

## EXPERIMENTAL VERIFICATION OF THE DEVELOPMENT OF COLLEGE STUDENTS' VALUE PROFESSIONAL ORIENTATION

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### Abstract

The purpose of the paper is to reveal the peculiarities of the formation of value professional orientation of college students in specialty "Accountant". The study was conducted to confirm the authors' concept intended to facilitate a more effective assimilation of the system of human and professional values by accountant students from the experimental group. Based on this concept, the students from the experimental group were supposed to demonstrate better learning results than students in the regular group. For this purpose, the authors' courses "Philosophical and Historical Context for the Development of Axiology" and a special course "Ethics Code for Professional Accountants" were used to distinguish the training program. By applying the authors' methodology, special pedagogical conditions and models, we succeeded in raising the level of value professional orientation of future accountants and in achieving better learning results. The scientific approach, which is based on the comparison of techniques for the

development of students' value sphere to enhance the educational attainment of college students, had not previously been applied.

**Key words:** student; college; value professional orientation; methodology; educational process.

## **Introduction**

The question of exploring the value sphere of the individual is not new in itself, but at the same time, many diverse and interesting research approaches have emerged recently. In particular, the Schwartz method (Schwartz, 1992, 2012, 2014) has been widely used to study the personality value system. This method has been tested in more than 80 countries and covered a wide range of aspects including the particularities of value orientations in view of the common and different features in various cultures. In identifying the problem of the research, the works of Polish scholars who investigated the structure of value priorities were of particular interest to us (Skimina & Ciecuch, 2015). Tamir, together with Schwartz and Ciecuch (Tamir et al, 2016), also explored such narrow aspects as the desire of people to experience emotions compatible with their values. Bilski (2010), together with Schwartz and other scholars, studied the structure of the model of human values and differences with the basic Schwartz research using a three-round social European survey (Szwartz, 1992). Also, a team of scientists, led by Hanel (Hanel et al, 2018) conducted an interesting scientific exploration on the objectivity of the perception by an individual family, city and country values. M. Yanytsky (2012) carried out a broader study, in which he explored the value dimension of mass consciousness. In addition, there is R. Inglehart's theory of post-materialistic values (Inglehart, 1977), which divides values into two groups: social ones and

values of self-actualization, which focus on "joining" or self-development. His method of "axiometry" allows determining the prevalence of certain types of value orientation in a particular society. Conducting the research, we also considered the theory of Klages (Klages, 1994), which distinguishes the values of social obligation (enforceability, discipline, order, obedience) and the values of self-realization (self-affirmation, freedom, creativity). At the same time, Klages distinguishes norm-centric and auto-centric personality orientations. The first determines the dominance and attraction to social norms, the second – the relation to personal "I". As we can see, there are many scientific approaches to the study of the value hierarchy (Maslow, 1968), to the diagnosis of the value sphere of a personality, to the study of the personal value system – even those that take into account differences in the "origin" of values.

Based on the above-mentioned scientific studies, we were interested in the question that, as it seems to us, has not been studied yet in the scientific literature: *Does the development of the value sphere of a personality (value orientations) affect the assimilation of subject material during adolescence?* For this purpose, we performed diagnostics of the development level of the system of value orientations among students of all specialties (5.02010501 "Management", 5.02020701 "Design", 5.03050201 "Information activity of the enterprise", 5.03050901 "Accounting", 5.05050210 "Maintenance and repair of the equipment in textile enterprises", 5.05160201 "Sewing production", 5.05160203 "Modeling and designing of garments", 5.14010201 "Maintenance and repair of electrical appliances", 5.14010301 "Tourist service", 022 "Design", 029 "Information, library and archive studies", 071 "Accounting and taxation", 076 "Entrepreneurship, trade and stock exchange activities", 141 "Electricity, electrical engineering and electro mechanics", 242 "Tourism", 133 "Machine building", 182 "Light industry technologies") in Rivne Economics and Technology College. We found out an interesting paradox: among students of specialties, whose level of development of value-orientation benefits was approximately the same, students of

specialties 5.03030901 "Accounting" and 071 "Accounting and taxation" were significantly different. Therefore, we decided to carry out an experiment that could answer the questions whether the level of formation of value orientations change after the introduction of the two above-mentioned courses in the educational process and whether they will increase the level of educational achievement in the studied group.

Such research also seems relevant to us because in private conversations, students of specialties 5.03030901 "Accounting" and 071 "Accounting and taxation" did not show a higher level of general erudition and intelligence than other students did. On the contrary, they were mostly reserved and terse. They answered questions with noticeable irritability and confusion.

## **Problem of Research and Research Focus**

### *Objective*

The objective of the research was to find out the level of value professional orientations of future accountants at the initial and final stages of the experiment, and the effectiveness of the authors' special courses introduced in the educational process.

