multi-discipline knowledge (not only economic but also sociological, ecological, etc.);

- demand for formal and continuous training: it distinguishes a professional bookkeeper from other representatives of the trade - it constantly supports professionalism, it's not a once-only qualification;

- ensuring privacy in the works with customers;

- autonomy and self-regulation of the profession;

- considerable change of the work's content with changes of the job (field of work, different businesses have different organization of bookkeeping);

- identity of objectives (i.e. a clear differentiation between the beginning and the end of the work, for example, to make a quarterly account);

- state control. The quality of duties performance is controlled by both customers (owners, directors) and state structures (revenue offices, social organizations).

The aim and objective of the article. B. B. Ivashkevych, L.I. Kulikova, K. Sheidman, O.K. Lupikova, O.J. Stalebrink, J.F. Sacco and some other scholars have made a great contribution to the research of the role and importance of the profession. Their research contributed to the forming and development of the scientific-methodological basis for studying the competency of bookkeepers as experts in business processes management in the processing field of agro-industrial complex.

The objective of the article is making theoretical-methodological assessment of professional competency of a bookkeeper as a business management expert in the processing field of agro-industrial complex.

The recent poll results have revealed another urgent requirement - a young age. The share of bookkeeping staff of up to 30 years at the surveyed firms is 15.8%, while among chief bookkeepers - only 3.2%. The conducted research convinces that age-timely taking a managerial position is favorable for the society as it allows to use the young energy in the most efficient way while young ma-

nagers can get necessary job experience. The bookkeepers of older age are not prepared to adequately respond to the increased volumes and speed of information. Besides, practice shows that a long-term bookkeeping work causes professional deformation of some bookkeepers. By the term we mean emerging of some undesired habits in the professional activities which lead to automatism in the

work. As a rule, such bookkeepers study the primary documents superficially, they have no interest to the detailed fact analysis, and their assessment is hasty and unconsidered which often result in serious mistakes. It can be explained by the fact that the functions of the Chief Bookkeeper are often combined with those of the Financial Director (Table 1).

Table 1. - Development stages of the requirements for the Chief Bookkeeper and the Financial Director*

Years	Responsibilities	
	Chief Bookkeeper	Financial Director
2000–2005	Accounting for external users, accent on the tax reporting and treasury functions	Attracting financing, developing elements of efficient financial system of the firm
2005–2008	The same as in 2000–2005+ analysis for the elements of managerial reporting	The same as in 2000–2005+ budgeting introducing, automatization of the processes of the parallel managerial reporting, strategic planning
2008–2010	The same as in 2005–2008 + development of multi-functionality of the preserved staff	The same as in 2005–2008 + total optimization of the internal resources
2010–2013	Functions combining for FOB saving, approximation of accounting and managerial reporting, procedures simplification for compiling and submitting reports, focusing on the key issues of tax reporting, operational efficiency and some prospects	

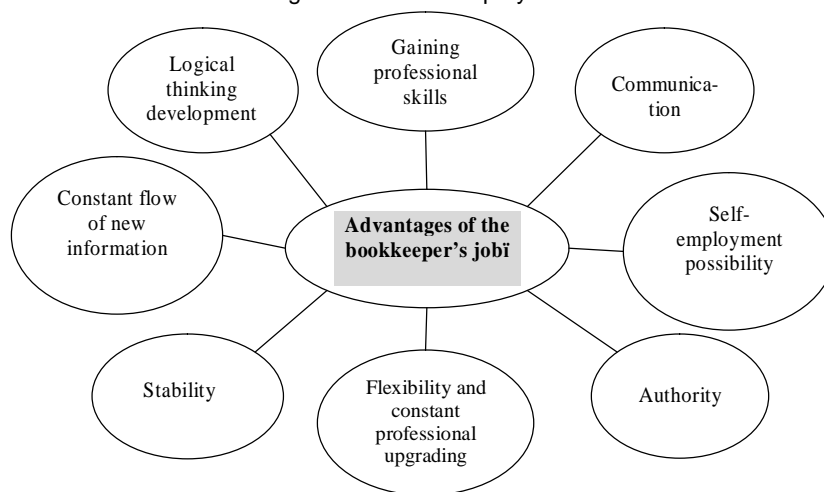
*Source: developed by the authors.

