





Innovative Management of Business Integration and Education in Transnational Economic Systems

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DUAL EDUCATION: PRACTICAL EXPERIENCE OF THE STATE TAX UNIVERSITY IN TRAINING A NEW GENERATION OF UKRAINIAN CIVIL SERVANTS

Yaroslav Izmailov, Iryna Sahaidak, Olga Ivanyshyna, Tetiana Chorna
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ABSTRACT
One of the promising forms of education in Ukraine, which allows to build a system of sustainable mutually beneficial cooperation between employers and higher education institutions, is dual education. The aim of the work is to assess the results of the implementation of dual education in the State Tax University and to develop proposals for improving the concept of dual education in the training of personnel for the civil service in Ukraine. The paper summarizes the theoretical aspects of dual education as a form of interaction in the system «educational institution - applicant – employer» and its practical aspects. The experience of introducing dual education in the State Tax University for applicants of the second (master's) level of education in the educational and professional programs «Fiscal Administration», «Management of customs affairs», «State Audit; Forensic Economic Expertise in Financial Investigations» is analyzed and the main problems that can be solved by the practical implementation of the concept of dual education are highlighted. The main problems faced by higher education institutions of Ukraine in the process of implementing this form of education are identified. It is established that these problems create a barrier between employers and graduates of higher education institutions in terms of employment. Proposals for further development and dissemination of dual education for the training of a new generation of civil servants have been developed.
Keywords: *dual education, educational and professional program, higher education applicants, employer.*

INTRODUCTION

To create proper conditions for the development of the country's innovation potential, appropriate production and technological structures are needed; availability of an information system; financial support for innovations; a sufficiently high level of education of the population and training of researchers. High-quality human capital, science and education should become the main strategic drivers of Ukraine's economy for reorientation to a high-tech path of development, formation of a knowledge society and increase of its international competitiveness. The system of training future specialists in higher education institutions of Ukraine requires improvement and implementation of new approaches to the educational process and improvement of its content and quality, taking into account modern challenges: rapid development of globalization processes, digitalization, European integration aspirations and the needs of post-war modernization of the Ukrainian economy on the basis of investment and innovation development.

Taking into account the implementation of the conceptual directions of reforming the state fiscal and customs policy of Ukraine, the staffing of the future of the State Tax and Customs Services is of paramount importance. This, in turn, requires a change in approaches to the training of higher education students at the State Tax University, since the result of reforms and the implementation of the state policy of sustainable development of the country will depend on the competencies of young specialists.

In the context of reforms and to improve the quality of training of future specialists, it is necessary to bridge the gap between the theoretical and practical components of educational activities, while modernizing traditional forms and methods of education and enabling employers to join the process of forming professional competencies of students. One of the promising forms of education in Ukraine, which allows to build

a system of sustainable mutually beneficial cooperation between employers and universities, is dual education.

METHODS

In the course of the study, general scientific methods were used – collection of information, its analytical processing and theoretical generalization; statistical methods – to assess the dynamics of enrollment/graduation of higher education students in relevant educational programs in the dual form of education at the State Tax University; graphical – to summarize the results of the study.

The information base of the study was scientific and special literature; relevant regulations; educational and professional training programs for dual form of education at the State Tax University.

It should be noted that the development of the concept of dual education in their works paid attention to domestic scientists, in particular Andreitsiv (2017), Vemian & Ter-Ovanesian (2015), Havryliuk & Duddek (2017), Hrynevych (2017), S. Drazhnytsia & O. Drazhnytsia (2016), Kvit (2019), Postoian (2015), Svirko (2015), Farion (2013), Khomyshyn (2017), Chumachenko (2009), Shvabii (2019), Izmailov (2019) and others.

The review of literature sources has made it possible to state that a number of issues that are closely related to the creation of a single systematic concept of a rational combination of theoretical and practical components of effective training of future specialists remains in the discussion plane.

However, the need to address these issues is actualized at the stage of changing state priorities in the training of qualified specialists. These changes are a response to such current challenges for Ukraine as the massive outflow of potential applicants abroad, adverse changes in the labor market. They arise as a result of the slowdown of investment and innovation development of the country's economy, the presence of a significant number of bureaucratic issues, the application of regulations that do not fully meet the realities of today, and sometimes even contradict each other.