### *Goal*

The purpose was to increase the level of value professional orientations of the students of specialty "Accounting" by introducing into the educational process the authors' course "Philosophical and Historical Context for the Development of Axiology" and the special course "Ethics Code for Professional Accountants" as supplements to the content of the professional disciplines "Financial Accounting", "Enterprise Economics", "Control and Audit". The main goal was to find out the influence (interdependence) of the level of value professional orientations of future accountants on the level of their success in the professional training disciplines "Financial Accounting", "Enterprise Economics", "Control and Audit".

## **Methodology of Research**

### *General Background*

*(Type of Research)* This study is empirical in nature and uses appropriate methods and methods of mathematical statistics. The purpose of the study included measuring the psychometric parameters of the measurement tool. For this, quantitative oriented research was carried out, which allowed the use of statistical procedures to measure the reliability and accuracy of the assessment tool. We collected the data (on paper) for the analysis at the colleges of Rivne, Zhytomyr and Vinnytsia regions of Ukraine. The questionnaires were anonymous and the data was processed only with the consent of the respondents. The participants were given 45 minutes to complete one questionnaire, and focus group answers were given within 2 hours. The final version of the assessment tool was developed in the second half of 2017. The data was collected over the three academic years: September 2016, September 2017, and September 2018. In October – December 2018, the data was processed and analyzed.

### *Research Sample*

The study was conducted with college students (Rivne Economics and Technology College of National University of Water and Environmental Engineering, Berezne Forestry College of National University of Water and Environmental Engineering, Ladyzhyn College of Vinnytsia National Agricultural University, Novohrad-Volynskyi Industrial and Economic College). 181 first and second year students participated in the study. The experimental group consisted of 87 students and the control group – of 94 students. The study sample consisted of 150 girls and 31 boys with a mean age of 16.03 years. In the 2016/2017 school year, 179 adolescents were enrolled to colleges. During the study, 980 questionnaires were distributed. This means that the return of questionnaires amounted to 87.32%. Respondents were selected on the assumption that students with the lowest value motivation were able to improve their educational level

following the proposed authors' method. To perform the study, all students were divided into two groups with similar characteristics: age, gender, level of knowledge, social status, and region. The first half (87 students) did not show any differences by the above criteria from the other group.

#### *Instrument and Procedures*

We used Schwartz's method of studying the personality value system, Janytsky's method of determining the level of value orientations in focus groups, Student's T-test, Pearson's test ( $\chi^2$ ) as scientific and diagnostic tools to define the level of value professional orientations of accounting students in general, and indicators of education quality (educational achievements) in particular.

The test was carried out to define the effectiveness of value professional orientations components (according to authors' technique) and included the following pedagogical conditions:

- a) the use of historical and philosophical experience in the formation of value professional orientations of accounting students;
- b) filling of professional disciplines with value-professional content and providing of its support by means of objective diagnostics.

According to Schwartz's method, students ranked the most significant among universal values from 1 (least significant value) to 10 (most significant).

After that, we used the method of M. Yanytsky, in which focus groups were used to study the value orientations of the students in the control and experimental groups. The verbalization of own views during the group discussion in response to the raised questions contributed to the identification of respondents' attitudes and beliefs, their expectations and principles of evaluation of other people and processes (mainly educational). After a discussion that lasted for about 2 hours, we asked the participants the question, "What are your future expectations?" The broadness of such a question allowed us to receive a considerable amount of judgments both about the level of students' value system and about their value beliefs and preferences expressed in "direct language". Students' responses were

recorded on video, which made it possible to identify the frequency with which the students mentioned certain values. As a result of classifying the answers according to their importance, we compiled a list of values, which dominated among the students, and indicated the frequency of their mention. The total number of mentions, as in M. Yanytsky's experiment (Yanytsky, 2012, p. 34) exceeded 100%. To define the *preparation level* of **accounting students**, we used oral examinations and tests. When compiling examination cards, the elements of **value professional orientations** and their level were distinguished. Special tasks were implemented to assess them.

The first measurement was made in September 2016 in order to identify the initial level of students' value professional orientations, to determine the contingent of subjects in a particular specialty. The students were divided into control (87 individuals) and experimental (94 individuals) groups. After that, in the 2017-2018 academic years, students were taught the authors' course "Philosophical and Historical Context for the Development of Axiology", which corresponded to the first pedagogical premise – *"Using historical and philosophical experience in the process of formation of value professional orientations of accounting students"*. Students studied the content modules of the training courses "**Financial Accounting**", "**Enterprise Economics**", "**Control and Audit**" with axiology blocks, including "Integrity and Objectiveness", "Ethical Conflict Resolution", "Accountant's Professional Competence", "Tax Practice", "Accountant Privacy", "International Activity and Accounting". The application of the offered pedagogical approaches led to statistically significant results of the value-professional orientations of students. At the same time, the control group studied the above disciplines without axiology blocks and did not study the special course "Ethics Code for Professional Accountants".

In June 2018, we measured the indicators using the procedure described above. We compared the obtained data with the previous data, analyzed the trends and described them.

