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FORMATION OF PROFESSIONAL ETHICS OF ACCOUNTANTS, AUDITORS, AND FORENSIC EXPERTS: HISTORICAL ASPECT AND MODERN CONTEXT

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Abstract. *The article analyzes the process of formation of professional ethics of accountants, auditors, and forensic experts in a historical context, as well as its adaptation to modern socio-economic and legal conditions. Particular attention is paid to the relationship between ethical norms and the development of the respective professions, as well as the impact of globalization, digitalization, and competitive factors on the emergence of new ethical risks and conflicts of interest. The main principles of professional ethics that form the foundation for ensuring trust in financial reporting and the results of forensic examinations are examined. Emphasis is placed on the importance of regulatory frameworks, improvement of professional qualifications, development of ethical culture, and the formation of effective mechanisms for monitoring compliance with ethical standards in these fields. The key problems in ethical regulation are identified, and ways to address them are proposed, particularly through the improvement of national legislation and the integration of international standards. Relevant issues include the development of specialized codes of ethics and the strengthening of professional responsibility, which are necessary to maintain high moral standards in accounting, auditing, and forensic expert activities.*

Keywords: *ethics, accounting, auditing, forensic examination, ethical standards, digitalization, globalization, regulatory and legal framework, international standards.*

The article examines the process of formation of professional ethics for accountants, auditors, and forensic experts within a historical context, as well as its adaptation to

contemporary socio-economic and legal conditions. Special attention is paid to the interrelationship between ethical norms and the development of the respective professions, as well as the influence of globalization, digitalization, and competitive factors on the emergence of new ethical risks and conflicts of interest.

The study explores the core principles of professional ethics, which serve as the foundation for building trust in financial reporting and the results of forensic examinations. It emphasizes the importance of effective regulatory frameworks, the continuous improvement of professional qualifications, the development of ethical culture, and the establishment of mechanisms for monitoring and ensuring compliance with ethical standards in these fields.

The article identifies key challenges in ethical regulation, including inconsistencies in national standards, the lack of uniform enforcement mechanisms, and the increasing complexity of professional tasks in the digital era. It proposes solutions to address these challenges, particularly through the enhancement of national legislation, the alignment of local regulations with international standards, and the integration of best practices from global professional communities.

Additionally, the research highlights the relevance of developing specialized codes of ethics tailored to the unique responsibilities of accountants, auditors, and forensic experts, as well as strengthening professional accountability. Such measures are essential for maintaining high moral standards, fostering professional integrity, and ensuring public confidence in accounting, auditing, and forensic practices. The article also underscores the role of education and professional training in instilling ethical awareness, preparing practitioners to navigate ethical dilemmas, and promoting a culture of responsibility in decision-making processes.

In conclusion, the study demonstrates that sustaining professional ethics is not only a matter of individual conduct but also a critical factor in ensuring the reliability, transparency, and credibility of financial and forensic information, thereby contributing to the broader development of an accountable and ethically responsible society.

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