As a result of the theoretical research (analysis of publications of Ukrainian and foreign scholars, comments, interviews of high-ranking officials, forums), the characteristic features of the dual form of education and the problems of its implementation were summarized. The obtained results became the basis for choosing the direction of the study, defining its purpose and main objectives.

The aim of the work is to evaluate the results of the implementation of dual education in the State Tax University and to develop proposals for improving the concept of dual education in the training of personnel for the civil service in Ukraine.

Achievement of the goal involves solving the following tasks:

– generalization of theoretical aspects of dual education as a form of interaction in the system «educational institution – applicant – employer»;

– analysis of the experience of introducing dual education at the State Tax University for applicants for the second (master's) level of education in the educational and professional programs «Fiscal Administration», «Management of customs affairs», «State Audit; Forensic Expert Activity in the field of financial investigations»;

– development of proposals for further development and dissemination of dual education to train a new generation of civil servants.

RESULTS

In accordance with the Law of Ukraine «On Higher Education» («On Higher Education», 2014), higher education institutions within their autonomy have the opportunity to use a wide range of fundamental approaches to the training of higher education students, one of which is the introduction of dual education. Currently, the legislation of Ukraine, in particular the Laws of Ukraine «On Education» dated 05.09.2017 No. 2145-VIII (as amended on 24.09.2022), «On Higher Education» dated 01.07.2014 No. 1556-VII (as amended

on 22.03.2022), «On Professional Higher Education» dated 09.08.2019 No. 2745-VIII (as amended on 16. 09.2022); Order of the Cabinet of Ministers of Ukraine dated 19.09.2018 № 660-r «On approval of the Concept of training specialists in the dual form of education»; Orders of the Ministry of Education and Science of Ukraine dated 10.12.2019 №. 1531 «On Amendments to the composition of the working group on the implementation of the I and II stages of the Concept of training specialists in the dual form of education in higher and professional higher education institutions» and of 15.10. 2019 № 1296 «On the introduction of a pilot project in institutions of professional higher education and higher education institutions for the training of specialists in the dual form of education» dual education was «legalized» and thus created the appropriate conditions for the introduction of this form of education in the activities of universities and institutions of professional higher education.

The dual form of education is based on the combination of education in educational institutions with on-the-job training (at enterprises, institutions and organizations) to obtain certain qualifications, usually on the basis of a contract. The concept of dual form of education provides for:

- modernization of educational and professional programs;
- improving the quality of training;
- bringing education closer to the requirements of the labor market;
- strengthening the role and influence of employers on education;
- increasing motivation to study;
- increasing the level of youth employment;
- reducing the period of adaptation of graduates in the workplace;
- increasing the competitiveness of employees.

This system allows to build a stable relationship between employer and student (Fig. 1).

The development of curricula for this form of education is carried out only after the potential employer has formed a complete list of competencies that a future specialist should have.

In addition, the introduction of such a form of training should be preceded by a proper analysis of the needs of the labor market - training should take place only in those specialties that will be needed in two or three years, which will eliminate the problem of excess of some specialists and shortage of others. In the autumn of 2019, the Ministry of Education and Science of Ukraine introduced a large-scale pilot project on dual education («On the introduction of a pilot project in institutions of vocational higher and higher education for the training of specialists in the dual form of education», 2019).