Despite the complexity and importance of bookkeeping, many experts of accounting are of the opinion that the job does not require any supernatural skills: the main thing is to enjoy the job.

This job is sure to be enjoyed as it has lots of plusses (Picture 1).

So, let's consider the mentioned advantages of the

bookkeeper's job in more details: logical thinking development; gaining professional experience; a constant flow of new information; modern life requires that a bookkeeper is flexible and constantly engaged in professional upgrading; stability; communication; authority; improving and developing of self-discipline; possibility of self-employment.



Picture 1. Advantages of the bookkeeper's job.

Source: developed by the authors.

It is worth mentioning, that there is no employee who would be more carefully selected as a bookkeeper since a bookkeeper affects the financial policy of a business. The well-being of the entire firm depends on his or her professionalism. More often than not, important decisions can't be made without a bookkeeper.

A professional bookkeeper closely combines personal traits and professionalism.

Professors W.B. Ivashkevych and L.I. Kulikova emphasize that the basis of a bookkeeper's art of organizing and performing accounting is professional knowledge [1, p.18].

Learning is a cognitive activity aimed at gaining knowledge, skills and abilities. The process of learning is a psychological aspect of education. The inner structure of the learning process includes: perception of educational material, its comprehension, remembering and practical application of the acquired knowledge. A very important

place in education is taken by the ways the students deal with difficulties of the cognitive process [2, p. 549].

According to O.V. Lypicova [3], "professionalism rests on knowledge, i.e. theoretical basis which allows to practically develop the skills", that is why getting to the professional level needs getting intellectual practical experience in Universities.

Such researchers as O.J. Stalebrink and J.F. Sacco believe that "a professional, unlike greedy politicians", has to be honest and do a safe and efficient job. Professionals maximize profit due to the scientific approach [10].

Thus, professionalism envisages using a complex of special theoretical knowledge and practical skills acquired during special training and job experience. Unfortunately, practical work often leads to a narrow specialization of a bookkeeper which undoubtedly narrows his/her professional world-view.

The following are the individual personal requirements to the accounting expert: steady attention; good long-term and operational memory; quick and precise arithmetic skills, faultless eye, precise space perception of size and form, clear diction, emotional stability, keenness of observation, communication and honesty.

In most cases, bookkeepers have good conditions of work, but they spend much time sitting at their desks. They work in the service sector with a special time-table and, unfortunately, on weekends and holidays which is convenient for managers. This increases output and sales that affect the firm's stability. Bookkeepers are responsible for the safety of the firm's property.

Yet, in the first place, bookkeepers must be good at audit, finances, control and be able to feel changes in them. Moreover, an accounting expert has to be creative: generate ideas and be inclined to creative (not standard) problem solving when dealing with customers. One should develop such traits as discipline, planning skills, rational time planning so as to be always in a good shape and not to oversee important things in the work. Important personal qualities are initiative, energy and activity, reasonable ambition, eagerness.

Competence implies personal abilities of a staff member, his/her qualification (knowledge, experience) which allow to take part in the development of certain area of decisions or to solve problems independently due to the possessed certain knowledge, skills and abilities. **Province** is knowledge, experience, personal skills in a particular field (personal province), an important firm's characteristics which allows the workers to efficiently apply their knowledge needed for ensuring functional process or managerial techniques as well as management improvement (organizational province).

