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PROFESSIONAL ETHICS OF ACCOUNTANT, AUDITOR AND TAXPAYER AS A FACTOR OF FORMING PUBLIC OPINION

The article describes the features of professional ethics of accountants, auditors and tax officers as an important condition for achieving the better productivity. The essence of the concept of professional ethics is stated. Professional ethics is a code of rules that determine the behavior of a specialist in the performance of professional duties and guarantee compliance with moral norms within the current legislation. The basic principles of ethics of professional accountants are clarified. The algorithm of identification and assessment of threats to the observance of basic principles and application of precautionary measures is determined. It is established that the observance of professional ethics by an accountant, auditor and tax officer is one of the most important factors of clients' trust in the results of their work.

Key words: ethics, professional ethics, ethical behavior, International Code of Ethics for Professional Accountants, fundamental principles.

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ПРОФЕССИОНАЛЬНАЯ ЭТИКА БУХГАЛТЕРА, АУДИТОРА И НАЛОГОВИКА КАК ФОРМИРОВАНИЕ ОБЩЕСТВЕННОГО МНЕНИЯ

В статье определены особенности профессиональной этики бухгалтеров, аудиторов и налоговиков как важное условие достижения наилучших результатов работы. Определены сущность понятия профессиональной этики как кодекса правил, которые определяют поведение специалиста в процессе выполнения профессиональных обязанностей и соблюдения моральных норм в пределах действующего законодательства. Выявлены основополагающие принципы этики профессиональных бухгалтеров. Обоснован алгоритм идентификации и оценки угроз соблюдения основополагающих принципов и применения мер предосторожности. Установили, что соблюдение бухгалтером, аудитором и налоговиком норм профессиональной этики является одним из важнейших факторов доверия пользователей к результатам их работы.

Ключевые слова: этика, профессиональна яэтика, нравственное поведение, Международный кодекс этики профессиональных бухгалтеров, основополагающие принципы.

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ПРОФЕСІЙНА ЕТИКА БУХГАЛТЕРА, АУДИТОРА ТА ПОДАТКІВЦЯ ЯК ЧИННИК ФОРМУВАННЯ ГРОМАДСЬКОЇ ДУМКИ

У статті обґрунтовано, що досягнення високого ступеня довіри до результатів облікових процедур, наданих аудиторських послуг, довіри платників податків до держави й закону залежить від розробки та дотримання професійної етики представниками відповідної професійної діяльності.

На сьогодні професійна діяльність бухгалтера, аудитора й податківця вимагає особливого контролю та самоконтролю стосовно дотримання етичних норм. Робота бухгалтера пов'язана з підвищеною

відповідальністю за результати прийняття рішень та виконаних дій. Щоб заслужити довіру власників та якісно виконувати свої обов'язки, бухгалтер повинен мати високий професійний рівень та добре усвідомлювати моральну відповідальність за всі дії. Особливих моральних та етичних норм повинні дотримуватись у своїй роботі податківці, оскільки від цього буде залежати довіра платників податків до держави, що є інструментом національного добробуту.

З'ясовано сутність поняття професійної етики як кодексу правил, що визначають поведінку фахівця в процесі виконання професійних обов'язків та передбачають дотримання ним моральних норм у межах чинного законодавства. Визначено основоположні принципи етики, які встановлюють стандарт поведінки, якої очікують від усіх професійних бухгалтерів. Обґрунтовано алгоритм ідентифікації та оцінювання загроз дотримання основоположних принципів і застосування застережних заходів. Установлено, що дотримання бухгалтером, аудитором та податківцем норм професійної етики – один із найважливіших чинників довіри користувачів до результатів їхньої роботи.

Отже, професійна етика – необхідна складова практичної діяльності будь-якого фахівця. Бухгалтерська, аудиторська професії та професія податківця мають свої етичні норми і правила. Дотримання бухгалтером, аудитором та податківцем норм професійної етики є одним із факторів довіри власників бізнесу, потенційних інвесторів, кредиторів до результатів облікових процедур, наданих аудиторських послуг, довіри платників податків до держави і закону.

Ключові слова: етика, професійна етика, етична поведінка, Міжнародний кодекс етики професійних бухгалтерів, основоположні принципи.

Problem statement and its significance. Achieving a high degree of trust in the results of accounting procedures, audit services provided, taxpayers' trust in the state and the law depends on the development and observance of professional ethics by representatives of the relevant professional activities.