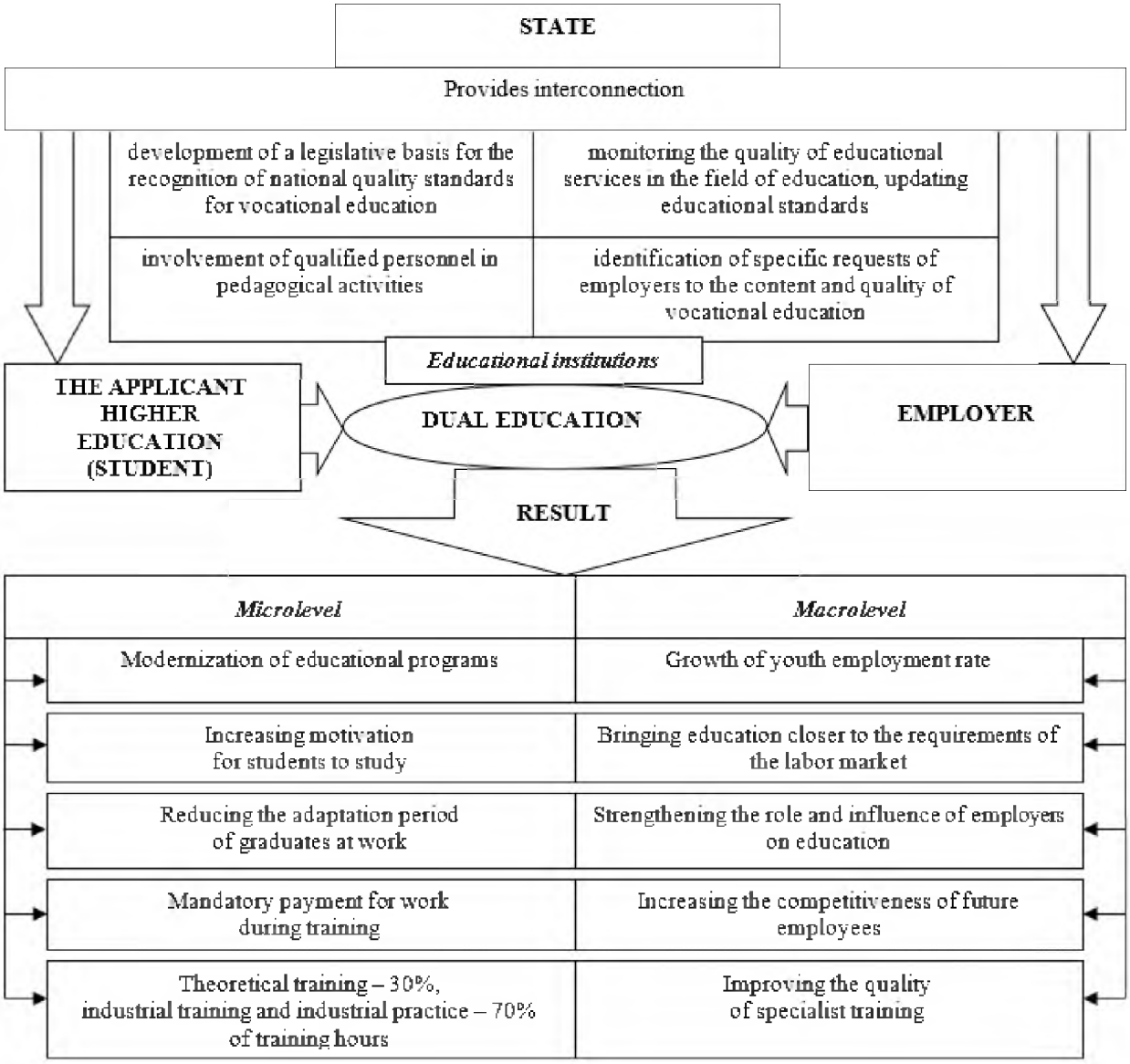


Fig. 1. The nature and results of the relationship subjects of dual education at the micro and macro levels

Source: Izmailov & Osmiatchenko (2019).

The purpose of the experiment is to test different models of dual education in Ukraine for four years and to develop a dual form of education that will be useful for both education and business, provide better prospects and opportunities for students. From the beginning, 44 institutions of professional higher education and higher education participated in the experiment, and as of the end of 2021 – 79 colleges and universities. About 300 employers also joined, including representatives of large, medium and small businesses (Shulikin, 2022). The implementation of the dual education concept is aimed at eliminating the main problems faced by Ukrainian higher education institutions, taking into account the realities of today (Fig. 2).

These problems create a barrier between employers and graduates in matters of employment. Employers often put forward claims to the qualifications of graduates of higher education institutions due to the lack of practical experience and a distant view of the performance of their functional duties. In the best case, graduates are assigned a probationary period for a month, two, and sometimes more. These are additional material costs, loss of time, human energy for society and economy. The dual form of education will avoid such annoying situations. The dual form of education can be chosen by students who study full-time or other

forms of education and have expressed a personal desire, as well as have been selected by employers. The student concludes a tripartite agreement with the educational institution and the employer on training in this form of education and must fulfill his obligations under the contract. Hours between theoretical and practical components are distributed differently depending on the specifics of training in the specialty (profession). There may be different models of distribution of hours and coordination of training content.

