

Formation of Specialists' Legal Competence in the System of Life Long Education

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Abstract: The article scientifically argues and develops conceptual and methodological principles of formation of legal competence of specialists in the system of life long education. It is confirmed that their training acquires efficiency when implemented according to specific theoretical and methodological research principles. The essence and content of the formation of legal competence of future specialists (on the example of accounting and taxation specialists), components (cognitive, motivational, activity, reflective and information-logical), criteria, indicators and levels of its formation are revealed.

The pedagogical conditions of formation of legal competence of future specialists in accounting and taxation in the system of lifelong education are substantiated; theoretically developed and experimentally tested a comprehensive structural and functional model of the formation of their legal competence.

It is proved that the application of the author's concept of formation of legal competence of specialists in the system of life long education, first of all, updating of content, the realization of defined and substantiated pedagogical conditions and developed structural-functional model, promotes the effective formation of all components of legal competence of future specialists. Checking the level of formation of the components of legal competence of future specialists in accounting and taxation in the system of lifelong education was carried out taking into account the defined structure of legal competence using the criteria defined in the study of its formation.

Keywords: *higher education, professionals in accounting and tax professional competence, legal competence, innovation and education and technologies st, scientific and methodological support, higher education institutions, improved training, continuous education system, structural and functional model.*

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1. Introduction

European integration, which contributes to the further enlargement of the European Union, the elimination of customs borders, strengthening cooperation between its member states, harmonization of interstate legislation, have created the conditions for increasing the mobility of European citizens. At present, the European labor market needs internationally understood educational qualifications, standardization of educational services and the issuance of universal diplomas in education. Therefore, the main goal of modern reforms is to harmonize the educational resources of European countries, through the creation of European standards, transparent qualifications and a single socio-economic space. In addition, each country of the European Union and the candidate country must meet the political and economic conditions: a stable democratic government that recognizes the rule of law and the corresponding freedoms and institutions.

The introduction of the Bologna Process into European education was aimed not only at its universalization but also at increasing its competitiveness in the world market of educational services. After all, participation in the Bologna process involves the use in the national education system of a competency-based approach to the formation of future professionals' professional competencies, including economic and legal. But in the education systems of European countries, there are still some differences, so it is important to standardize them according to the general system. In the process of improving the grading system to replace the ECTS grading scale in 2009, a statistical Grade Distribution Table was introduced. A draft European Score Conversion System (EGRACONS) is currently being developed.

The theoretical substantiation of the application of the competence approach in national higher education has not been completed either, therefore the normative set of key competencies corresponding to the requirements of modernity has not been determined. It is obvious that the transition to a new model of education eliminates the passive role of participants in the educational process. After all, only an active position in the acquisition of knowledge will create for future professionals the prerequisites for the implementation of an individual lifelong learning trajectory.

2. Analysis of recent research and publications

In the analyzed research Acquadro Maran, D., & Begotti, T. (2020) presents different approaches to the formation of legal competence in the process of training professionals in certain specialties. However, the problem of the legal competence formation of future specialists in accounting and taxation was not the subject of special studies. Researchers did not pay attention to the substantiation of the content of legal competence of future specialists in accounting and taxation and studied the pedagogical aspects of the formation of legal competence of students at different stages of lifelong learning.

Ozawa M., Maeda, N. Mori, M. Kurimoto, K. Tsuchiya, M. & Horibe K. (2020) in their studies reveal the Regulations on the law enforcement of school education in the form of individual lessons, using various media and online learning . Jones M.C. (2020) demonstrates "The Right to Exit: Sexual Orientation and Gender Identity in America's Public Schools," as students and teachers who identify as lesbian, gay, bisexual, and / or transgender (LGBT) still face legal and emotional struggles when it comes to expressing one's sexuality or gender identity in different school contexts. Cantatore F., McQuoid-Mason D., Geldres-Weiss V. & Guajardo-Puga J.C. (2020) conducted a comparative study of legal education and employment skills of graduate students in Pro bono legal clinics who face problems in the labor market, regardless of where they live. Agüero Contreras, Fernando Carlos & Pérez Peña, Oscar Alberto (2020) assessed students' satisfaction with academic performance and professorial performance in the context of teaching practices of teaching sociology of law, most of which are traditional, based on outdated competencies of the colonial past. Contreras F.C.A. & Pena O.A.P. (2020) tend to teach the sociology of law in education by legal professionals.