Nowadays, the professional activities of accountants, auditors and tax officers require special control and self-control over compliance with ethical standards. Regarding the accountant, we must note that their work is associated with increased responsibility for the results of decisions and actions that were taken. In order to earn the trust of the owners and perform their duties well, the accountant must have a high level of professionalism and a good sense of moral responsibility for all actions. The tax authorities must adhere to special moral and ethical norms in their work, as this will determine the trust of taxpayers in the state, which is an instrument of national welfare. Therefore, there is a need to develop a clear understanding of the nature and role of professional ethics in regulating the activities of accountants, auditors and tax officers as an element of mutual social responsibility of accountants, auditors, the state and society.

Analysis of recent research and publications. Problems of formation, implementation and observance of ethical norms in the work of an accountant, auditor and tax officer were studied by such scientists as: O. Balaziuk, V. Bratalan, F. Butynets, L. Hutsalenko, I. Zamula, N. Zdyrko, N. Proskurina, O. Lugova, S. Shulga and others. Despite the presence of a significant amount of work in the field of theory and practice of professional ethics of accountants and auditors, further research is needed on the specifics of professional ethics of accountants, auditors and tax officers as a factor in shaping public opinion.

The purpose and objectives of the article. The purpose of the article is to determine the features of professional ethics of accountants, auditors and tax officer. To achieve this goal, the following tasks will be laid out: to clarify the essence of the concept of «professional ethics»; describe the main features of the professional ethics of accountants and auditors, as defined by the International Code of Ethics for Professional Accountants (including International Independence Standards); identify the main features of the professional ethics of the tax officer.

Presentation of the main material and substantiation of the obtained research results.

The concepts of «ethics» and «professional ethics» was created a long time ago. Ethics (Greek ethos – custom) – a philosophical science, the object of study of which is morality, its development and role in society. Ethics is one of the oldest theoretical disciplines, which emerged as part of philosophy. The term «ethics» was proposed by the ancient Greek philosopher Aristotle to describe the philosophical doctrine of morality that permeates all activities and relationships. Ethics as an independent discipline stood out at the end of the XVIII century.

There are still no clear approaches to defining the essence of professional ethics. Traditionally, professional ethics is understood as the rules of conduct of people in a particular work activity.

According to O. Lugova, «professional ethics is a set of moral and ethical principles that determine a person's involvement in the duty to the profession. It affects those areas of activity where there is human interaction and their dependence on the actions of professionals, the consequences of which can seriously affect human life» [9, p. 155].

N. Salova adds that «professional ethics is a code of rules that determines the behavior of the specialist in the performance of official duties, norms that comply with applicable laws and other regulations, professional knowledge, team relations, deep awareness of moral responsibility for professional duties». The scientist notes that «lack of ethical behavior in communication between stakeholders, non-compliance or disregard for ethical rules leads to the emergence and prosperity of corruption» [10, p. 14].

O. Balaziuk states that «professional ethics is a set of rules that determine the behavior of the specialist in the performance of official duties, as well as compliance with standards that comply with applicable laws and other regulations, professional knowledge, relations with colleagues and customers, a deep awareness of moral responsibility for the performance of professional duties» [1, p. 711].

According to Z. Ziembinski, the professional ethics of a group should be understood as «moral doctrine that systematizes assessments and moral norms associated with the performance of certain professional duties, sometimes - formulates moral norms that are ordered to perform representatives of this profession» [12, p. 106].

Thus, professional ethics is a code of rules that determines the behavior of a specialist in the performance of professional duties and provides for his or her compliance with moral norms within the current legislation. Ethical awareness is a necessary component of qualified professional activity of each employee.

Professional ethics as a system of moral norms of representatives of a certain profession is reflected through codes of ethics. The first code of ethics for professional accountants was adopted in the United States on April 9, 1917. The rapid creation of codes of ethics began in the mid-twentieth century. There are codes based on principles that take precedence over application, and codes based on rules.

Codes of ethics are developed not only at the global or national level, but also at the level of the individual business entity.

The professional ethics of accountants and auditors is regulated by the International Code of Ethics for Professional Accountants (including International Independence Standards) [4], which entered into force on June 15, 2019. The Code of Ethics is developed by The International Ethics Standards Board for Accountants, whose members are appointed by the IFAC Board on the proposal of the Nomination Committee and with the consent of the Public Interest Oversight Board.

The International Code of Ethics for Professional Accountants (including International Independence Standards) («the Code») sets out fundamental principles of ethics for professional accountants, reflecting the profession's recognition of its public interest responsibility.