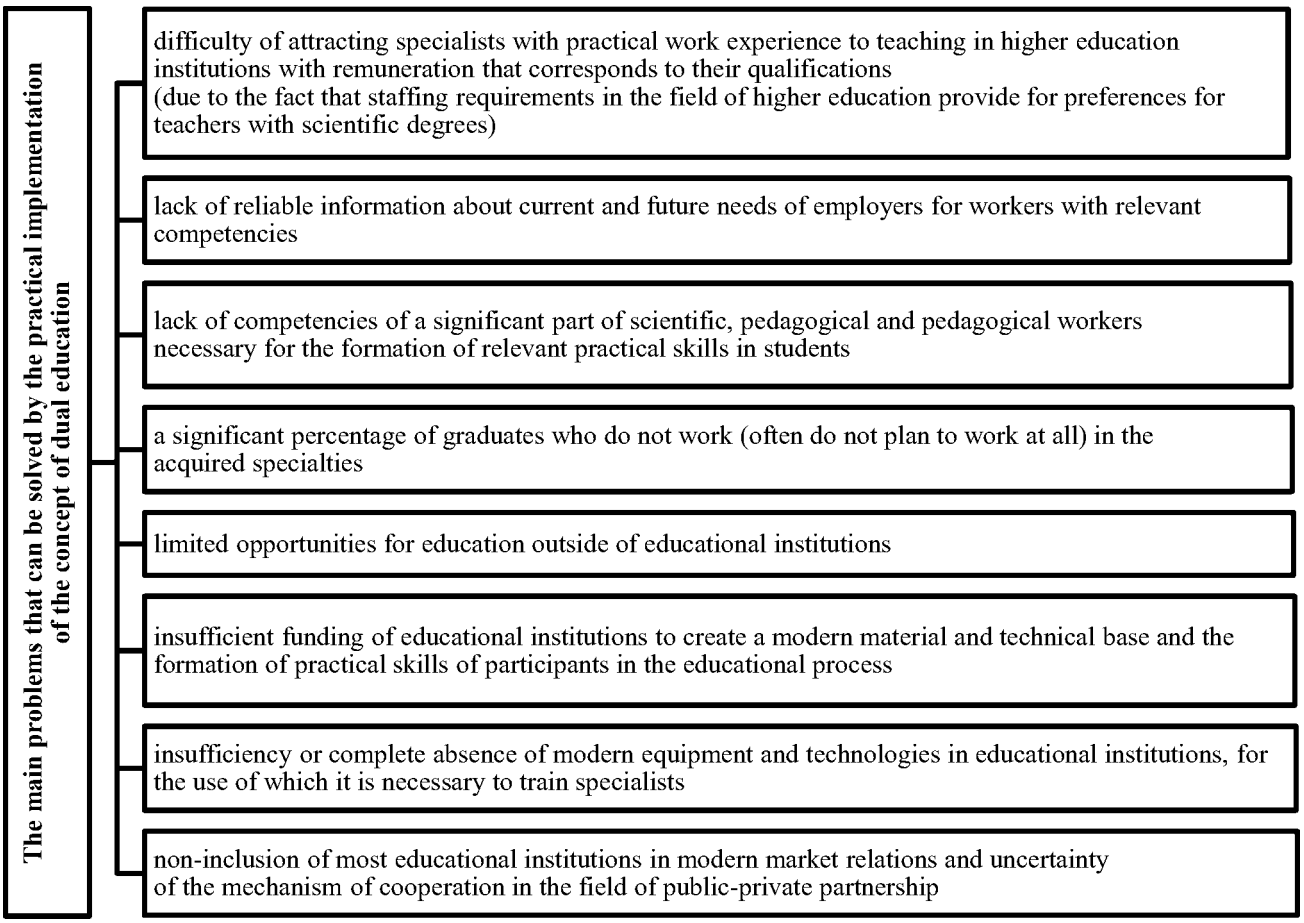


Fig. 2. The main problems that can be solved by the practical implementation of of the dual education concept

The main one is the block model, in which hours are distributed between the educational institution and the enterprise in blocks (weeks, months), taking into account compliance with labor legislation.