Puccio F.D. (2020) conducted a qualitative comparison analysis of the impact of past experience on law students when they were still high school students and identified the dynamics of events that formed the basis of these distinctive achievements. Wang J. (2020) conducted a study of the impact of legal education on the rule of law based on the initial knowledge of the respondents. Murphy M. (2020) prefers education, the limits of which are in institutional and professional practice. Gezuraga I.O., & Garbizu I.S. (2019) created a training and innovation project of the final degree (FDP) for the acquisition of basic legal competencies at law faculties. Garay T.E. (2019) offers training based on the paradigm of competency formation and pedagogical practice according to the update of the curriculum model for

legal training of qualified specialists at Atacama University. Beca JP, Castillo E., Cid A., Darritchon E. & Lagos S. (2019) offer a new design of the final exam for the competencies of the law curriculum, which consists of two parts: the first is to solve three cases during the last semester of the curriculum, and the second - in the oral defense of one of the cases. Kuzminskyi A.I., Bida O.A., Kuchai O.V., Yezhova O.V. & Kuchai T.P. (2019) disclose information support of educators as an important function of the postgraduate education system, where it is necessary to create an automated corporate information system and a relevant Internet site that can provide remote search and delivery of electronic materials from the State Scientific and Pedagogical Library and libraries; exchange of resources with other libraries and organizations; development of information and telecommunication technologies in postgraduate education institutions; teaching teachers to use computer technology, etc.

Diaz M., Herrera A. & Paronyan H. (2018) challenge the reform of legal processes for the formation and development of communicative competence in law students. Hidalgo I.M. (2018) creates an assessment of competencies in the law school of the Metropolitan University of Ecuador, which allows us to develop specific and general competencies in law students and their assessment. The author provides specific criteria to be considered in the training and assessment of competencies, as well as an appropriate planning model. Gerard A., & Gainsford A. (2018) use the foundations of legal knowledge to teach the cultural competence of indigenous peoples (Aborigines and Torres Strait Islanders) as custodians of one of the oldest cultures. Kaufmann D., & Picco-Schwendener A. (2018) created the CCdigitallaw center, which is primarily focused on Swiss universities and libraries and offers a high-quality and easy-to-use knowledge base, a wide range of training courses and a competent advisory service. With the advent of information and communication technologies, Swiss universities and libraries are increasingly exposed to copyright, data protection and other legal issues. As a result, legally correct actions are becoming increasingly important. The Center for Digital Law Competence (CCdigitallaw) offers a wide range of support available to all. It is the result of a combination of two key petitions: the DICE project and the legal service of the University of Basel Library. The merger allows you to combine existing knowledge, expand it and offer it to a wider target group.

Based on the analysis of scientific research Andrews, B., Watson, P. J., Chen, Z. J., & Morris, R. J. (2017) in the field of legal competence of specialists in various specialties, it is determined that the *legal competence of* future accounting and taxation specialists has the following components:

cognitive (system of legal knowledge), *motivational* (accepting legal values by a specialist), *activity* (ability to use legal knowledge to perform practical tasks in professional activities), *reflexive* (the ability of an individual to the independence of legal decisions), *information-logical* (ability to work with sources of law). Relevant indicators (cognitive, target, practical, personal, effective) are defined and characterized for each of the specified components.

The purpose of the article is to substantiate the peculiarities of the formation of the legal competence of students in the system of continuing education.

Research hypothesis: the formation of legal competence of future specialists in accounting and taxation will be effectively provided the justification, development and experimental verification of theoretical and methodological principles of formation of their legal competence in higher education institutions.

3. Research methods

3.1. *Participants in the experiment*

Experimental work was carried out on the basis of Ternopil National Economic University, Vinnytsia Cooperative Institute, Vinnytsia National Technical University, Vinnytsia Academy of Continuing Education, Vinnytsia Regional State Administration, Kherson Regional Academy of Kherson Regional Education. Communal institution "Physical and mathematical gymnasium № 17 of Vinnytsia city council", School № 27 of Vinnytsia city council". The study involved 172 students of general secondary education, 475 bachelors, 175 masters and 199 students of the Academy of Continuing Education, the total number of respondents - 1021. The experiment was conducted by the specialized academic council of Vinnytsia National Technical University (protocol № 11 from 15.05.2019). The ethical rights of all participants are respected. The study was conducted in the natural conditions of the educational process higher educational establishments, providing general conditions for participation in the experiment: the same time and duration of the training, the same measuring materials to diagnose the level of legal competence of future specialists in accounting and taxation in continuing education.

The experiment was conducted in the process of teaching legal and professional disciplines, taking into account interdisciplinary integration. The main tasks that were solved in the process of pedagogical experiment are: determining the structure of legal competence of future specialists in

accounting and taxation in the context of continuing education and substantiation of the characteristics of the levels of its formation; testing the research hypothesis on the effectiveness of certain pedagogical conditions for the formation of legal competence of future specialists in accounting and taxation; approbation of certain methodological features of formation of legal competence of future specialists in accounting and taxation and developed methodological support of the educational process at each of the stages in the conditions of continuing education; adjustment of theoretical and practical recommendations for the formation of legal competence of future specialists in accounting and taxation in the context of continuing education after a pedagogical experiment.