### *Data Analysis*

The data was processed using the Student's T-test (determining the scale of value advantages by the Schwartz method). Statistical reliability of differences in levels of students' academic achievement and substantiation of the suggested hypotheses to determine differences between the distributions of students in control and experimental samples were provided by applying the Pearson's test ( $\chi^2$ ).

## **Research Results**

### *Descriptive Results*

After processing the data of the whole sample at the level of normative ideals, we state that for the participants of the two experimental groups, the first priorities in the study phase were such vital ideals within the framework of social obligations as "Security" (mean indicator 4.83), "Hedonism" (mean indicator 4.72), "Conformity" (mean indicator 4.51), "Independence" (mean indicator 4.31). Such values as "Achievements" (4.22), "Kindness" (4.17), "Universalism" (4.02), "Stimulation" (3.96), "Power" (3.72), "Traditions" (3.41) were less important for students. At the level of individual preferences that determine the behavior of students in the society, the value hierarchy is different. Priorities are given to the following qualities: "Independence" (3.11), "Security" (3.03), "Hedonism" (2.92), "Conformity" (2.74). Students are somewhat indifferent to "Achievements" (2.35), "Kindness" (2.21), "Universalism" (2.13) and "Power" (2.03). The least significant are "Stimulation" (1.94) and "Tradition" (1.11) (see Table 1).



**Table 1. Comparison of value systems of students in control and experimental groups (t-value – criterion of Student’s t-test)**

Values	Mean indicators		t-value	p
	EG (n=87)	CG (n=94)		
Values at the level of normative ideals				
Security	4,91	4,69	3,45	<0,001
Hedonism	4,81	4,67	-2,65	0,008
Conformity	4,56	4,45	-2,31	0,021
Independence	4,39	4,20	3,53	<0,001
Achievement	4,28	4,16	2,52	0,012
Kindness	4,24	4,09	-7,07	<0,001
Values at the level of individual priorities				
Independence	3,16	3,07	-3,01	0,003
Security	3,09	2,97	5,22	<0,001
Hedonism	2,98	2,84	-3,41	<0,001
Conformity	2,81	2,69	3,48	<0,001
Achievement	2,37	2,29	-2,90	0,004
Kindness	2,31	2,14	-8,06	<0,001

Note: the table gives only statistically significant differences

As we can see, for both groups the most important values at both levels are Security, Hedonism, and Independence. All other socio-normative ideals, based on the obtained data, significantly depreciate and lose "universality". For the representatives of both groups at this stage of the study, the most relevant are, according to A. Maslow, "lower" or "D-values", which act as regulators of their own behavior. Much lower in importance at this stage are the values of Achievement, Kindness and Tradition, which means their minor role for students in choosing life orientation.

The next step in the study was to split the respondents into focus groups (within the control and experimental groups) and to conduct a standardized interview, based on the processing of which values were located in the next hierarchy (see Table 2).

**Table 2. Value priorities of focus groups**

Values	EG, CG (n=181)
Health	31,2
Family, family well-being (family comfort)	24,3
Happiness (personal, of relatives and close people)	12,1
Prestigious job and decent wages	10,4
Peace in the country	9,1
Confidence in the future	5,1
Successful career	3,1
Good education	2,0
Starting a family	1,9
Happiness of other people	0,8

The value analysis, which we made after interviewing, in general allows us to state that there is a crisis in the society and the education sector in particular. Based on M. Yanytsky's three-level model ("values of adaptation", "values of socialization" and "values of individualization"), the choice of respondents clearly tends to the "values of adaptation", which we identify with the low development of value orientations of the individual. According to this classification, the "values of adaptation" are aimed at eliminating the physical and economic security concerns and at preserving what has already been achieved. Characteristic features of the respondents' thinking is stereotypical thinking in categories such as "survival", "life not worse than now", "to make medicines cheaper", "decent salaries and pensions" and others.

After that, in accordance with the research program, we introduced into the educational process of the college (for the experimental group) the authors' course "Philosophical and Historical Context for the Development of Axiology", which corresponded to the first pedagogical premise – *"Using historical and philosophical experience in the process of formation of value professional orientations of accounting students"*. In addition to the content of the professional training disciplines, we introduced a special course "Ethics Code for Professional

Accountants" into the educational process. After completing these courses, we checked the indicators of the level of students' academic achievement.

To define the *preparation level* of **accounting students**, we used oral examinations and tests. When compiling examination cards, the elements of **value professional orientations** and their level were distinguished. Special tasks were implemented to assess them.

We defined the criterial frame for each preparation level of accounting students:

*Low level.*

Professional motivation, values and beliefs are at a low, "adaptive" level, which means eliminating anxiety and maintaining the necessary balance in the "person-environment" system by means of modifying value orientations (Yanytsky 2012, p. 32).

The student knows educational material superficially and fragmentarily.

Lack of desire for self-improvement and professional self-development.