One of the higher education institutions participating in the project is the State Tax University. The dual form of education at the State Tax University was introduced in three educational programs. This was preceded by the signing of memoranda between the State Tax University and the State Fiscal Service of Ukraine (now the State Tax Service of Ukraine), the German Society for International Cooperation and the Kyiv School of Economics; between the State Tax University and the State Customs Service of Ukraine; between the State Tax University and the State Audit Service of Ukraine (Table 1).

Table 1. Subjects of the educational process in the dual form at the State Tax University

Educational and professional program	Signed agreements
Fiscal administration	Memorandum on the implementation of dual education elements between the State Tax University, the State Fiscal Service of Ukraine (now the State Tax Service of Ukraine), the German Society for International Cooperation (GIZ) and the Kyiv School of Economics
Management of customs affairs	Memorandum on the implementation of dual education elements between the State Tax University and the State Customs Service of Ukraine
State audit; forensic economic expertise in financial investigations	Memorandum on the implementation of dual education elements between the State Tax University and the State Audit Service of Ukraine

A unique feature of the project implementation at the State Tax University is that the employers, in this case, are public service bodies, not business entities.

Table 2 shows the dynamics of enrollment / graduation of applicants for the relevant educational and professional programs.

As of 01.09.2022, 68 applicants are enrolled in the educational program «Fiscal Administration» and two graduations took place in 2021 and 2022. The program «Management of customs affairs» has 45 applicants and only one graduation took place in 2022. The educational and professional program «State Audit; Forensic Economic Expertise in Financial Investigations» is only gaining momentum – currently 17 students are enrolled and the first graduation is planned for 2023.

Table 2. Dynamics of enrollment / graduation of applicants by relevant EPP by dual form of education

Year recruitment	The number of applicants for higher education	Year graduation	Number of graduated masters	Number of employed persons (according to the contracts)
Educational and professional program «Fiscal administration»				
2019	10	2021	10	
2020	20	2022	20	17
2021	17	2023	is planned 15	-
2022	21	2024	-	-
Educational and professional program «Management of customs affairs»				
2020	9	2022	9	7
2021	15	2023	is planned 13	-
2022	21	2024	-	-
Educational and professional program «State audit; forensic economic expertise in financial investigations»				
2021	7	2023	is planned 7	-
2022	10	2024	-	-

Training of applicants of the second (master's) level under the educational and professional program «Fiscal Administration» in the dual form of education. The strategic goal of the program is to support the reform of the tax service in Ukraine in terms of providing professional and motivated employees who will gain the competencies necessary for a successful professional career. In essence, it is a natural experiment that allows to bring training closer to practice, as well as to collect information, analyze it and disseminate the positive experience of the pilot project to other areas of the civil service.

The teaching of disciplines is provided by highly qualified teaching staff of the State Tax University and, first of all, the graduate fundamental department of fiscal administration, which employs 5 doctors of sciences, 8 candidates of sciences.

The advantages of this educational and professional program are: training at the expense of the state budget; combination of the best international experience; the opportunity to gain theoretical knowledge from the best teachers and mentors; consolidation of theoretical knowledge in practice; employment in the reformed State Tax Service of Ukraine.

The concept of training applicants for higher education of the second (master's) level in the educational and professional program «Management of customs affairs» in the dual form of education. The educational program is focused on in-depth practice-oriented training of modern customs specialists and compliance with professional standards of the State Customs Service of Ukraine.

In order to strengthen the practical component of the training of applicants for this educational and professional program, agreements have been additionally concluded with the units of the State Customs Service of Ukraine, in particular with the Specialized Laboratory for Expertise and Research and the Port Community Information System.

The leading role in the training of applicants for higher education is played by the Department of Customs and Commodity Research, which employs 2 doctors of sciences, 5 candidates of sciences, 2 senior lecturers (one of whom is a postgraduate student).

The purpose of the educational program is to train highly qualified customs specialists with new views and ways of thinking, leadership qualities and readiness to solve complex problems and make effective management decisions in conditions of uncertainty regarding the protection of the customs interests of the state, able to effectively solve professional problems and meet the needs of each entrepreneur and high requirements of society for the quality of customs services; meeting the needs of the State Customs Service of Ukraine in new highly qualified personnel through motivation.