The Code of Ethics consists of 4 parts: Part 1 «Complying with the Code, Fundamental Principles and Conceptual Framework», Part 2 «Professional Accountants in Business», Part 3 «Professional Accountants in Public Practice», Part 4A «Independence for Audit and Review Engagements», part 4B «Independence for Assurance Engagements other than Audit and Review Engagement» (Figure 1).

There are various practices for implementing the ethical standards of a professional accountant. The first involves the application of the Code of Ethics proposed by the IFAC in translation; the second involves the formation of ethical requirements considering the national characteristics of the country. In Ukraine, The International Code of Ethics for Professional Accountants was adopted by the Federation of Professional Accountants and Auditors in translation.

The Code states that a professional accountant is a person who is a member of an IFAC organization. The Code also separates concepts such as «professional accountant in business» and «professional accountant in public practice». Professional accountant in business – a professional accountant who works in areas such as trade, industry, services, public sector, education, non-profit sector, or in regulatory bodies

or professional organizations, who may be an employee, contractor, partner, director (executive or non-executive), owner-manager or volunteer. Professional accountant in public practice – a professional accountant, regardless of functional classification (eg, audit, taxation or consulting) in a firm that provides professional services [4].

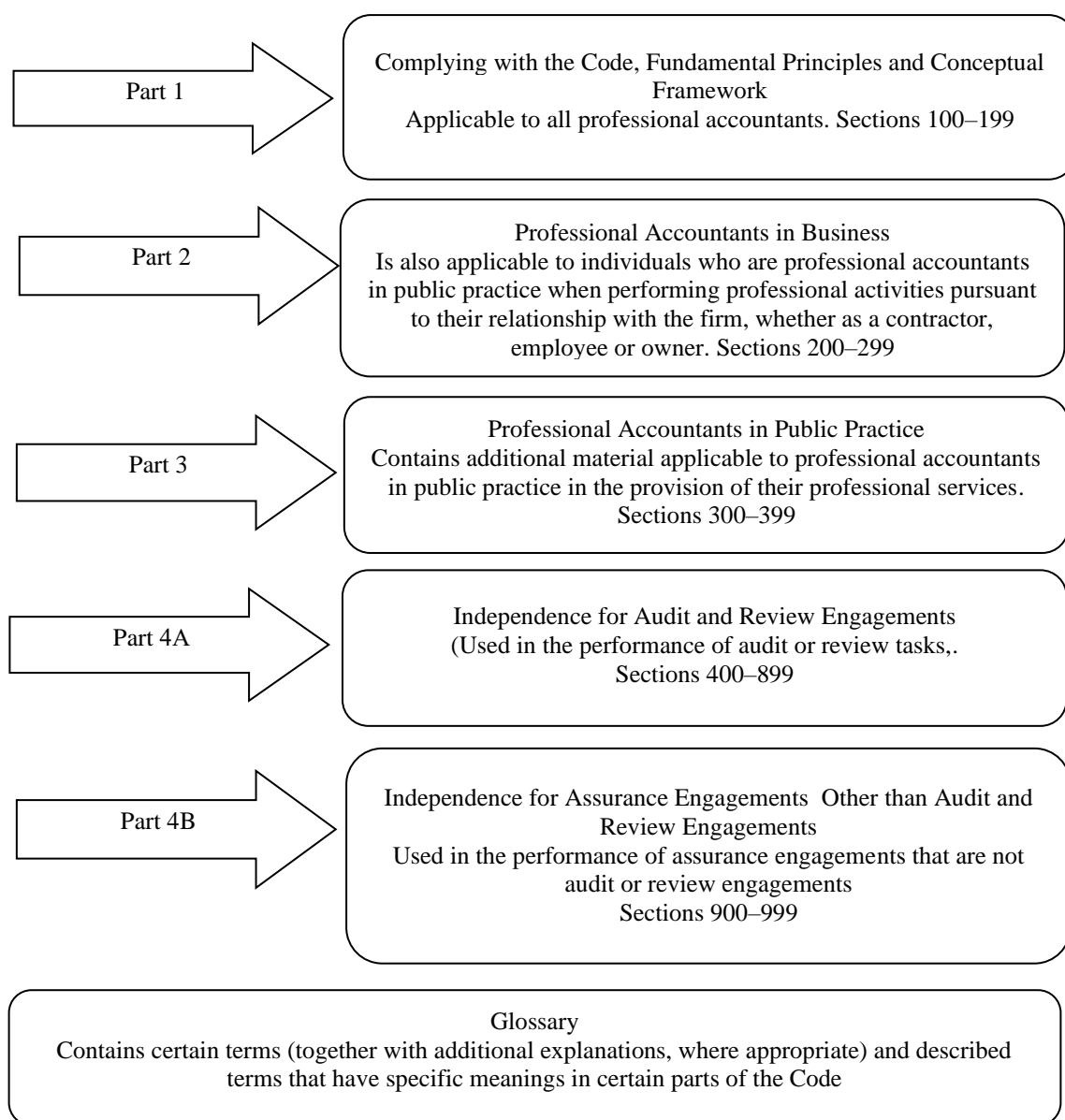


Fig. 1. *The International Code of Ethics for Professional Accountants (including International Independence Standards) version of 2018*

Source: generalized on the basis of [4]

The Code names five fundamental principles of ethics that set the standard of conduct expected of all professional accountants [4]:

- integrity means being open and truthful in all professional and business dealings;
- objectivity means not jeopardizing professional or business judgment due to bias, conflict of interest or improper influence of others;
- professional competence and due care mean:

– to achieve and maintain the level of professional knowledge and skills necessary to ensure that the client or the employer employs a competent professional service on the basis of modern technical and professional standards and relevant legislation;

– act honestly and in accordance with applicable technical and professional standards;

d) confidentiality means maintaining the confidentiality of information obtained as a result of professional and business relations;

e) professional behavior means complying with the relevant laws and regulations and avoiding any conduct that (as a professional accountant knows or should know) may discredit the profession.