Adherence to the principle of "self-orientation".

Low level of professional skills, solving of professional tasks only with the help of a mentor.

*Medium level.*

The medium level of value orientations (dominated by "values of socialization", reflecting the internal acceptance (or rejection) of values of significant others), and on their basis – professional motivation, aspirations, beliefs.

The student knows a certain amount of educational material, is able to analyze it, but does not have sufficient knowledge and skills to formulate conclusions, has some inaccuracies.

Awareness of the need for own professional improvement.

The ability to exercise self-control, self-analysis and self-assessment of the results of professional activity. Adherence to the principle "self-orientation is less important than orientation to others".

*High level.*

A high level of "values of socialization" and a significant increase in the level of "values of individualization" (aimed at developing own, autonomous system of values) determine the existence of sustainable professional motivation, beliefs and attitudes aimed at creativity and achievement.

Based on the developed system of human and professional-value orientations, the student is endowed with professional ambitions, strives for self-actualization, building a successful professional career. Student has a good command of educational materials, successfully solves problems of high complexity, freely and reasonably expresses own thoughts, takes a creative approach to performing individual tasks, demonstrates teamwork skills, is emotionally resilient and maximally mobilized when performing independent work.

Continuous self-improvement in moral, ethical, patriotic and professional aspects.

The axiological basis acquired in the educational process ensures the formation of a high level of general and specific (professional) competencies, mastery of methods, techniques and experience to self-solve professional tasks.

After that, a final test was made to redefine value preferences of accounting students at the level of normative ideals and individual preferences.

We found out that priority ideals within the framework of social obligations were "Universalism" (mean indicator 4.78), "Achievement" (mean indicator 4.61), "Independence" (mean indicator 4.50), "Stimulation" (mean indicator 4.15) The values that were less important for students were: "Conformity" (4.02), "Kindness" (3.86), "Traditions" (3.63), "Security" (3.42), "Power" (2.79), "Hedonism" (2.45).

At the level of individual preferences that determine the behavior of students in the society, the value hierarchy is different. Priorities are given in the following order: "Achievements" (3.96), "Stimulation" (3.57), "Kindness" (3.12), "Universalism" (3.03). Somewhat different this time are "Security" (2.16), "Power" (2.01), and "Traditions" (1.94). The least significant are "Hedonism" (1.73) and "Conformity" (1.24) (see Table 3).

**Table 3. Comparison of value systems of students in control and experimental groups (t-value – criterion of Student's t-test)**

Values	Mean indicators		t-value	p
	EG (n=87)	CG (n=94)		
Values at the level of normative ideals				
Universalism	4,82	4,64	3,45	<0,001
Achievement	4,67	4,56	-2,65	0,008
Independence	4,56	4,48	-2,31	0,021
Stimulation	4,20	4,06	3,53	<0,001
Conformity	4,07	3,98	2,52	0,012
Kindness	3,91	3,70	-7,07	<0,001
Values at the level of individual priorities				
Achievement	4,05	3,88	-3,01	0,003
Stimulation	3,62	3,41	5,22	<0,001
Kindness	3,22	3,03	-3,41	<0,001
Universalism	3,14	2,95	3,48	<0,001
Security	2,20	2,03	-2,90	0,004
Power	2,14	1,91	-8,06	<0,001

Note: the table gives only statistically significant differences

As we see, after the introduction of the authors' methodology, the level of value orientation of students significantly towards increased "higher" values – "socialization" and "individualization".

The effectiveness of the authors' methodology was evaluated by mastering the basic types of educational activity in the selected disciplines by students of the control and experimental groups, according to the current assessment scales in these disciplines.

Let us compare the academic achievements of control and experimental groups.

