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Soft Skills of a Modern Successful Accountant

Abstract. Introduction. Professional accountants of today have careers that use a wide variety of skills applicable to highly specialized roles. International Accounting Education Standards prescribe the technical competencies and skills accounting professionals need to develop. But there is another category of skills no less important for a financial specialist – soft skills. Numerous foreign publications consider the accountant's professional skills in tandem with their soft skills.

Purpose. The research aims to analyse the content, role and factors of development of soft skills of professional accountants in the context of business requirements in the current economic environment.

Results. The study shows, as requirements for hiring, professionals who demonstrate, in addition to the hard skills exclusive to accountants skills, such as critical thinking, problem solving and teamwork. In a world that is becoming more digital, computerized, and automated, soft skills can be the differentiator between two employees competing for the same promotion or position. Poor organisation and time management skills could cause unnecessary stress, and accountants could risk tarnishing their reputation if important deadlines are missed. Accountants have to stay organised throughout their processes and work. Regulations are constantly changing, as is the technological environment in which accountants function, so the best accountants are open to change and remain adaptive and flexible in approaching their day-to-day activities. Effective communication is essential to all business roles, accountants included. They're responsible for translating data in a visualised and easy-to-understand format. Since accounting and finance teams touch every area of the business, they are expected to work cross-functionally and collaborate well with other employees. Learning and education are constant in the accounting profession. Accountants are required to remain objective, ethical, and honest with regard to their tasks. The contribution of this research is to provide institutions, educators and professionals in the area, with insights into the requirements demanded by the job market for accounting professionals.

Conclusions. To develop certain soft skills is always necessary in tandem with hard skills. Some of soft skills are character traits, the rest are acquired with life and professional experience. However, it is possible to develop soft skills at any age, the main thing is to set up such a goal and clearly determine the competencies that require improvement. The study found that the importance of both groups of skills to perform professional tasks by the accountant is undeniable. The success of the accountant's career depends directly on achieving the balance of soft and hard skills.

Keywords: accountant; accounting; soft skills; hard skills; employers.

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Soft Skills сучасного успішного бухгалтера

Сучасні бухгалтери повинні володіти широким спектром навичок. Міжнародні стандарти бухгалтерської освіти передбачають технічні знання та навички, які необхідно розвивати спеціалістам з бухгалтерського обліку. Але є ще одна категорія навичок, не менш важлива для фахівця з бухгалтерського обліку – soft skills. Численні закордонні видання розглядають професійні навички бухгалтера в тандемі з його soft skills.

Дослідження спрямоване на аналіз змісту, ролі та факторів розвитку навичок бухгалтера в контексті сучасних вимог бізнесу.

Розкрито та охарактеризовано навички, окрім характерних для бухгалтерів hard skills, таких як: критичне мислення; гнучкість; робота в команді та інші. У світі, який стає все більш цифровим, комп'ютеризованим й автоматизованим, soft skills можуть відрізнити двох працівників, які змагаються за посаду. Недостатня організованість та недосконале управління часом можуть спричинити стрес, а бухгалтери ризикують знизити свою репутацію, якщо пропустять важливі терміни звітування. Стандарти обліку постійно змінюються, як і технологічне середовище, в якому працюють бухгалтери, тому працівники повинні бути відкритими до змін і залишатися адаптивними та гнучкими до ведення бухгалтерського обліку. Ефективна комунікація є важливою для всіх працівників, включаючи бухгалтерів, саме вони трансформують фінансові дані у візуалізований і легкий для розуміння формат. Оскільки бухгалтери взаємодіють з всіма сферами діяльності підприємства, очікується, що вони ефективно співпрацюватимуть з іншими підрозділами підприємства. Постійне навчання та підвищення кваліфікації є необхідною складовою у роботі бухгалтера. Бухгалтери повинні залишатися об'єктивними, етичними та чесними під час виконання своїх обов'язків. Внесок цього дослідження полягає в тому, щоб надати закладам освіти та професійним організаціям розуміння сучасних вимог ринку праці до бухгалтерів.

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Встановлено, що розвивати м'які навички завжди необхідно в тандемі з жорсткими навичками. Деякі soft skills є рисами характеру особистості, решта набуваються з життєвим і професійним досвідом. Проте розвивати soft skills можна в будь-якому віці, головне – поставити таку мету та чітко визначити компетенції, які потребують вдосконалення. Дослідження показало, що важливість обох груп навичок для виконання професійних завдань бухгалтером є незаперечною. Успіх кар'єри бухгалтера безпосередньо залежить від досягнення балансу м'яких і жорстких навичок.