Obtaining higher education under this educational and professional program, which is carried out in a dual form, allows:

- to bring the higher education system as close as possible to the practical activities of customs authorities;
- to increase the level of interest of young people in the system of state management of foreign economic activity;
- to train highly qualified specialists who are able to work effectively in a global environment through the creation of new holistic knowledge and professional skills by acquiring and deepening competencies in the field of customs relations;
- to attract leading teachers and mentors who have practical experience in customs;
- to increase the attractiveness of work in state bodies in the system of foreign economic activity management;
- to create professional elevators for the most qualified and persistent applicants for higher education in order to realize their potential in the professional sphere;
- to eliminate existing shortcomings in the system of staffing of customs authorities;
- to strengthen the effectiveness of the «New Customs» reform.

The dual form of study under this educational and professional program has a number of advantages for all participants in the process. Thus, the employer, namely the State Customs Service of Ukraine, gets the opportunity to influence the content of the educational program in order to train customs specialists at a high level; a guarantee that graduates of the State Tax University will start their work in them, being able to select the best specialists; improving the image of the State Customs Service of Ukraine as an employer. In turn, the applicant for higher education receives the skills of a customs specialist; work and training in a group and mentoring during training; consolidation of theoretical knowledge during practical activities; practical skills in the future specialty; an open path to a future professional career; financial confidence during training and employment guarantees.

Features of the implementation of the educational and professional program «State audit; forensic economic expertise in financial investigations» in the dual form of education. This educational program is focused on modern scientific research in the field of economic disciplines, takes into account the specifics of the work of the State Audit Service of Ukraine, focuses on the current specialization, within which the applicant determines a professional career aimed at preparing for active creative, scientific and practical activities in the conditions of the formation of a market economy, the formation of analytical and organizational skills for effective economic activity in accordance with the trends of socio-economic development of Ukraine, the acquisition of a wide worldview.

The educational and professional program and curriculum are formed in accordance with the regulatory requirements for the organization of training in the dual form of education, taking into account the recommendations and proposals of the State Audit Service of Ukraine. The block of educational disciplines of the educational program, which is aimed at acquiring control and verification skills and tools of state financial audit, on the recommendation of the employer, was supplemented with the following disciplines: «Inspection of the budget sphere», «Inspection of state-owned enterprises», «Budget risk management», «IT-audit», «Investment analysis» and others. The program learning outcomes of the educational program are supplemented taking into account the specifics of the dual form of education.

The training of applicants under the educational program «State Audit; Forensic Economic Expertise in Financial Investigations» is carried out with the support of practitioners, which strengthens the practical component and content of academic disciplines.

The analysis of the experience of implementing dual education at the State Tax University allowed to identify the main risks:

- the difficulty of combining professional work and teaching for mentors;
- lack of a clear and transparent system of financial incentives for mentors;
- potential loss of interest of applicants in the program in case of failure to meet their expectations.

Based on the 4-year experience of the State Tax University, the leading departments have developed tips and recommendations for all participants of dual education (Table 3).

Table 3. Recommendations to the subjects of the educational process in the dual form of education based on the experience of the State Tax University

Subjects of the educational process	Recommendations
Mentors	explain the material with examples, in plain language; set clear tasks with specific deadlines; encourage students to show individuality and appropriate initiative; provide reasoned criticism and analyze mistakes
Applicants for higher education	perform tasks deeply, go into the essence of the issue; be active in the work; show interest and ask questions; calmly respond to criticism and comments; warn in advance about lateness

Organizers	clearly plan for the participants what will be implemented and implemented within the project; build a transparent system of financial incentives for mentors for participation in the program; organize joint meetings for project participants; create a community of mentoring program participants, where they can communicate, help and support each other; to hold coordination meetings in case of difficulties and problematic issues for their prompt resolution and development of joint actions for project implementation; to develop guidelines for mentors

Fig. 3. shows the positive effect of the introduction of dual education for participants in the educational process.