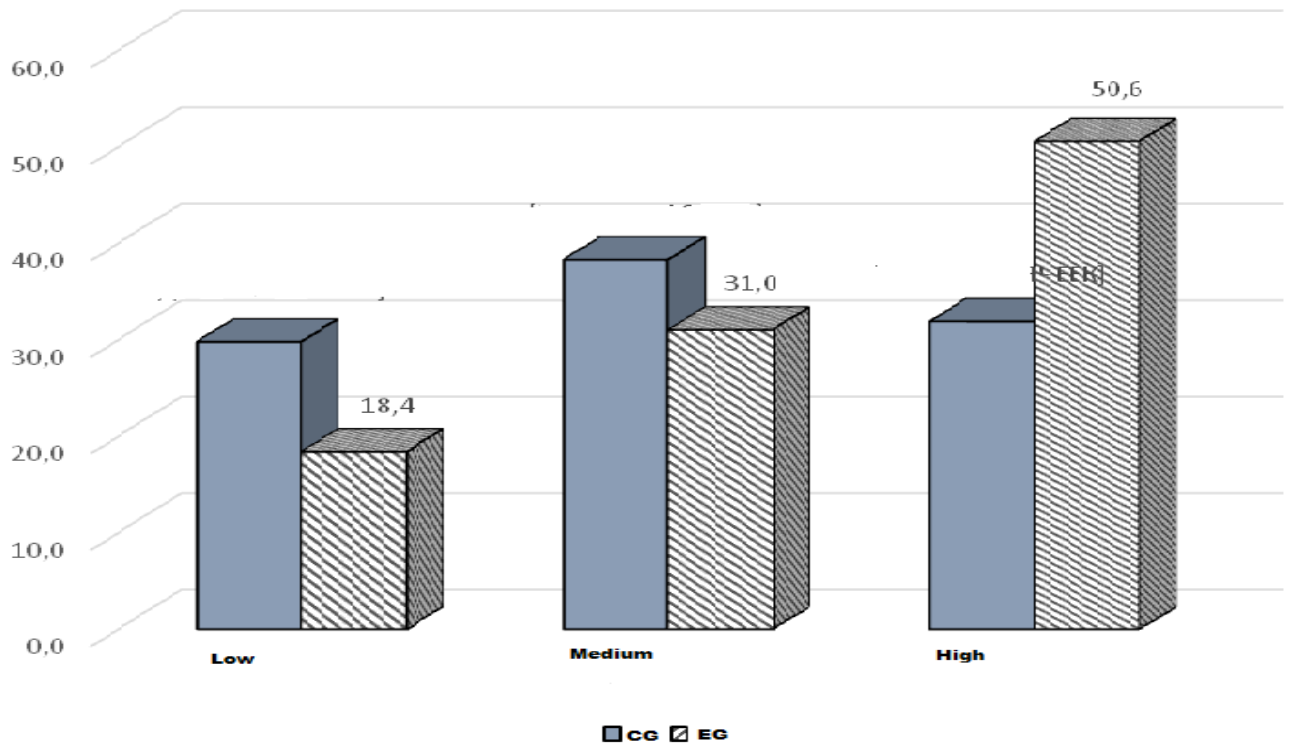
Table 4. Students' knowledge in educational subjects

Subject	Groups (CG – control group, EG – experimental group)	Knowledge level					
		low		medium		high	
		Num ber of stude nts	%	Num ber of stude nts	%	Num ber of stude nts	%
"Financial Accounting"	CG	28	29,8%	36	38,3%	30	31,9%
	EG	16	18,4%	27	31,0%	44	50,6%
"Enterprise Economics"	CG	22	23,4%	34	36,2%	38	40,4%
	EG	18	20,7%	22	25,3%	47	54,0%
"Control and Audit"	CG	32	34,0%	30	31,9%	32	34,0%
	EG	20	23,0%	24	27,6%	43	49,4%

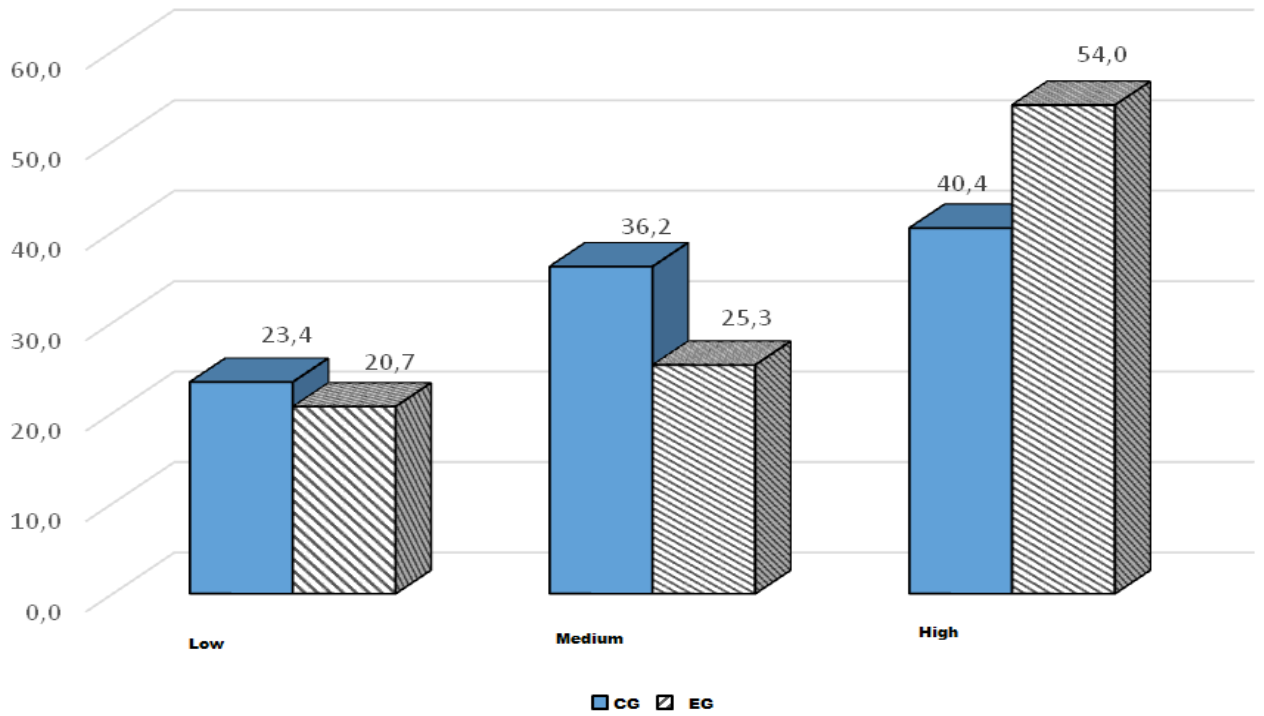
The analysis of the results of the pedagogical experiment proved that at the stage of its completion, the level of academic achievement of students in the experimental group exceeded the level of students in the control group. In the selected disciplines, the indicators are in "Financial Accounting" – by 18.7%; in "Enterprise Economics" – by 13.6%; in "Control and Audit" – by 15.4%; in "Ethics Code for Professional Accountants" – by 17.0%. According to the results of the knowledge quality final test, the percentage of students who had a high level of academic achievement in the experimental group was: in "Financial Accounting" – 50.6%; in "Enterprise Economics" – 54.0%; in "Control and Audit" – 49.4%; in "Ethics Code for Professional Accountants" – 42.5%. In the control group, the results were the following: in "Financial Accounting" – 31.9%; in "Enterprise Economics" – 40.4%; in "Control and Audit" – 34.0%.