Ключові слова: бухгалтер; бухгалтерський облік; soft skills; hard skills; роботодавці.

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Formulation of the problem. Accountants are in demand in various industries, from government and non-profit organizations to manufacturing and service firms.

Several different types of accounting exist to meet the needs of various organizations (Table 1).

Table 1. **Types of Accounting**

Types	Meaning and goal of accounting
Financial accounting	focuses on the financial statements prepared for external users, such as shareholders and creditors. The goal is to provide accurate and timely information that will help these individuals make informed decisions about the company.
Management accounting	provides information to internal users, such as managers and executives. The goal is to help these individuals make decisions about how to run the company in a way that will maximize profitability.
Tax accounting	focuses on the preparation of tax returns and tax payments. The goal is to ensure that the company pays the correct amount of taxes; does not overpay or underpay.
Government accounting	focuses on the financial reporting requirements of governmental entities such as cities, states, and federal agencies. The goal is to ensure that these entities are transparent in their financial dealings and use taxpayer money wisely.
Accounting information systems	Accountants use accounting information systems to collect, store, and analyse financial data. Accounting information systems specialists design and maintain the computer systems used to store financial data. They use knowledge of accounting principles and information technology to help organizations automate their financial processes.
Forensic accounting	Forensic accountants investigate fraud and embezzlement cases. They use their skills in accounting and investigation to gather evidence and build cases against individuals or organizations accused of wrongdoing. Forensic accountants may also be involved in testifying in court as expert witnesses.
Public accounting	is the field of accounting that deals with the financial statements and records of public, government, and non-profit organizations. Public accountants ensure that these organizations' financial statements comply with accounting principles. They may also provide tax, advisory, and consulting services to their clients.
Auditing	involves an independent review of a company's financial statements to ensure that they are accurate and in compliance with accounting principles. Auditors may also perform operational audits to assess an organization's internal controls or compliance with standards

Source: formed by the author using [1]

Professional accountants, whether financial, forensic, tax, or managerial of today have careers that use a wide variety of skills applicable to highly specialized roles. When the editors of the Journal of Accountancy wrote in 1912 that an accountant is beginning to be “looked upon as a business physician”, they could not have envisioned the dynamic array of accounting practice areas that would exist 100 years later. Changes in tax laws and the regulatory environment, as well as the expansion of global commercial business and increased financial controls continue to drive the demand for skilled accountants in the public and private sectors.

While the foundation of accounting is based on uniform accounting practices, there are many different ways for accountants to apply these core principles:

1. Government and non-profit accounting jobs.

2. Public accounting jobs: cost estimator, enrolled agent, forensic accountant, real estate appraiser, tax accountant, tax attorney, tax preparer.

3. Private accounting jobs: accounting clerk, accounts payable/receivable clerk, accounting information system specialist, actuarial accountant/insurance accountant, bookkeeping, budget analyst, capital accountant, comptroller/financial controller, cost accountant, environmental accountant/sustainability measurement, payroll accountant.

4. Financial services: business valuation specialist, certified financial planner, financial analyst, tax consultant.

Accounting involves only transactions that can be expressed in monetary terms. Some people call accounting “the language of business,” and its purpose is to help users of accounting information make better decisions.

These are among the many tasks that accountants perform for their clients:

- organizing and maintaining financial records;

- evaluating financial operations and making recommendations to management about best financial practices;
- examining account books and accounting systems to make sure they are efficient and conform to accepted standards and accounting procedures;
- preparing tax returns and related tasks;
- examining financial statements to make sure they are accurate and meet legal requirements;
- suggesting ways to increase revenue, reduce costs, and improve profits [2].

The International Federation of Accountants (IFAC), an organization that supports the development, adoption, and implementation of international standards for accounting education, through the International Accounting Education Standards Board (IAESB), created a standard called the International Education Standard (IES), which establishes guidelines for technical competencies (IES 2) and professional skills (IES 3) required for the accounting professional.

IAESB is a normative body, which works in the public interest by strengthening the accounting profession and developing and improving accounting education. IAESB aims to develop International Education Standards for international adoption and application, and to encourage the implementation of the International Accounting Education Standards (IES). These standards prescribe the technical competencies and skills accounting professionals need to develop throughout their training and assist, in addition to IFAC members, other entities interested in accounting education, such as universities, employers, regulatory bodies, government authorities, accountants, and academics (IAESB, 2019a).