Creativity is a talent for mental transformation and creation. It includes the past, current and future process characteristics, in the result of which an individual or a group of individuals create something that didn't exist before. Understanding of creativity has a very large range of viewpoints: it's creating something new in the situation when a problem calls for the dominant reflecting the past experience; it's going beyond the existing knowledge; it's an interaction that leads to development. Psychology has

two directions in studying creativity; the first is by the results (products), their amount, quality and significance. The second sees creativity as the ability of an individual to go away from stereotypes in thinking.

The basic creativity factors are: peculiarity, semantic flexibility, image adaptive flexibility, ability to sensitively feel drawbacks, disharmony. Foreign creativity researchers relate it to personal characteristics.

Bookkeepers must not disclose confidential information about the firm's economic activities which they received in the process of their professional work. Bookkeepers also must ensure that all the all their subordinates and those providing services and consulting keep sensitive information secret.

A bookkeeper has an access to a large volume of confidential information about economic performance of a firm. Due to this, one has to be sure that the bookkeeper will not give the information to the third persons. Basic professional requirements to the confidentiality include, in particular, non-disclosure of statements of secret character.

Bookkeepers must not overestimate their knowledge and experience. Professional competence can be divided into two independent stages:

- a) gaining a professional competence;
- b) keeping the professional competence on a proper level.

To gain a professional competence one should get a University education, which is followed by special education, training and exams in chief subjects and further practical work.

To keep one's professional competence on a proper level, one should follow all events in the bookkeeping field including the national and international information about financial reporting, audit and other corresponding legislation and regulations.

The staff qualification is the level of the staff's preparedness to the professional work that presupposes specific knowledge, skills and even habits and is closely linked with personal skills. As any other occupation, the job of a bookkeeper has its requirements that correspond to certain positions. A systematic view on the qualification requirements for various bookkeeping positions is presented in Table 2.

Table 2. - Qualification requirements for accountants*

Position	Qualification requirements
Chief accountant, accounting manager	Complete University education, qualification level – Master, Specialist. Post-graduate management training, job experience in accounting as a low –level manager; for a Master is not less than 2 years; for a specialist - not less than 3 years
Sector Manager in the Accounting Department	Complete University education of the corresponding qualification level I(Master, Specialist), accounting job experience for a Master is not less than 2 years; for a specialist - not less than 3 years
Senior Accountant (Specialist Diploma)	Complete University education of the corresponding qualification level I(Master, Specialist), and qualification upgrading. I category Accountant job experience not less than 2 years.
I category Accountant (Specialist Diploma)	Complete or basic University education of the corresponding major (Master, Specialist or Bachelor) and qualification upgrading; for a Master, without a compulsory job experience, for a Specialist, job experience of a II category Accountant is not less than 2 years, for a Bachelor, it is not less than 3 years
II category Accountant (Specialist Diploma)	Complete or basic University education of the corresponding major (Specialist or Bachelor) and qualification upgrading; for a Specialist there is no requirement for a job experience, for a Bachelor, a bookkeeper's job experience of not less than 2 years
Accountant (Specialist Diploma)	Complete or basic University education of the corresponding major (Specialist or Bachelor), no job experience required
I category Accountant	Basic University education of the corresponding major (Bachelor, Junior Specialist) and professional upgrading; II category Accountant job experience is not less than 1 year.
II category Accountant	Basic University education of the corresponding major (Bachelor, Junior Specialist) and professional upgrading; Accountant job experience is not less than 1 year.
Accountant	Basic University education of the corresponding major (Junior Specialist) without a job experience or a complete high education and vocational training, and technical job experience in finances, operations with data basis, statistics, accounting of not less than 1 year.

*Source: developed by the authors.

Accountant's job description is seldom more than one page long. When hiring an accountant, Personnel Managers offer psychological tests to define whether the applicants have a complete set of professional qualities.