Fig. 1-4 show the educational results of **accounting students**, which testify to the fact that the proposed methodology for the **formation of value professional**

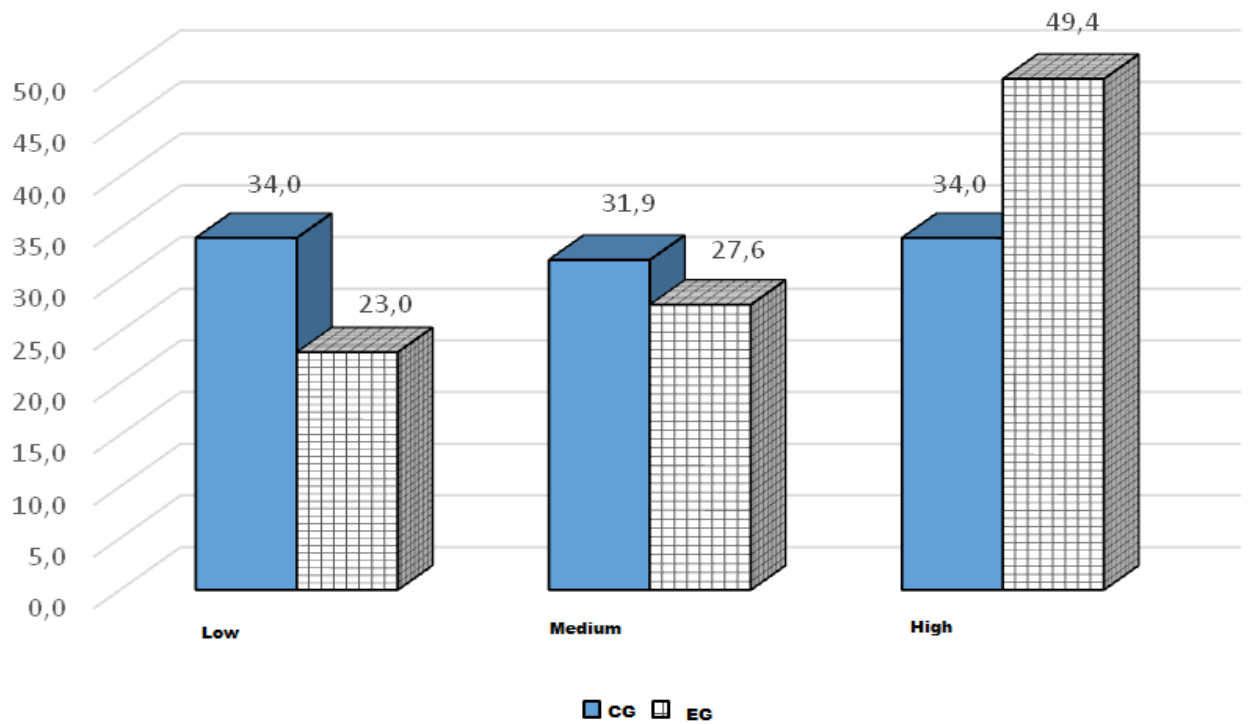
**orientations** is effective. In Fig. 1-4, EG – experimental group, CG – control groups.