For this institution, professional competency is the skill to perform a role according to a defined standard and consists of an integration and application of: Technical competency; Professional skills, values, ethics, and professional attitudes (IAESB, 2019b). There is a specific standard for each of these competencies [3].

Any head of the company perfectly understands that the success largely depends on the qualifications of employees responsible for the financial sphere. Therefore, foremost, the employer evaluates the hard skills of candidate for the position of accountant: profile education, the level of knowledge in the field of accounting and taxation, IFRS, confident work with accounting software. But there is another category of skills no less important for a financial specialist, mastery of which neither a diploma nor experience guarantee. It is about soft skills.

Hard skills are the knowledge and skills necessary for work. For example, the ability to keep accounting, conduct financial analysis or audit in the company. The requirements for hard skills are usually spelled out in job descriptions, and they are indicated as functional responsibilities.

Soft skills are personal skills that help to negotiate with people, achieve success in work and in life. These include:

time management, balance, motivation, the ability to work in a team, responsibility, etc. Such qualities are difficult to track and demonstrate. But it is for them that the future of many professions.

According to the McKinsey global Institute, by 2030, about 400 million specialists performing highly specialized work can be replaced by robots. Automation will not affect those whose tasks include human management and social interactions [4]. At the same time, Harvard University studies showed that the hard skills only 15% affect the career; the rest depends on the degree of development of soft skills. But one does not work without the other. Professional skills allow you to fulfil their work qualitatively, and personal ones help the specialist better present and more expensive to sell their professionalism, experience and achievements.

To confidently perform work in the professional field, it is necessary to develop 4 groups of universal soft skills: social, intellectual, volitional and leadership.

Social skills help to negotiate and successfully interact with people (sociability, competent written and oral speech, the ability to perform in public, empathy, flexibility and adoption of criticism).

Intellectual skills are responsible for professional development in the selected area (analytical mindset, the ability to see and solve the problem, good memory, learning, creativity).

Volitional skills allow you to achieve success and overcome obstacles on the way to the goal (focus on the result, management of time, perseverance, stress resistance, willingness to perform routine work).

Leadership skills it is necessary to lead people, to motivate and correctly distribute resources to achieve goals (the ability to make a decision, responsibility, the ability to form a team, mentoring, the ability to resolve conflicts).

The paradox of soft skills is that they are intangible, but greatly affect success in work. On the one hand, they are considered a given, innate qualities or part of education, but at the same time they need to develop them all their lives.

However, despite the relevance of this issue for the labour market, Ukraine has virtually no fundamental research on this topic. Instead, numerous foreign publications consider the accountant's professional skills in tandem with their soft skills. Paying proper scientific and practical results of research conducted by these scientists, it should be noted that the problems of finding a balance of skills of modern professional accountant need generalization and further resolution.

Analysis of recent research and publications. The analysis of the latest publications indicates the relevance of the topic of research for different types of economic activity, categories and levels of professional groups, in particular for accountants. The hard and soft skills research is mainly performed in two main areas, namely: in the context of the formation of educational programs

of educational institutions and in the formation of a system of professional skills that meet business tasks.

Formulation of research goals. The purpose of the study is to determine the content, role and factors of development of soft skills of professional accountants in the context of business requirements in the current economic environment.

Outline of the main research material. Almost all employers want to receive responsible financial specialists who are able to work in a team and for the result. Some companies are allocated to soft skills as personal skills, and some indicate them in basic requirements and even functional responsibilities.

Scrupulousness, hard work and honesty are the main qualities of the ideal accountant. Those who are afraid of routine cannot resist the accounting department are not ready to take responsibility or sit in one place for a long time. Working with reporting requires the accountant not only good self-organization, but also, the so-called accounting conscience. A responsible specialist will never go on vacation in the midst of the reporting period and will not abandon the documents unfinished. Sometimes the accountants may seem “boring”, since they constantly double-check everything. But this is their strong side. After all, the accountant has to keep records of many documents, monitor taxes and contributions. Sometimes it is necessary to redo the documents several times. And this requires endurance and perseverance.

Like few other professions, accounting uniquely allows professionals to be both a numbers person and a people person. While they analyse and report on a wide range of data, accountants also interact with diverse clientele and break down financial information into language that the average person can understand. It's important to know the best skills employers are looking for in their accounting employees.

Accounting is an exact field, which means there is little room for error. Not surprising then, employers are looking for technical skills in their accountants to ensure they have the expertise to accurately and ethically manage, analyse, and report on an organization's or individual's financial activities. Employers are also looking for soft skills, or the less tangible abilities that help employees excel on the job.