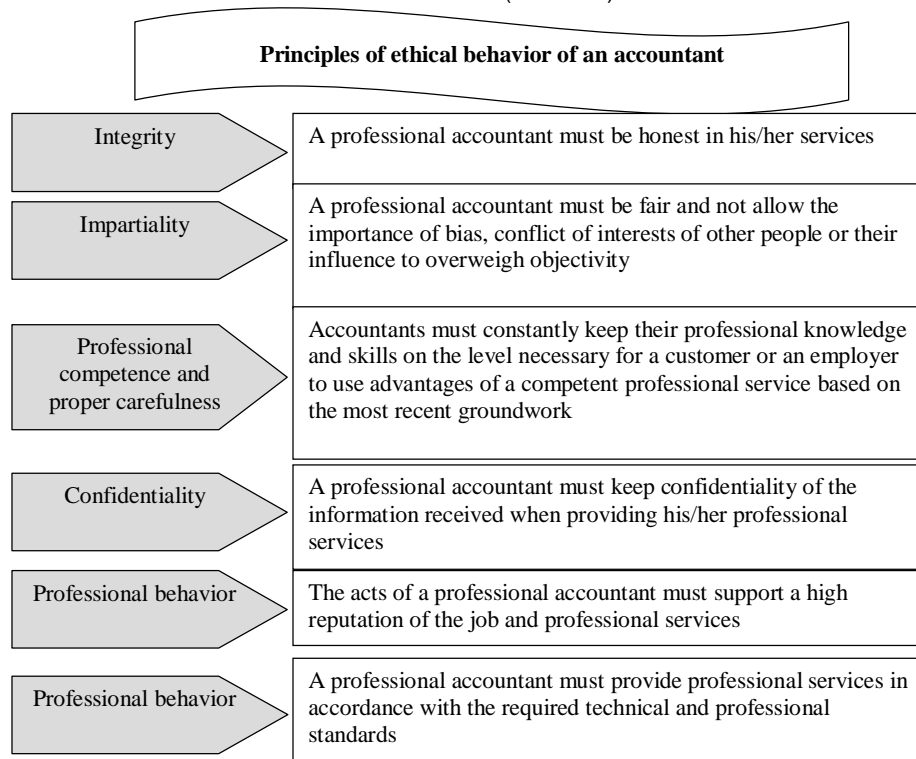
Among professional accountants, ethical issues have been very pressing. The International Accountants Organization (IAO) is of the opinion that corresponding national structures in each member state are responsible for the development of detailed ethical requirements due to differences in cultures, languages, legal and social systems. Acknowledging all areas of responsibility for ever growing overall control and encouragement, and promoting harmonization of requirements, the IAO has considered it necessary to introduce a Code for professional Accountants which must serve as a basis for formulating ethical norms (moral codes, instructions, behavior) for professional accountants in all countries.

The IAO Code is offered to become a model for developing ethical requirements. It acknowledges that the objective of professional bookkeepers is to work according to the highest professional standards, achieve high results and meet the interests of a society.

So, the most important thing in the job of an accountant is a moral aspect and the ability to base his/her actions on the moral standpoints.

Lately, the interest to the job of a bookkeeper has increased. It might be partially explained by the information in media about immoral acts and infringements of the law such as tax evasion, various fraud, etc. Information about unethical conduct undermines social trust to the job of a bookkeeper.

The fundamental principles of ethical behavior are as follows: integrity, impartiality, professionalism, carefulness, confidentiality, proper behavior, technical standards (Picture 2).



Picture 2. Principles of ethical behavior of an accountant.

Source: developed by the authors.

The main task is to keep to the set norms. Making a professional judgment changes the case.

A professional judgment envisages a precise following documentary norms in all cases when, by the accountant's professional viewpoint, these norms adequately communicate the essence of the situation. If such adequacy doesn't exist, a bookkeeper must act as s/he considers necessary and inform about the motives that forced him/her to digress from the requirements in the explanatory note. If a situation, which was not envisaged by regulations, arises, a bookkeeper must act according to his/her professional judgment.

Corporate culture is a system of material and spiritual values, events, notions typical for the organization, which interact and reflect its peculiarity, and are manifested in behavior, interaction, perception of themselves and the environment (firm's philosophy) and which are made known to all employees of the firm. It supports the current strategy of a company or a firm.

