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FUTURE ACCOUNTANT SKILLS: PROFESSIONAL QUOTIENTS FOR SUCCESS

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The landscape for business and professional accountants is being reshaped by a host of existing and emerging drivers and trends in business and politics, economy, science and technology and society's expectations of business. Some of the drivers and trends in these areas affect the entire accountancy profession, some affect specific specialist areas and roles, and the extent of their impact and the expected results may vary widely.

This analysis suggests that to add value for their employers and clients, professional accountants of the future will need an optimal and changing combination of professional competencies; a collection of technical knowledge, skills and abilities, combined with interpersonal behaviors and qualities. By 2020, all professional accountants will need to develop and balance the components of the necessary professional quotients to fit their role and stage of career.

Professional accountants of the future will need to develop and demonstrate the ability to combine their technical knowledge, skills and abilities with softer skills concerned with interpersonal behaviors and qualities. Each accountant's professional quotients (PQ) will reflect their competency and skill across seven constituent areas. Technical skills and ethics (TEQ) and experience (XQ) will be combined with intelligence (IQ) and digital awareness (DQ); interpersonal behaviors, skills and qualities will be reflected in quotients for creativity (CQ), emotional intelligence (EQ) and vision (VQ). Just as individual IQ scores can be raised (sometimes significantly) by appropriate teaching, experience, training and development, so too can TEQ, CQ, EQ, VQ and XQ.

Technical expertise and ethics are and will remain vital; over the next decade some technical knowledge and skills will increase in value, others will decrease, and new knowledge and skills will be required. What is considered the 'optimal' mix will vary across specialist domains, roles, organizations, industries and geographies, and it will evolve in response to change. This section explores the drivers and trends that are most likely to shape the practice of accountancy and the role of the accountancy profession up to 2025 and beyond. It does this by considering the impact the trends may have on the future need for professional accountants, what will be expected of them and the value of new and existing technical and interpersonal competencies, in each of the following technical areas:

- audit and assurance
- corporate reporting
- financial management
- strategic planning and performance management
- tax, and
- governance, risk and ethics.

Audit and assurance play an important role in the operation of capital markets and wider economic activity nationally, regionally and globally. Audit is the primary way of increasing shareholder trust in company financial statements and for businesses to reduce their cost of capital. Accountancy firms also evaluate and improve internal controls and provide valuable assurance over financial and non-financial data. Independent accountants' reports can provide comfort – to current

and prospective shareholders, management, the board or trustees, regulators and other stakeholders – that staff, processes and systems are generating reliable information.

Producing the financial statement audit has always been a public-interest activity, but ideas of what constitutes the public interest have shifted over time. Moves towards more transparency and comparability in corporate reporting and greater relevance and utility in financial statements and related disclosures, primarily as a result of IFRS adoption around the world, have led to more data than ever before being provided in financial statements and accompanying reports. In preparing financial information, companies are increasingly calling upon specialists, such as actuaries and valuations experts, to help prepare the most complex areas of the accounts. Technology trends, such as widespread access to internet-connected devices and large amounts of data, are driving innovations in reporting, with users demanding information tailored to their needs. At the same time, politicians and regulators have strengthened standards. As a result, the financial statement preparation and audit have become much more complex.

As standards have developed and been updated to address the biggest, most complex companies and their audits, smaller companies have struggled to follow those standards in preparing their financial statements. Governments, keen to demonstrate that they are responsive to smaller company issues, have sought to free the smallest companies from the ‘burden’ of the financial statement audit. For those that choose not to be audited, other forms of assurance are beginning to be developed. New regulations have triggered a wave of audit tendering among larger listed companies, and rules about the provision of non-audit services to audit clients have been tightened further still. At the same time, this opens up opportunities for other firms to satisfy companies’ assurance needs.

Governments have sought to balance the need for tighter regulations against the risk of making audit unprofitable and unattractive for firms to provide.

Audit professionals expect some technical challenges to loom larger than others over the years to 2025. The audit of fair value and the audit of international groups are examples of emerging hurdles: obtaining reliable information relevant to fair values can be challenging for preparers of financial statements (for equity investments and financial instruments, for example) and consequently for auditors. Sector knowledge, business awareness and a global perspective rank joint third on the list of most important missing skills, but they are considered much less important than the lack of communication and IT skills.

In contrast, auditors believe that some technical skills will become less important over the next decade. A reduced need for attention to detail is expected in some areas as technology automates more basic ‘tick and bash’ work and reduces the need to evaluate supporting documents manually. In regions with a mature public sector, fewer sector-specific skills will be needed, as public and private sector audits become more alike. Rising audit thresholds across Europe may reduce demand for small entity audit (and the associated skills). By contrast, this is not expected in regions such as Hong Kong, where all registered companies are required to have a statutory financial statement audit.

There are some already important non-technical competency areas that auditors expect to become even more important over the next decade. This list is topped by IT knowledge, followed by communication skills. These also top the list of the competency areas where auditors believe that important skills are currently lacking; though more than twice as many auditors shortlist IT competency as communication skills. Sector knowledge, business awareness and a global perspective rank joint third on the list of most important missing skills, but they are considered much less important than the lack of communication and IT skills.

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