3.2. Methods of conducting a pedagogical experiment

The gradual implementation and verification of the effectiveness of the training technology through the application of the developed methodological support and improvement of the content, forms, methods and means of educational interaction of subjects and objects of the educational process in the system of the special professionally-oriented educational environment. At each stage of the study, specific tasks were performed, which were characterized by certain results; each of the stages played an important role in the formation of legal competence of specialists in the system of lifelong education. To determine the dynamics of the levels of legal competence of future professionals, diagnostic tools (components, indicators, criteria, research methods, as well as the author's diagnostic program) were developed, which can be used to diagnose student training, activate and reorganize the diagnostic system and monitor education quality increasing the methodological readiness of teachers to monitor the formation of legal competence of future specialists in accounting and taxation.

Educational technology of legal competence formation in the system of life long education, educational and scientific publications can be used in the educational process of pedagogical free economic education of Ukraine, postgraduate education, advanced training and retraining to form and develop legal competence of specialists of various specialties. The practical significance of the study is confirmed by the possibility of using its results in the development of curricula and manuals on the use of ICT in the educational process, as well as training future professionals in various specialties using innovative educational technologies.

To analyze the results of the study and establish their reliability we used: graphic methods for visual presentation and graphical interpretation of

results; mathematical (registration, ranking, primary and secondary statistical processing of experimental results) - to process the obtained data and establish quantitative relationships between the phenomena and processes studied; mathematical statistics and computer data processing (Spearman and Student criteria and Fisher's angular transformation) for statistical processing of the obtained results.

One of the main components of the professional competence of future specialists in accounting and taxation is legal competence, as they must have sound legal knowledge in the field of their professional activity and understand the responsibility for illegal decisions. In addition, recent changes in Ukrainian legislation expand people's opportunities for independent participation in administrative, constitutional, economic and legal relations, so the importance of legal competence as a component of professional competence of an economist in the system of adaptation of the Ukrainian economy to the world.

Legal education and, as a logical consequence, the formation of legal culture, is considered as one of the important areas of personal development and is one of the features of the State of Rights. The section analyzes the features of acquiring legal knowledge in the process of professional training of future specialists in accounting and taxation abroad in order to introduce the positive experience of developed countries in domestic higher education institutions. Specialists engaged in accounting and taxation at enterprises are trained abroad in the field of "Economics" with a small degree in specialties. The most effective training programs for economists are those created in Austria, Great Britain, Italy, Canada, Scandinavia, Germany, the United States and France.

It should be noted, that the general tendencies of development of social relations in the economic sphere have a significant influence on the formation of the content of economic education and, accordingly, the formation of the attitude to its legal component. In particular, such as formation and development of branches and institutions of European law; formation of the integrity of the EU legal system; increasing the importance and role of judicial (case) law in the general system of European law; the growing share of so-called "non-state law" - law originating from international organizations, transnational corporations and other similar non-state institutions, in the EU legal system; strengthening and developing the principle of priority of European Union law over the national law of the Member States, etc. The question of the degree of state and legal intervention in the economy is not only the subject of debate but also remains a major issue in the political struggle in the EU. After all, the thesis

of state management of the economy, as well as the opposite in content thesis of non-interference of the state in the economy can not be the basis of practical policy. Therefore, the question of the expediency of training economists with in-depth legal training also remains quite controversial in foreign scientific publications, in particular, the scope and content of additional legal information to be provided to specialists in the field of economics. The analyzed experience of training specialists in the economic field abroad has allowed us to determine that considerable attention is not paid to the purposeful formation of legal competence in the process of professional training. However, the formation of legal and civic competencies is actively taking place at the stage of secondary education, as well as several electives and various educational organizations, where students can deepen their legal knowledge.

Based on the *theoretical analysis* of the peculiarities of the legal competence formation of specialists in non-legal specialties, it is determined that modeling the process of legal competence formation of future specialists in accounting and taxation should be carried out using systematic, personality-oriented, competence and activity approaches. Thus, the legal competence formation of future specialists in accounting and taxation in the system of lifelong education during professional training is considered as a pedagogical task that requires: application of a comprehensive approach to the formation of legal competence of future specialists; giving preference to the practical component in the process of forming the legal competence of future specialists, which provides for mandatory testing of acquired knowledge in practice; providing the whole set of certain pedagogical conditions required to achieve the maximum possible formation of legal competence in each student; ensuring the implementation of structural and functional links between the individual components of the proposed model of formation of legal competence of future specialists in accounting and taxation; formation of positive interpersonal relationships on the basis of universal ethical principles and professional ethics; formation of an atmosphere of trust, cooperation, exchange of experience, sociability, etc.