In its traditional practice, a bookkeeper executes the adopted documentary norms, but his/her intelligence and intuition under new bookkeeping often detect imperfection of the current regulations, their contradictoriness and incompleteness. A bookkeeper has an opportunity to act absolutely independently but the question is when such freedom is allowed. To deviate from the norms and solve the problem when there are no such requirements, a bookkeeper must be guided by the general principles.

Since the last century, the profession of Chief Accountant has acquired a status of a needed and useful occupation but not having a decisive vote at making managerial decisions and even somewhat removed from the process - the main his/her mission being to "bring in the documents on time".

Today the situation with status of the Chief Accountant has radically changed: now it is not an employer who selects an accountant, it is a competent bookkeeper who selects a job. It has become possible due to the increased

role of bookkeeper's (and tax) records in business activities. Chief Accountant is a top manager and takes an active part in managerial decision making process.

Practically, there are two diametrically opposite approaches to the hierarchy and status of Chief Accountant of a firm. First, it is when managers allocate only calculating functions to the Accountant who just registers various (by amount and quality) initial documents and who does not affect the company's performance. In this case, the role of the Chief Accountant can be increased by allocating him/her the duties of economic expertise of the decisions which undoubtedly will entail changes in his/her status (from a passive executor to an active team-player). In other case, Chief Accountant is a top manager of a firm, practically the third or the second person in the hierarchy whose opinion is taken into account in decision making. Responsible for the organization of accounting and documents circulation, Chief Accountant actually is a Financial Director with the appropriate authority such as control over the state, movement and designated use of financial resources, results of the financial-economic activities, tax payments; ensuring the company's solvency and profit increase, increasing efficiency of financial and investment projects, rational assets structure.

We believe that the truth of defining the role of Chief Accountant in a firm lies somewhere between the two approaches above. S/he must be listened to, but Chief Accountant is not supposed to perform the duties unusual for him/her since his/her responsibilities for bookkeeping and tax accounting are serious enough.

The basic objective of bookkeeping is to provide enough information to satisfy the needs of various users. Accounting is a language of the accounting and non-accounting information given to the persons who are connected with the work of a certain business: managers, owners, investors, state offices.

Conclusions

Universal use of computers and special bookkeeping software has changed the speed of data collecting and storing as well as the functions of Chief Accountants. Besides direct accounting function there are others such as planning, coordinating, controlling and motivation of not only accounting staff but also other units as for following the rules of accounting, forming and submitting documents and statements for auditing.

Chief Accountant should regard himself as a friendly adviser in his relationships with management. This will

help him/her to gain better results. Understanding an important role of control as one of his/her responsibilities, Chief Accountant should not overestimate this role. She must focus on the future, not on the past, that's why Chief Accountant should combine independence and impartiality with a sincere wish to help management in running a company.

Bookkeeper's job is one of the occupations, which main point is not as risky as doing business. Oftentimes, a bookkeeper tries to protect the firm from external risks being conservative in making decisions. But bookkeeper's work and his requirements are not always understood by those who actually do the business as, in most cases, these requirements are based on the legislation and may restrain the means of achieving the set objectives.

In selecting accounting staff one should give preference to those who meet the requirements of the job (proper education, ability to remember and correctly assess the digital information, good visual memory, perseverance, bent to spade work, accuracy, tidiness, skills in writing business letters, reports).