Adherence to the principles of professional ethics ensures the functionality of the quality control system of audit and accounting services and is the basis for the formation of social responsibility. In the course of professional activities, there may be the threats of adherence to the fundamental principles that a professional accountant must consider and take appropriate precautions. Characteristics of threats are given in table. 1.

Table 1

Characteristics of threats to the basic principles of professional ethics

№	Threat	Characteristics
1	2	3
1	Threat to one's own interests	The risk that financial and other interests will improperly influence the judgment or conduct of a professional accountant
2	The threat of self-esteem	The risk that a professional accountant will not properly evaluate the results of a previous judgment or an activity performed by an accountant or other firm or employer organization that the accountant will rely on to make a judgment in the course of current activities
3	The threat of protection	The threat that a professional accountant will defend the position of a client or an employer is such that the objectivity of the accountant will be jeopardized
4	The threat of personal relationships	The risk that, as a result of a long or close relationship with a client or employer, a professional accountant will be overly sympathetic to their interests or overly loyal to their work.
5	Threat of pressure	The risk that a professional accountant will refrain from objective action due to actual or perceived pressure, including attempts to improperly influence the accountant

Source: based on [4]

A professional accountant should identify threats and take precautions if necessary. Figure 2 shows the algorithm for identifying and assessing threats to compliance with fundamental principles, the application of precautionary measures.

Professional ethics of tax officers is regulated by the Rules of Ethical Conduct in the bodies of the State Tax Service, approved by the Order of the State Tax Service of Ukraine on September 2, 2019 №52 [7]. These rules establish general requirements for the ethical conduct of employees of the State Tax Service and its territorial bodies, whose activities are aimed at serving the people of Ukraine by protecting and promoting the rights, freedoms and legitimate interests of man and citizen. Employees must adhere to the rules both in the performance of their duties and during non-working hours.

The purpose of the rules is to establish high ethical standards of conduct for employees, conscientious, honest and professional performance of their duties, to prevent the commission of corruption offenses and to promote public confidence.