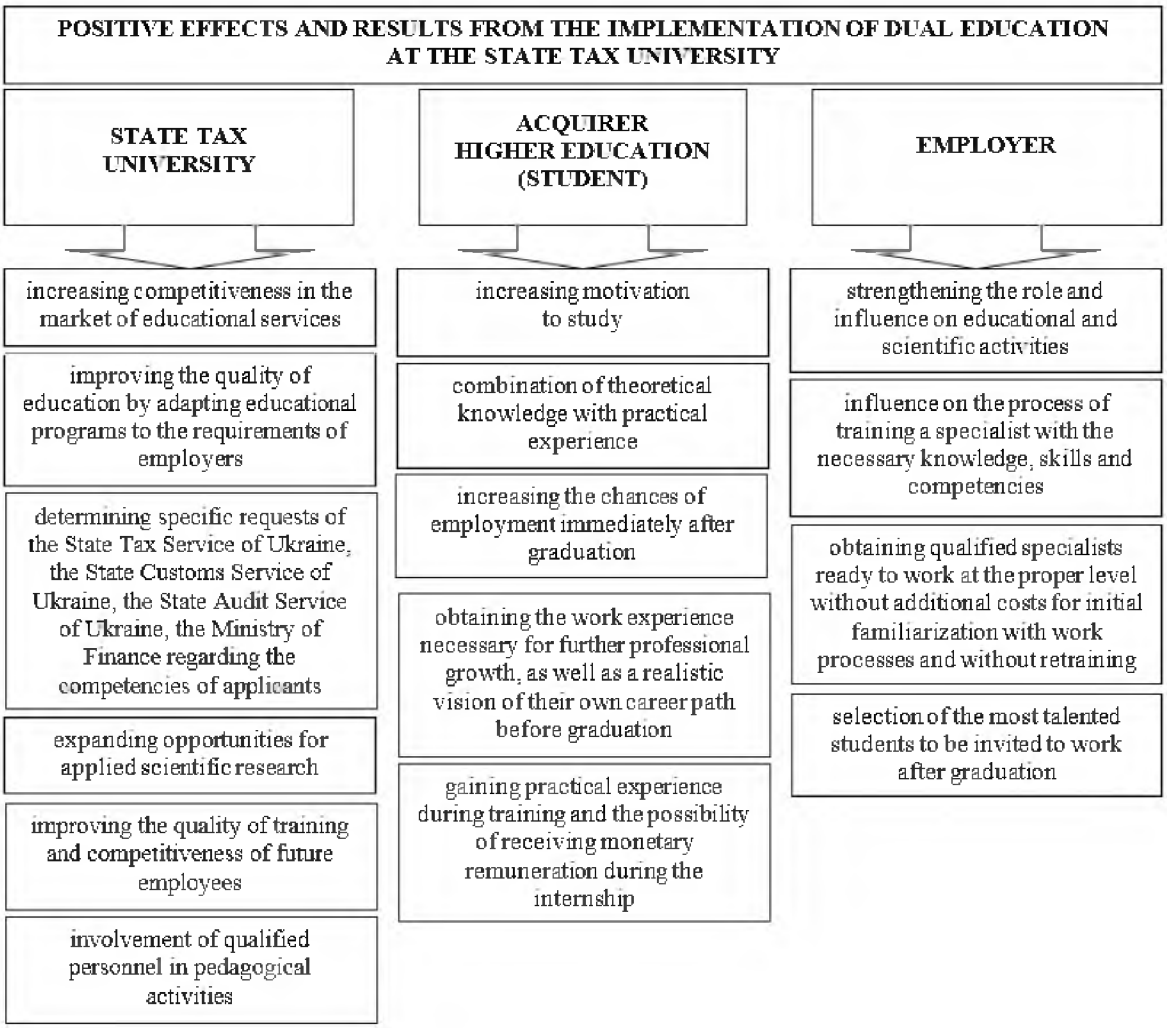


Fig. 3. Positive effects and results from the implementation of of dual education at the State Tax University

The analysis of the identified modern problems allows us to formulate the expected results for the national strategy for the development of dual education, which is presented in Fig. 4.