The research was carried out on the basis of the following *basic principles of higher school didactics*, compliance with which, in our opinion, are necessary for the formation of legal competence of future specialists in accounting and taxation: connection of theory with practice, science, system and sequence, consciousness and activity in learning, accessibility, clarity, the strength of knowledge, skills and abilities, individual approach and educational nature of learning.

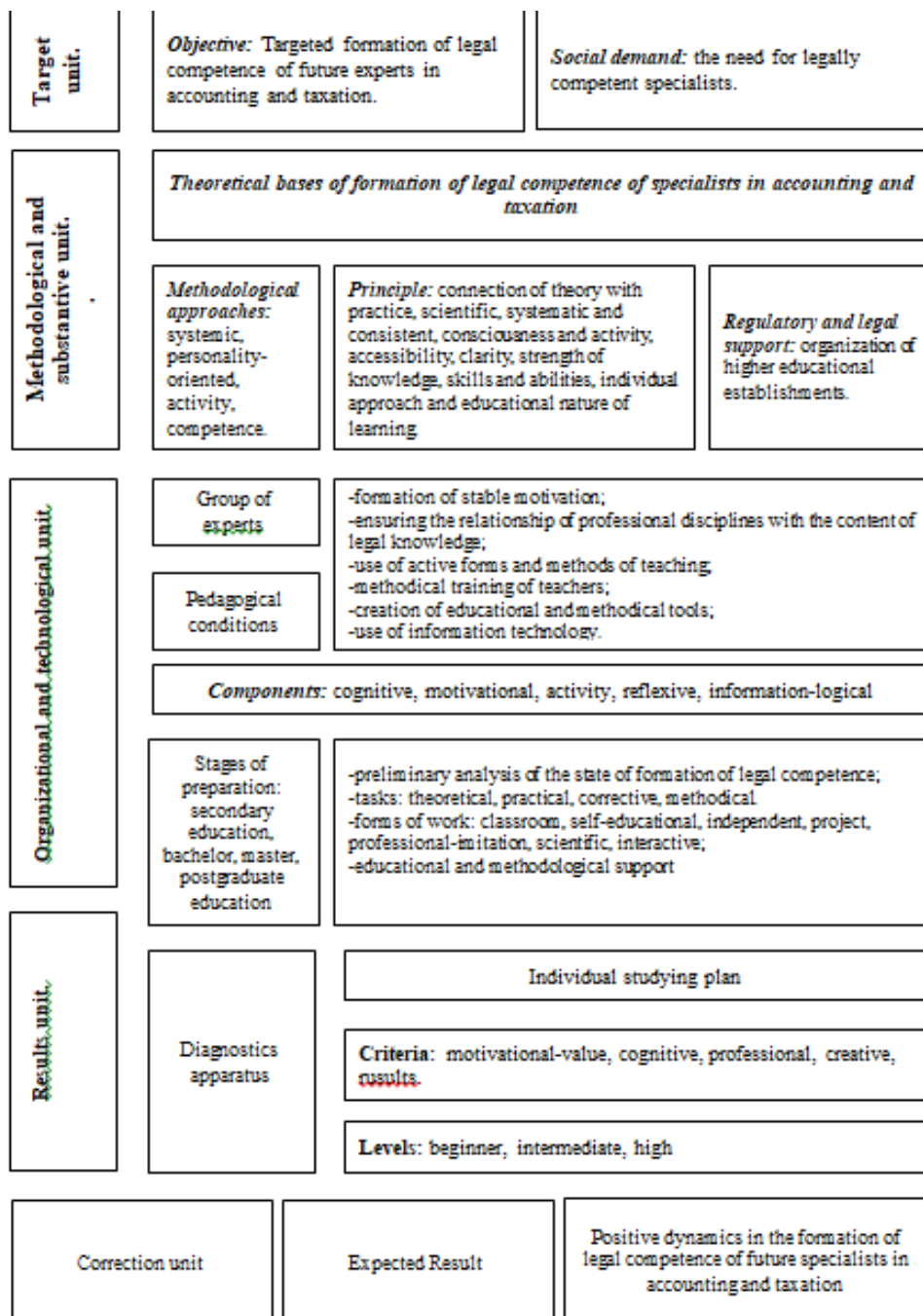


Fig. 1. Model of formation of legal competence of future specialists in accounting and taxation

Source: Pugach (2020).