**Fig. 1. Results of the final evaluation of academic achievement in the discipline "Financial Accounting"**

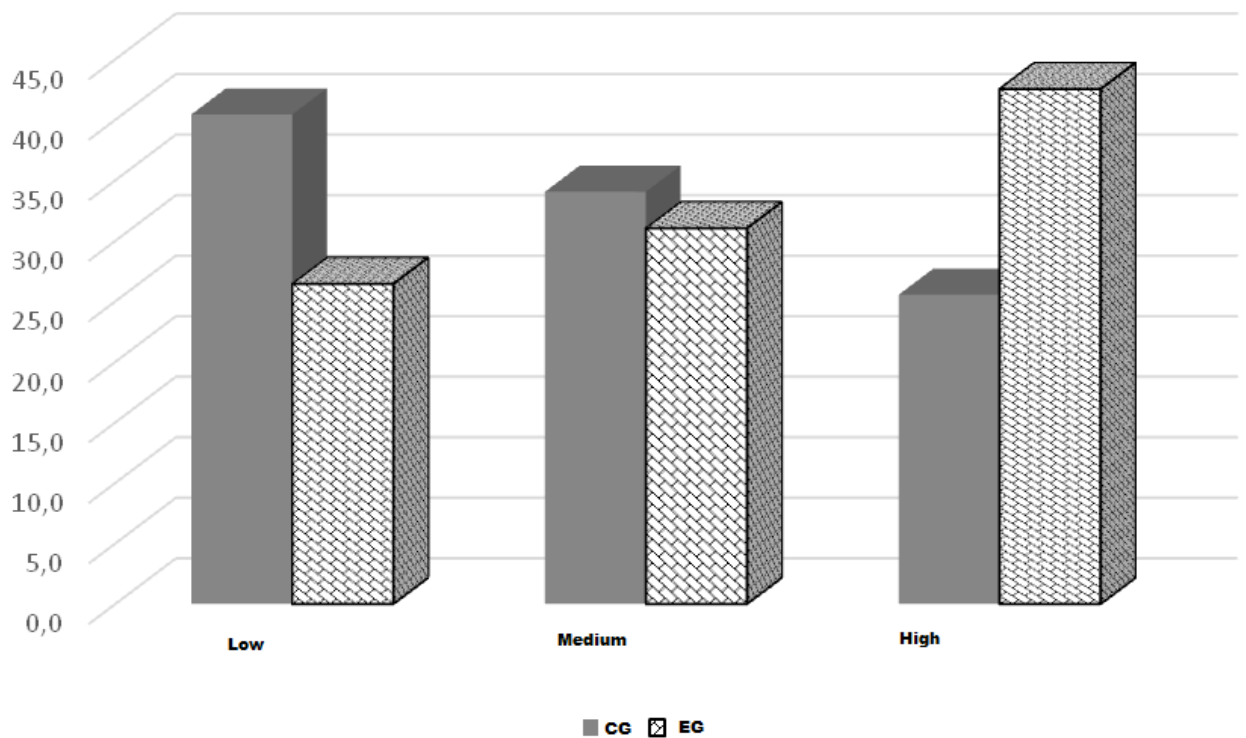


**Fig. 2. Results of the final evaluation of academic achievement in the discipline "Enterprise Economics"**



**Fig. 3. Results of the final evaluation of academic achievement in the discipline "Control and audit"**





**Fig. 4. Results of the final evaluation of academic achievement in the discipline "Ethics Code for Professional Accountants"**

The mean quality indicators of **accounting students** were obtained with sufficient accuracy. In our study, the samples are random and independent, with approximately the same distribution of students at the beginning of the experiment.

Statistical significance of differences in students' achievement levels and substantiation of the hypotheses, which had to determine differences between students' achievements in the control and experimental samples, were proved using the Pearson test ( $\chi^2$ ):

- if indicators are less than the critical value, the differences between the distributions are not statistically significant;
- if indicators are equal to or exceed the critical value, the differences between the distributions are statistically significant.

The choice of this method was due to the fact that criterion  $\chi^2$  is applied to

samples with a large number of respondents and allows, on the basis of comparing calculated and tabulated indicators for critical values, to conclude a significant or insignificant difference in the states of distribution of respondents on the selected trait (success in the educational discipline). The method means: the greater the difference in values, the more significant the differences between the distributions in the samples.

In this case, in each of the groups (CG and EG), we have one empirical distinction of the level of academic achievement – the results of semester control of students in the selected disciplines. We compare these distributions for each of the disciplines in order to identify differences in the levels of educational achievement of students in the control and experimental groups and to determine their statistical reliability.

For the null and alternative hypotheses, we take the following statements:

H<sub>0</sub>: the difference in the levels of educational achievement of the control and experimental groups is insignificant and imperceptible at the significance level of 0.05;

H<sub>1</sub>: the level of academic achievement of the control and experimental groups differs in both cases and this difference is statistically significant with a probability of 0.95.