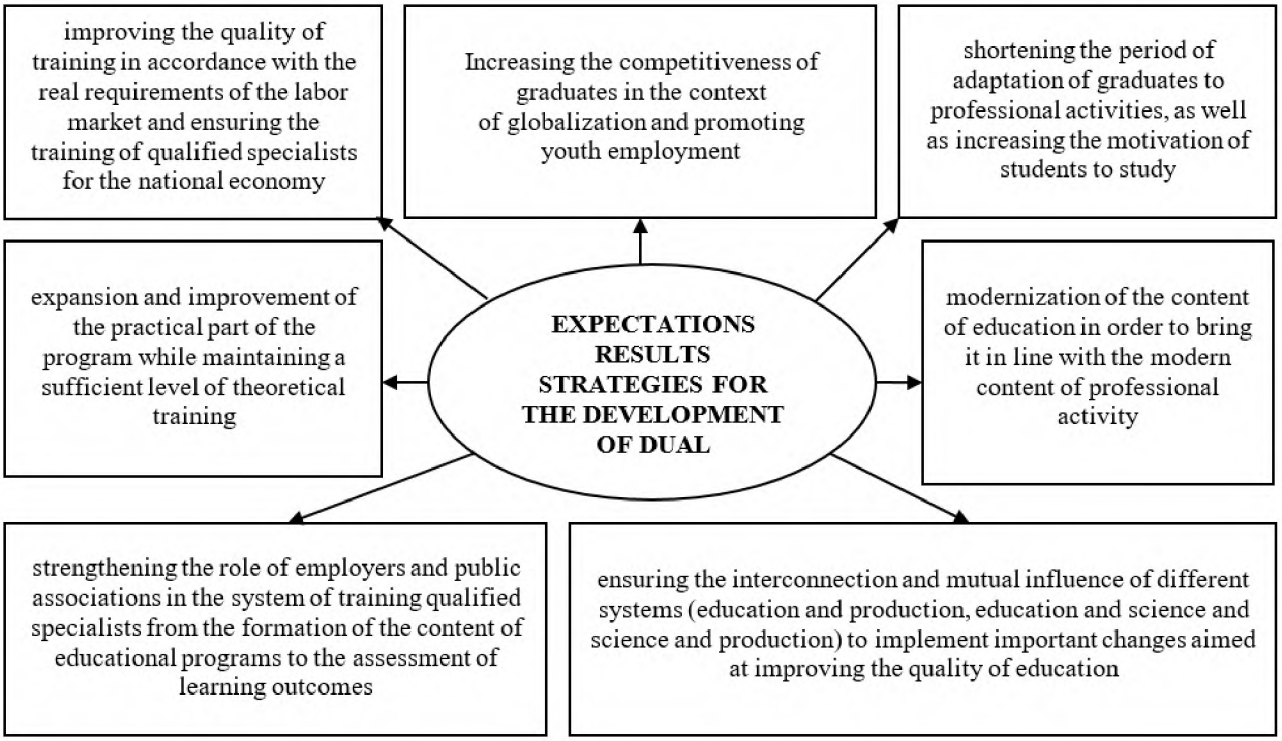


Fig 4. Expected results of the dual education development strategy in Ukraine

CONCLUSIONS

The analysis of practical experience in the implementation of dual education at the State Pedagogical University allowed us to formulate the following conclusions.

1. Getting education in the dual form allows to combine learning and practice quite effectively.
2. Dual education provides an opportunity to train highly qualified specialists who are able to work effectively in a multinational environment through the acquisition of new holistic knowledge and skills by obtaining and deepening the competencies necessary for future professional activities.
3. Increasing the effectiveness of training is achieved through the involvement of leading teachers, mentors, practitioners of well-known Ukrainian and international companies in teaching (interactive lectures, trainings, etc.).
4. This form of education helps to increase the level of interest of young people in public service and the attractiveness of work in tax, customs and audit services. Підготовка здобувачів освіти за даною формою сприяє усуненню існуючих недоліків в системі кадрового забезпечення державних служб.
5. The dual form of education acts as a kind of professional elevator for the most capable and persistent applicants for higher education.

The implementation of pilot projects on dual education in the DPU allows collecting information, analyzing it and disseminating positive experience to other areas of public services. It is advisable to focus further scientific research on the development and implementation of effective mechanisms for improving the national system of training specialists in Ukrainian higher education institutions.

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