Mathematical modeling allowed us not only to describe the process of professional training of future specialists in accounting and taxation but also to make this process manageable in terms of guaranteed output, which is the level of formation of their legal competence. The structural-functional model (Fig. 1) also determines the relationship between the level of achievement of learning objectives and the acquired level, allows monitoring the process of formation of legal competence of future specialists in accounting and taxation. Monitoring is associated with the analysis and assessment of the levels of legal competence of future specialists in accounting and taxation in the process of implementing educational technology for the formation of legal competence of future specialists in accounting and taxation at each stage of continuing education and allows to make necessary adjustments in legal training.

4. Results

To verify the significance of the research problem as well as the opportunities for ensuring the formation of legal competence of future specialists in accounting and taxation, a chamber pedagogical experiment was conducted. Teachers of general secondary education institutions, teachers, graduate students and students who were recognized as the best at the ascertaining stage of the experiment were involved into the experimental research. They were systematically consulted on the specifics of the stages of the experiment, made, if necessary, adjustments in the process of its conduct and provided feedback through technical means and workshops. In order to improve the content of professional disciplines and establish relationships with legal disciplines, a survey of experts was conducted, which included teachers of higher and postgraduate education, specialists in accounting and taxation of highly qualified, as well as practicing lawyers in accounting and taxation. The degree of agreement of expert estimates was determined using the Spearman correlation coefficient.

To analyze the results of the pedagogical experiment, the methods of mathematical statistics were used, which enable us to assess the degree of reliability of the conclusions made. Since in the process of conducting a pedagogical experiment control (CG) and experimental (EG) groups are formed, forming two independent samples, we consider it expedient to use Fisher's angular transformation. The application of this criterion allowed us to assess the reliability of the differences between the percentages of the two samples, which register the level of legal competence. The hypothesis of the

experimental study according to Fisher's criterion was formulated as follows: the share of respondents with the appropriate level of formation of legal competence in EG is not higher than in CG; the share of respondents with the appropriate level of legal competence in the EG is higher than in the CG.

The results obtained in the process of *ascertaining the experiment* proved the low level of legal competence of future specialists in accounting and taxation (the initial level was diagnosed in more than 60% of respondents) and, accordingly, the need for research on its formation at all levels of life long education: the direction of general secondary education institutions, institutions of higher and life long education.

During the *formative stage of the experiment*, the following results were obtained at certain levels of the system of continuing education. *Level I*: analysis of changes in the levels of legal competence of students who studied in economics classes. A total of 172 students took part in the experiment, who studied at Secondary School № 27 (94 students) and Physics and Mathematics Gymnasium № 17 (88 students), of which two experimental (EG) and control (CG) groups in each school, which included, respectively, 93 and 89 students. The results obtained at the beginning and at the end of the formative stage of the experiment on the formation of legal competence of students of CG and EG, who studied in classes of economic orientation, are shown in table 1.

The analysis of experimental data showed that at the beginning of the experiment a significant part of students had an initial level of legal competence, respectively, 49.46% and 35.48% in CG and EG. At the end of the experiment, these figures changed to 35.96% and 25.84% in CG and EG, respectively. The average level was found at the beginning of the experiment, respectively in 41.94% and 48.39% of students in CG and EG. At the end of the experiment, these figures increased to 53.93% and 59.55%. A high level of formation of legal competence was found at the beginning of the experiment, respectively in 8.60% and 16.13% of students in CG and EG, and at the end of the experiment, these figures were already, respectively, 10.11% and 14.16%. The analysis of the results of the formative stage of the experiment showed that the majority of students who studied in the classes of economic orientation, there was an increase in the levels of legal competence.

Table 1 - Dynamics of changes in the levels of formation of legal competence of students who studied in classes of economic orientation

Source: Pugach (2020).

Group and status stage experiment	Levels of legal formation competence						Number of persons in group
	Initial		Average		High		
CG (beginning)	46	49.46	39	41.94	8	8.60	93
CG (completion)	33	35.48	45	48.39	15	16.13	93
EG (beginning)	32	35.96	48	53.93	9	10.11	89
EG (completion)	23	25.84	53	59.55	13	14.61	89

However, despite the general increase in the number of students with medium and high levels of legal competence, it was not possible to form legal competence in EG students, as no significant improvement in their performance occurred (statistical significance of Fisher's angular transformation was not confirmed). This, in our opinion, is due to the lack of discipline in the school curriculum "Jurisprudence", and students - the proper motivation.

Level II: analysis of changes in the levels of legal competence of future specialists in accounting and taxation, who study at the educational qualification level "Bachelor". 475 students were involved in the experiment to complete the formative stage, including 102 students from Ternopil National Economic University, 148 students from Vinnytsia National Technical University, 108 students from Vasyl Stus Donetsk National University and 117 students from Mykolayiv National Agrarian University.

In Vinnytsia National Technical University and Ternopil National Economic University, the developed model of formation of legal competence of future specialists in accounting and taxation was fully implemented, in other educational institutions - partially. The results of the experiment are analytically shown in table 2.