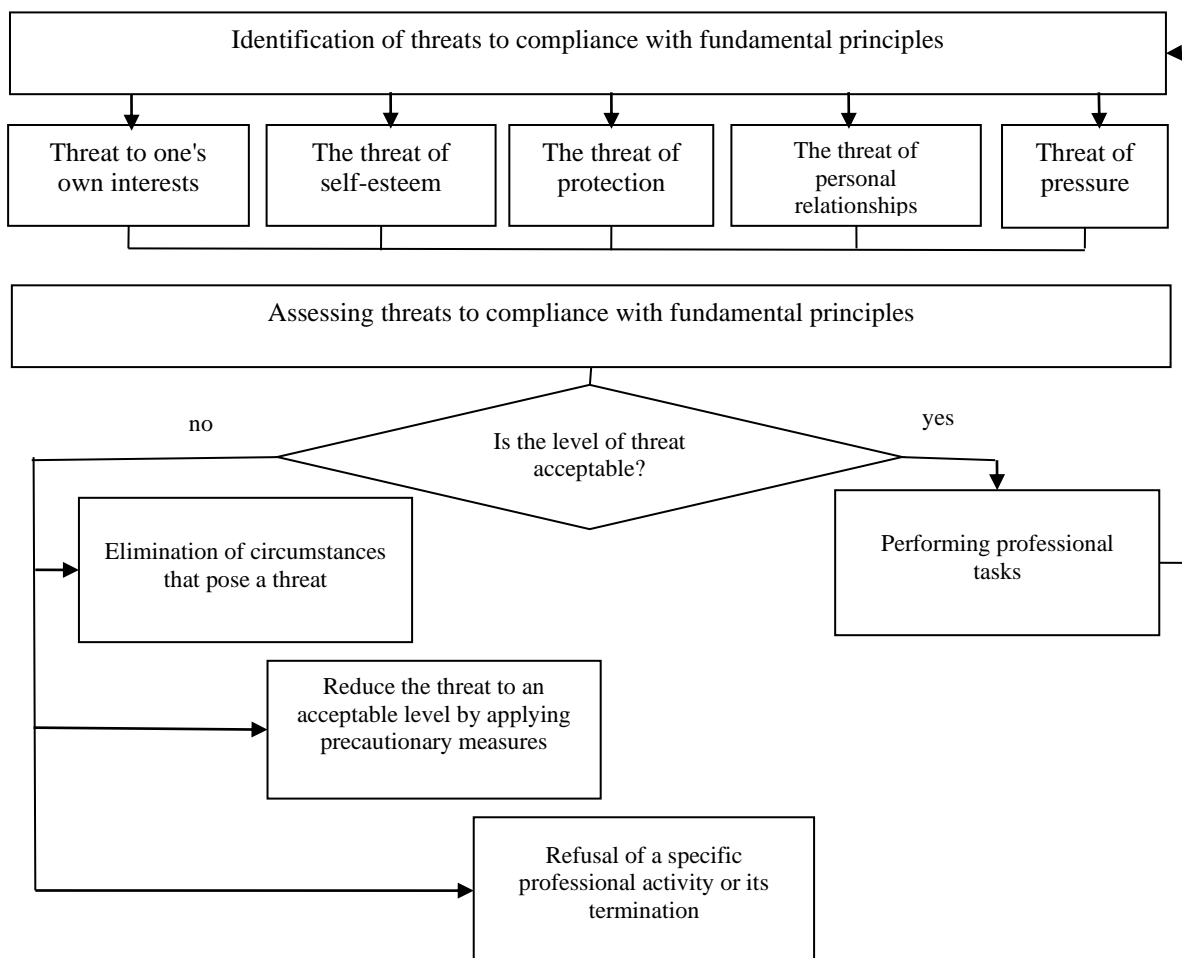


Fig. 2. Algorithm for identification and assessment of threats to compliance with fundamental principles, application of precautionary measures

Source: generalized on the basis of [4]

Strict application of the rules by the tax authorities will help strengthen the authority of the service in the State Tax Service, the formation of a positive reputation of employees, as well as ensuring that citizens are informed about the ethical conduct of employees in relation to them.

Upon being hired by the State Tax Service and its territorial bodies, the person becomes acquainted with the rules of ethical conduct and signs a relevant notice, which is attached to their personal file.

According to these rules, tax officers must be friendly and polite, adhere to a high culture of communication, respect the rights, freedoms and legitimate interests of man and citizen, associations of citizens, other legal entities, honestly and impartially perform their duties, prevent conflicts with citizens, managers, colleagues, subordinates, and are obliged to refrain from implementing decisions or instructions of management, if they are contrary to law [7].

Tax officers are obliged to adhere to the following principles provided by the Law of Ukraine «On Civil Service» [8]: rule of law, legality, professionalism, patriotism, integrity, efficiency, political impartiality, transparency, stability.

Conclusions and prospects for further research. Thus, professional ethics is a necessary component of the practical activities of any specialist. The accounting, auditing and tax professions have their own ethical norms and rules. Compliance with professional ethics by an accountant, auditor and tax officers is one of the factors of the trust of business owners, potential investors and creditors to the results of accounting procedures, audit services and the trust of tax officers to the state and the law.

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