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ИССЛЕДОВАНИЕ КОМПЕТЕНТНОСТИ ПРОФЕССИИ БУХГАЛТЕРА КАК СПЕЦИАЛИСТА ПО УПРАВЛЕНИЮ БИЗНЕС-ПРОЦЕССАМИ В ПЕРЕРАБАТЫВАЮЩЕЙ ОТРАСЛИ АГРОПРОМЫШЛЕННОГО КОМПЛЕКСА

В статье проанализированы научные исследования компетентности профессии бухгалтера как специалиста управления бизнес-процессами в перерабатывающей отрасли АПК. Охарактеризованы этапы развития требований к должностям главного бухгалтера и финансового директора. Определены преимущества бухгалтерской профессии, систематизированы основные должностные требования к ней. Отдельно рассмотрен вопрос этического поведения бухгалтера и сформировано авторское видение принципов такого поведения. По мнению автора, полученные результаты в статье являются основой для решения научно-теоретических вопросов по проблемам повышения профессиональной компетентности бухгалтера.

Ключевые слова: бухгалтер; финансовый директор; бухгалтерская профессия; перерабатывающая отрасль АПК; управление бизнес-процессами на предприятиях; должностные требования; принципы этического поведения бухгалтера.

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RESEARCH COMPETENCE ACCOUNTING PROFESSION AS A SPECIALIST BUSINESS PROCESS MANAGEMENT IN PROCESSING INDUSTRIES

The article is the realization of research competence accountancy profession as a specialist business process management in processing industries.

The main base for the study are research scientists to research the accounting profession as a specialist business process management in processing industries. When writing articles used methods: monographic (the study of scientific publications of scientists for the development of basic principles of formation of accounting in the processing industry), theoretical synthesis method (with a theoretical analysis of the basic job requirements, principles and requirements of operation chief accountant).

Research results. The stages of requirements for the operation positions of chief accountant and financial director. The characteristic advantages of the profession. The author systematized the basic job requirements for the accountancy profession.

Scientific novelty of research results is the main justification for the development of research results and formation vysokvalifikovanoho and competent accountant - expert in domestic processing industries.

The practical significance of the study. The results in the paper is the basis for solving scientific and theoretical issues related to improving professional competence problems accountant.

Keywords: requirements for the operation positions of chief accountant and CFO; accounting profession; processing industries; management of business - processes at enterprises; job requirements; principles of ethical behavior accountant.

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РОЗРОБКА СИСТЕМИ КОНТРОЛЮ ЯКОСТІ НАДАННЯ ДОРОЖНЬО-БУДІВЕЛЬНИХ ПОСЛУГ

У статті запропонований підхід до розробки комплексної системи контролю якості надання дорожньо-будівельних послуг, який базується на моделі формування взаємозв'язку конструктивних, технологічних та організаційних параметрів дорожніх робіт. Модель дозволяє проаналізувати контрольні параметри на стадії виробництва й оцінити їх вплив на якість та надійність об'єкта дорожнього будівництва на відповідній стадії експлуатації, що дає можливість комплексного контролю якості проведення окремих видів дорожніх робіт; якості матеріалів, що використовуються в дорожньому будівництві; підготовки та прийняття конструктивно-технологічних та організаційних рішень під час проведення дорожньо-будівельних робіт.

Ключові слова: підприємство; дорожньо-будівельні послуги; підхід; система контролю якості.

Постанова проблеми. Стан дорожнього господарства має сьогодні стратегічне значення для відродження й розвитку макроекономічних зв'язків між регіонами України та іншими країнами. Кількість і якість транспортних комунікацій - це показник науково-технічного й економічного розвитку країни, задовільне значення якого покликаний забезпечити дорожньо-будівельний комплекс. Сучасні економічні умови характеризуються високими темпами розвитку ринкових відносин, інтеграційних процесів, у тому числі міжнародних, що перед-

бачає зростання рівня конкуренції в провідних галузях економіки, до яких відносяться будівництво, зокрема, дорожнє будівництво [1-3].

У сфері дорожнього будівництва конкуренція проявляється під час проведення підрядних торгів на проектування дороги, поставку та виробництво матеріалів, робіт і послуг на її будівництво, інших робіт, які, зокрема, забезпечують дотримання проектних показників і нормативів у процесі будівництва й реконструкції, а також робіт і послуг, пов'язаних з ефективним і якісним