Analysis of the data in Table 2 showed that at the beginning of the formative stage of the experiment, most respondents had an initial level of legal competence, respectively 65.26% and 69.06% in CG and EG. At the end of the formative phase of the experiment, these indicators changed, respectively, to 58.36% and 39.05% in CG and EG. The average level of formation of legal competence was found at the beginning of the experiment, respectively in 30.88% and 28.01% of students of CG and EG, and at the end of the experiment, these indicators changed to 35.32% and

47.81%, respectively. A high level of legal competence was found at the beginning of the experiment, respectively in 3.86% and 2.93% of students of CG and EG, and at the end of the experiment, these figures were already 6.32% and 13.14%.

Table 2 - Dynamics of changes in the levels of formation of legal competence of future specialists in accounting and taxation of EQL "Bachelor"

Source: Pugach (2020)

Group and status stage experiment	Levels of legal formation competence						Number of persons in group
	Initial		Average		High		
CG (beginning)	138	58.23	88	37.13	11	4.64	237
CG (completion)	119	51.52	95	41, 13	17	7.36	231
EG (beginning)	156	62.15	86	34.26	9	3.59	251
EG (completion)	77	31.56	131	53.69	36	14.75	244

Fisher's angular transformation was used for the statistical analysis of the data in Table 2. In two higher education institutions (VNTU and TNEU) the significance of the changes that took place in EG was confirmed, therefore, it can be concluded that the implementation of the model of formation of legal competence of future accounting and taxation specialists studying for qualification level "Bachelor" is not accidental to form the appropriate level of legal competence. In other institutions of higher education, where certain pedagogical conditions of the developed model of formation of legal competence of future specialists in accounting and taxation in the system of continuing education were implemented, no significant changes took place. This means that the formation of legal competence of future specialists in accounting and taxation is possible only if the implementation of the whole set of proposed pedagogical conditions.

Level III: analysis of changes in the levels of legal competence of future specialists in accounting and taxation, who studied at the educational qualification level "Master". The experiment involved 175 students: from Vinnytsia Cooperative Institute - 20, Ternopil National Economic University - 24, Vinnytsia National Technical University - 47, Donetsk National University named after Vasyl Stus - 52, Mykolayiv National Agrarian University - 32, who studied at the educational qualification level "Master".

In Vinnytsia National Technical University and Ternopil National Economic University, the developed model of formation of legal

competence of future specialists in accounting and taxation was fully implemented, in other free economic zones - partially. Analytical results of the experiment are shown in table 3.

Table 3 - Dynamics of changes in the levels of formation of legal competence of future specialists in accounting and taxation of EQL "Master"
Source: Pugach (2020)

Group and status stage experiment	Levels of legal formation competence						Number of persons in group
	Initial		Average		High		
CG (beginning)	29	55,77	19	36,54	4	7,69	52
CG (completion)	25	48,08	21	40,38	6	11,54	52
EG (beginning)	60	55,56	37	34,26	11	10,19	108
EG (completion)	23	22,33	57	55,34	23	22,33	103

The analysis of the obtained data shows that at the beginning of the experiment a significant part of respondents had an initial level of legal competence, respectively 55.77% and 55.56% in CG and EG, and at the end of the experiment, these indicators changed, respectively 48.08% and 22,33%. The average level of formation of legal competence was found at the beginning of the formative stage in 36.54% and 34.26% of students of CG and EG, at the end of the experiment, these indicators changed, respectively, 40.38% and 55.34%. A high level of formation of legal competence was found in 7.69% and 10.19% of students of CG and EG, and at the end of the experiment, these figures were already, respectively, 11.54% and 22.33%. It should be noted that the number of students who showed a high level of legal competence in masters is much greater than bachelors.

Fisher's angular transformation was used for the statistical analysis of the data in Table 3. As in determining the levels of formation of legal competence in bachelors, the significance of its changes in masters was confirmed in two institutions of higher education (VNTU and TNEU). Accordingly, in other institutions of higher education, the formation of legal competence of future specialists in accounting and taxation is possible only if the implementation of the whole set of proposed pedagogical conditions.

Level IV: analysis of changes in the levels of legal competence of accounting and taxation specialists in the system of postgraduate education. The experiment involved 199 specialists in accounting and taxation, who underwent advanced training in postgraduate education, including KVNZ

"Vinnytsia Academy of Continuing Education" and KVNZ "Kherson Academy of Continuing Education". Analytical results of the experiment are shown in table 4.