Let us calculate Pearson's criterion for each discipline () using formula 1:

$$\chi^2 = \sum_{i=1}^n \frac{(x_i - y_i)^2}{y_i} \quad (1)$$

For P=0,95 and q=3 (q – degrees of freedom; q= n-1, where n – number of assessment levels – in this study n=4) critical value  $\chi^2_{kp}=7,81$  (Horoneskul, 2009)

Table 5. Pearson criterion  $\chi^2$  according to the results of semester

Subject	Groups (CG – control group, EG – experimental group)	Achievement level (%)			Pearson criterion $\chi^2$		Conclusion		
		low	medium	high					
"Financial Accounting"	CG	29,8%	38,3%	31,9%	16,6	5,99			
	EG	18,4%	31,0%	50,6%					
"Enterprise Economics"	CG	23,4%	36,2%	40,4%	8,2		5,99		
	EG	20,7%	25,3%	54,0%					
"Control and Audit"	CG	34,0%	31,9%	34,0%	11,1			5,99	
	EG	23,0%	27,6%	49,4%					

It turned out that for all disciplines the calculated values exceed the critical one (Table 5), which confirms the effectiveness of the proposed method for the **formation value professional orientations**.

Conducted at different stages of the study timekeeping procedures confirmed that the effectiveness of the authors' methodology was ensured within the time allowed by the curriculum due to the designed model and compliance with the above-mentioned pedagogical conditions.

In the course of the experimental training, students' activities were aimed at mastering **value professional orientations** with the help of rational organization

of studying theoretical and experimental material, increasing its accessibility, enhancing the motivation for learning, acquiring the ability to learn, correspondence of tasks to student's abilities, adherence to didactic principles. According to the results of the survey for the participants, the authors' methodology aroused interest in the educational materials, increased the motivation for students' cognitive activity and self-improvement, professional orientation of studying disciplines.

The research on the efficiency of the offered methodology for the **formation of value professional orientations** has shown its advantage over the traditional system of training. The research proves that the theoretical and methodological principles of teaching the selected disciplines for **accounting students** contribute to the informed study and successful application of the acquired **value professional orientations** in future work.

## **Discussion**

Nowadays, there are more and more claims not even about the role of values themselves, but about their function in the process of improving the quality of the educational process. Scholars discuss even a culture of quality (Elken & Stensaker, 2018). Analyzing the problem of enhancing quality in higher education and referencing to documentary sources (EUA, 2006), the authors emphasize that the formation of the culture of *higher education quality* depends on common values, desire, and proper management. They also think that values and management should be integrated together (Elken & Stensaker, 2018, p. 191). In our opinion, the change in the structure of values and norms of the whole institution, as well as the introduction in the educational process of special courses designed to increase the level of students' value professional orientations can be attributed to structural views. We therefore emphasize that European scientists place the notion of "common values" at the forefront of the process of forming a culture of quality in higher education. This again shows that our scientific work is relevant and timely.

We believe, and the confirmation of this is the empirical data presented in the paper that improving the quality of the educational process and, consequently, the formation of key professional competences is impossible without value sphere formed at the level of "values of socialization" and "values of individualization".

The concept of "Action competence" also emphasizes the right path of our chosen research strategy. Action competence consists of cognitive, motivation and social components needed for educational achievements; its structure includes mental abilities, knowledge of educational material, special skills and strategies, and other elements (Weinert, 1999, p. 10). It means that the effective acquisition of educational results in terms of competencies will not be complete without one of the fundamental components – personal value orientations.

The authors' methodology, which activates the students' value potential through mastering the content of the courses "Philosophical and Historical Context for the Development of Axiology" and "Ethics Code for Professional Accountants", may facilitate the development of a strategy for teaching educational materials via introduction of the values necessary for effective learning (Brady, 2011).

Fundamental research (Lovat & Toomey 2009; Lovat, Toomey & Clement, 2010) on the issues of educational values and teacher quality also confirm the right direction of our research. The results of education improve if the values of concern, respect and trust become a basis for the learning process. The authors consider the concept of Values Education to be closely connected with Quality Teaching.

Other researchers (Clement, 2009; Diachenko-Bohun, 2019) also emphasize that values are not "added extra" in the teaching process, but rather they are at the heart of the quality teaching, since, according to the authors, students are best taught in a situation structured around positive values of care and concern.

So, as we can see, the problem raised by us is relevant and confirmed by the opinions of many colleagues. Further scientific explorations may be directed to

investigating the effects of educational values on improving the process of forming specific competences.

## Conclusions

Experimental verification of the research subject has proved that the level of students' value orientations can significantly influence not only their way of life, but also their academic achievements (improve or deteriorate).

Those students who were engaged in the authors' method showed a higher level in the aspect of professional training. This fact testifies to the correctness of the chosen method and research procedure. We believe that further research should expand the range of specialties, and therefore – a sample of respondents, which would allow making the final statement concerning the facts presented in this study. We also see the importance of such research in enhancing the value motivation of college students to successfully pursue their studies and build a professional career.

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