The role of an accountant is crucial to businesses of all sizes. When it comes to the skills of an accountant, there are a handful of hard and soft skills that are required to do the job right.

As accountancy departments adopt automation solutions, the typical role of accountants is starting to take a new form as businesses undergo digital transformation. This means that accountants are no longer only bogged down completing manual and data-heavy tasks. Instead, they are widening their scope to serve as strategic business partners within organisations, with the aid of automation solutions. That being said, the critical skills still remain.

Accountants should possess the following:

1. Business knowledge. In general, accountants coordinate and collaborate with professionals across departments within a business. That's why it's important for them to have general business knowledge and understand how their finance functions affect different departments.

2. Technology expertise. As time goes on, more technology is deployed within organisations, including within the finance department. As such, it's of great value when accountants have up-to-date knowledge and understanding of the latest technologies. It also is helpful when businesses select software solutions that don't require the utmost IT skills to utilise properly, such as out-of-the-box and low code automation solutions.

3. Experience. The field of accountancy is replete with rules, regulations, and standards. In some cases, there are recommended best practices but no standardised approaches. Over time, accountants can better understand the regulations and develop efficient processes in order to maximise efficiency.

4. Analytical skills. In the past, accountants had to perform all the manual data-entry and transformation tasks within spreadsheets, and then also analyse the work. Nowadays, automation solutions can manage all the data-heavy and repetitive tasks and produce analytical outputs for accountants to review. Accountants must have strong analytical skills to interpret what the data means in terms of practical business decisions and actions [5].

As the use of automation grows within the accounting sector, accountants must have the skills to do what robots can't in other words, accountants need to develop their soft skills. Accounting soft skills can transform average competent accountants into outstanding performers.

According to research by Randstad Financial & Professional, more than three-quarters of (76%) of accountancy jobs advertised demand candidates who can demonstrate strong soft skills. Soft skills are becoming an increasingly important commodity in the accounting field [6].

In a world that is becoming more digital, computerized, and automated, soft skills can be the differentiator between two employees competing for the same promotion or position.

In fact, in a recent survey reported by the Society for Human Resource Management, 97% of employers stated soft skills were either as important as or more important than hard skills. Whether a professional is looking for a new job or seeking a promotion, focusing on and developing soft skills can help employees be more well-rounded and employable professionals [5].

The U.S. Bureau of Labour Statistics and O*Net Online list the following as important soft skills for accountants: strong written and oral communication; organization and attention to detail; analytical and problem solving skills; time management; systems analysis; mathematical and deductive reasoning; critical thinking; active learning; clerical knowledge; proficiency with Microsoft Office Suite [7].

In our opinion whether an accountant works for a private accounting firm, a corporate, a government entity or another employer, some of the necessary soft skills include the following.

Time management and Organisation. Endless lists of tasks, strict deadlines, commitments with clients, and never enough time. This is just a usual day for an accountant. For an accountant, time management is about more than simply being on time. It refers to having the awareness of how long common processes will take, planning for this amongst their overall workload, and ensuring that no deadline will be missed and no task slips through the cracks [8]. Due to the cyclical nature of accountancy work, there will be busy periods that accountants need to be prepared for, for instance, tax season and end of year audits. Poor organisation and time management skills could cause unnecessary stress, and accountants could risk tarnishing their reputation if important deadlines are missed [6].

Additionally, accountants often work on multiple projects at once which require the ability to balance tasks, expectations, and processes. Accountants have to stay organised throughout their processes and work. In many instances, their work is time-sensitive in nature and must adhere to deadlines beyond their control. By remaining on top of their work and organised, they help to reduce risks to the business [5]. In the accounting world, there are consequences for not filing on time or preparing accurate financial statements. It's vital to maintain self-awareness and discipline to stay on top of their tasks [9].

Problem-solving and critical thinking. Critical thinking — analysing problems and finding the causes and solutions to those problems — is a major facet of the accounting profession. Organizations are constantly facing new financial challenges. Most recently, COVID-19 created a range of challenges for accounting and finance teams to solve. Reallocating funds and cash management, managing payroll changes, reacting to new legal changes to internal reporting practices, and other changes required employees to think critically and creatively to meet organizational needs.

Most employers ask for is accounting and finance professionals who not only look at the problems of the past and find solutions, but who also can predict problems before they occur. From first glance to final analysis, accounting professionals should look at all the information they have and be able to communicate why something happened and what can be done in the future to plan or account for it. This “professional scepticism” and general curiosity can help ensure accuracy across all tasks. Professional scepticism will make it easier to ask the right questions and find the “why” instead of just trusting information at face value [6].