Table 4 - Dynamics of the generalized changes of levels of formation of legal competence of experts in the account and the taxation in establishments of postgraduate education
Source: Pugach (2020)

Group and status stage experiment	Levels of legal formation competence						Number of persons in group
	Initial		Average		High		
CG (beginning)	8	30,77	10	38,46	8	30,77	26
CG (completion)	5	19,23	12	46,15	9	34,62	26
EG (beginning)	65	37,57	65	37,57	43	24,86	173
EG (completion)	34	19,65	78	45,09	61	35,26	173

Analysis of the data obtained during the experiment shows that at the beginning of the experiment a significant proportion of respondents in CG and EG had an initial level of legal competence, respectively 30.77% and 37.57%, at the end of the experiment these figures changed to 19.23% and 19,65%. The average level of formation of legal competence was found at the beginning of the experiment by 38.46% and 37.57% of students in CG and EG, and at the end of the experiment, these indicators, respectively, changed to 46.15% and 45.09%. A high level of formation of legal competence was found at the beginning of the experiment in 30.77% and 24.86% of students in CG and EG, and at the end of the experiment, these figures were, respectively, 34.62% and 35.26%. It is worth noting that the number of accounting and taxation professionals who have found a high level of legal competence is much greater than bachelors and masters. This indicates that in the process of professional activity they systematically improve their legal competence to solve professional problems.

Based on the statistical analysis of the data in Table 4, it was proved that the implementation of the developed pedagogical conditions of future accounting and taxation specialists in postgraduate education is not statistically significant to increase the level of legal competence of accounting and taxation professionals with some professional experience. That is why the model and pedagogical conditions for the formation of legal competence for its use in postgraduate education institutions require the

implementation of a set of corrective measures and the corrective phase of the experiment.

Thus, the pedagogical experiment to study the peculiarities of the formation of legal competence of future specialists in accounting and taxation in the real conditions of the educational process as a whole confirmed the hypothesis of the effectiveness of developed and implemented in the educational process theoretical and methodological principles of formation of legal competence of future specialists in accounting and taxation. education. At the corrective stage, the experimental data of the formative stage are summarized, interpreted, systematized, appropriate adjustments are made to the educational technology and prognostic directions of further research are determined.

5. Discussion of results

The dynamic change of economic systems at the national and international levels, the richness of the information environment, the rapid development of technology form new requirements and criteria for finding professionals who can adapt to these requirements in the shortest possible time. This is especially true for accounting and taxation professionals, as representatives of this field should not only be well versed in legislative innovations, current trends in national financial markets but also be competent to change the global environment and forecast their impact on economic activity at the local level.

New conceptual approaches to training in the context of economic globalization were offered in the Recommendation on the Development of Adult Education, adopted by the General Conference of UNESCO in 1976 (United Nations Educational, Scientific and Cultural Organization, 1976). The document stated that "adult education" means the integrity of formal and non-formal learning processes, "regardless of the content, level and methods of continuing education received in schools and free educational institutions, as well as practical training, so that people who qualify as adults, develop their abilities, enrich their knowledge, improve their technical and professional skills or gain a new orientation and change their views (behavior) in the double perspective of comprehensive personal development and participation in a balanced and independent social, economic and cultural process.

The study of scientific sources and educational practice allowed us to determine that the formation of legal competence of future specialists in accounting and taxation is a complex, multi-component process, the success

of which is due to a combination of factors, academic mobility, because the profession of a specialist in accounting and taxation is in demand in all sectors of the productive and non-productive spheres of any country.

Specialists in accounting and taxation, especially in managing positions, are required to: understand the essence of legal requirements, to understand the content of legal phenomena and the peculiarities of the use of legal norms in professional activities, and so on. At the same time, accounting and taxation specialists must be aware of the consequences, first of all, legal, of the documents drawn up by them and the decisions made.

Analysis of the historical experience of legal training of future specialists in accounting and taxation showed that their legal education is not given enough attention: in the process of receiving secondary education, students stopped studying the discipline "Jurisprudence", students study certain legal disciplines, which usually belong to free choice students, separated from each other and from future professional activities, which makes it impossible to form their legal competence at a sufficient level. The study of the experience of forming the legal competence of future specialists in accounting and taxation in foreign countries helped to determine the basic methodological and didactic-methodological principles of legal competence of future specialists in accounting and taxation.

The analysis of foreign experience training future experts in accounting and taxation in Austria, Great Britain, Italy, Canada, Scandinavia, Germany, USA and France proved that, first, the more effective is the practice of inclusion of content related professionally oriented courses legal issues, in order to provide students with comprehensive professional knowledge; secondly, the issue of legal education is given considerable attention in the process of obtaining secondary education, so at the time of choosing a profession the entrant already has a certain amount of legal knowledge, which is the basis for further formation of his legal competence.

According to the Concept of Economic Education Development, upon completion of training and acquisition of the educational-qualification level "Master", a specialist in accounting and taxation should be able to improve their professional competence in the system of postgraduate education. The purpose of postgraduate education is to increase the level of economic knowledge, acquaintance with the latest achievements of economics in all spheres of human activity. The basic content of postgraduate education is to form a modern idea of the economics of the subject-spatial environment, its composition, functioning, state and prospects of development; understanding the concepts and laws of economics, information on the main promising areas of economic research

and economic transformation; knowledge of legal aspects of economic activity.

Postgraduate education in educational institutions is defined as "postgraduate education" or education obtained after obtaining the first degree of higher education, ie a bachelor's degree. Postgraduate education in the sense of "postgraduate education" means obtaining the title of Master (MA, Master of Arts) or Doctor (Ph.D., Doctor of Philosophy). The formation of the legal competence of accounting and taxation specialists at the stage of obtaining a second higher education differs from the previous stages by the perceived need for continuous professional growth. The subject who participates in such a learning process has a clearly defined goal, is aware of the consequences of success or failure in learning and has an urgent need for training.

The results of the pedagogical experiment, conducted in the real conditions of the educational process, that was dedicated to the formation of legal competence of future professionals in the system of continuing education showed a significant increase in their legal knowledge and the level of formation of legal competence in general. The effectiveness of the pedagogical experiment was achieved due to the motivation of future lawyers to study legal disciplines as a necessary condition for professional development, introduction of innovative and information technologies in the educational process, interdisciplinary integration and updated programs of professional disciplines. The reliability of the conclusions was proved using the methods of mathematical statistics.

The results of this study are directly important in establishing international cooperation in the study of programs and projects in the context of transforming the system of continuing education in accordance with international partnership standards and implementing a cultural exchange program for education and culture between countries.

Conclusions

Generalization of the results of pedagogical research of the peculiarities of the process of formation of legal competence of future specialists in accounting and taxation in the system of continuing education gave grounds for such conclusions.

It is determined that the model of formation of legal competence of future specialists in accounting and taxation in the system of continuing education is structural-functional, i.e. one that mimics the internal organization of the object (formation of legal competence of future

specialists in accounting and taxation) in statics (higher educational establishments) and in dynamics (educational disciplines, forms, methods, means and technologies of training, etc.), and also reflects ways of interaction of the object with innovative and professionally oriented educational environment through pedagogical conditions as the representation of the real circumstances characterizing and conditioning existence, development and the operation of the facility.

Features of the developed educational technology of formation of legal competence of future specialists in accounting and taxation in the system of continuing education are as follows: implemented in stages in the dynamics of the educational process, each stage is characterized by specific goals and objectives, basic forms, methods and teaching aids; ensures the implementation of a set of pedagogical conditions for the formation of legal competence of future specialists in accounting and taxation in the educational process of the Free Economic Zone; is carried out on the basis of the developed complex of educational and methodical support of this process (educational and methodical manual and methodical instructions to independent and individual work, etc.) and is checked by means of the corresponding diagnostic toolkit.

The effectiveness of the introduction of educational technology in the educational process of formation of legal competence of future specialists in accounting and taxation in the system of life long education has been experimentally tested. Quantitative analysis of the experimental results showed a significant decrease in the number of bachelors with an initial level (-30.6%), a significant increase in middle-level respondents (19.4%) and a positive dynamics of a high level (11.2%) in EG. Similar changes took place in masters: a significant decrease in respondents with an initial level (-33.2%), a significant increase in middle-level respondents (21.1%) and a positive dynamics of a high level (12.1%) in EG. The differences between the achievements of the participants in the experimental and control samples of bachelors and masters are statistically significant (proven through the application of the Fisher angular transformation). In the CG, this trend is less pronounced, no significant quantitative and qualitative changes have taken place here.

Thus, the pedagogical experiment on the formation of legal competence of future professionals in the real educational process as a whole confirmed the hypothesis of the effectiveness of developed and implemented in the educational process theoretical and methodological foundations of legal competence of future professionals in accounting and taxation in continuing education. At the corrective stage, the experimental

data of the formative stage are summarized, interpreted, systematized, appropriate adjustments are made to the educational technology and prognostic directions of further research are determined. Accordingly, the results of the study give grounds to conclude that the purpose of the study has been achieved, the identified tasks have been implemented, the use of the developed pedagogical system significantly increases the effectiveness of legal competence of future specialists in accounting and taxation in continuing education.

The study does not solve all the problems of forming the legal competence of future specialists in accounting and taxation in the system of continuing education. Further research should be aimed at clarifying the pedagogical conditions for the formation of legal competence of specialists in accounting and taxation in secondary and postgraduate education. The results of the study are the basis for the development of educational technologies for teaching legal disciplines of professional training in colleges, institutions of higher and postgraduate education.

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