With the aid of risk assessment matrices and automation tools, accountants can estimate risks and predict the future before anything takes place. But, in doing so, they have to think critically about the best course of action across the various scenarios that can take

place. Accountants need to take an active approach to each task to make predictions and assess risk. Numbers alone are not enough; accountants must uncover the story behind the numbers.

Flexibility and Adaptability. Regulations are constantly changing, as is the technological environment in which accountants function. As such, the best accountants are open to change and remain adaptive and flexible in approaching their day-to-day activities. For example, just think of how much changed in the blink of an eye because of the unforeseen COVID-19 pandemic. Many accountants had to shift to working remotely, while still being able to service every department's needs and keep business running as usual. Accountants can express creativity in how they review reports, present data, and connect analytics to real-world decision-making [5].

Communication and Collaboration. Effective communication is essential to all business roles, accountants included. The stereotypical idea of an accountant may bring to mind a person who's glued to a computer screen full of data sets, but in reality, the job involves much more than that [9]. Accountants have to work directly with various departments, stakeholders, government agencies, and/or business executives. They are responsible for translating (or using automation solutions and sharing) data in a visualised and easy-to-understand format. This means that from verbal communication to written communication to presentation abilities, this skill shows up in many ways.

Therefore, professionals need to have exceptional communication skills, both written and verbal. Important projects need to be communicated in an easy-to-understand way to executives and colleagues (especially if they are unfamiliar with accounting or finance terminology) to ensure proper completion [5].

Collaboration with teammates and other employees is paramount for accounting professionals. Since accounting and finance teams touch every area of the business, they are expected to work cross-functionally and collaborate well with other employees. Projects that involve other employees like budgets, cash flow projections, or strategic planning can be complicated and require a high degree of collaboration [10].

Love of learning. The financial industry doesn't stay stagnant. Laws are constantly evolving, plus there are always fresh tools and solutions that enter the market. CPAs are also required to go through ongoing training and improvement activities. In the United States, there's Continuing Professional Education (CPE), and Continuing Professional Development (CPD) in Australia, Canada and the UK. Both activities are designed to help accountants maintain and develop their industry competencies. All this to say that learning and education are constant in the accounting profession.

Ethics and Integrity. Depending on where an accountant works, there may be codes of professional conduct that an accountant must agree to and adhere to in order to fulfil their role. Accountants are required to

remain objective, ethical, and honest with regard to their tasks because the financial health and status of a company affects people within and outside of the business [5].

Conclusions. To develop certain soft skills is always necessary in tandem with hard skills. Soft skills in universities are not taught. Some of them are character traits, the rest are acquired with life and professional experience. However, it is possible to develop soft skills at any age, the main thing is to set up such a goal and clearly determine the competencies that require improvement.

Without advanced training, the professional growth of accountants is impossible. And this is what the employees themselves should think about, first of all, because we live in the era of rapid changes, innovation and improvements. And if earlier the requirements for the accountants were limited to the fact that they should have a diploma and professional experience, today the employers are increasingly interested, for example, whether they have a certificate confirming the knowledge of the IFRS.

Accountants with developed soft skills find a highly paid job faster, get along well in a team, perceive new information better, strive for self-improvement. The development of professional skills largely depends on universal competencies. And only their symbiosis is able to become the lever that will constantly push to develop and move along the career ladder, not to stop there and set ambitious goals, the implementation of which directly affects the level of income of accountants and their satisfaction with their work.

The study found that the importance of both groups of skills to perform professional tasks by the accountant is undeniable: hard skills answers the question “What should you do?” and soft skills – “How can it be best?”. The success of the accountant's career depends directly on achieving the balance of soft and hard skills.

In Ukraine, the study of the content and role of soft skills professionals in accounting is given insufficient attention. Instead, practice testifies to its relevance for this category of employees at different stages of professional development. The specificity of work, the implementation of certain professional tasks and their own professional development of the accountant in certain periods make increased requirements for certain skills [11].

Working in a behavioural economy causes a replacement for a traditional approach related to special care to basic professional knowledge and skills, to a new approach, which requires an increase in requirements for the employee's soft skills. Instead, the digital aspect of economic development leads to the transformation of professional skills hard skills. At the same time, soft skills remain an important factor in ensuring the professionalism of the accountant in its latest sense and as a result increasing the standard of living of the accountant and improving financial results for business. There is a need to form a clear understanding of the role of soft skills in professional activities in accountants. The leading role should play educational institutions and professional organizations of accountants.

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