

The quality of Legal Education of Citizens as a Factor of the Tax Security of Ukraine

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Abstract: The statement of the problem of study is due to the results of the monitoring of the quality of the provision of educational services in the field of tax education to Ukrainian citizens. The relevance of the problem under study are related to accepted recognition that the directions of education development in Ukraine did not have a sufficiently systemic and comprehensive nature, and therefore did not contribute to the formation of an integral state policy in the field of education. The purpose of this article is to highlight some educational problems, as well as provide recommendations for improving the quality of legal education in Ukraine in order to improve its tax security. In order to study the field of legal education in Ukraine, the following scientific methods were applied: dialectical, historical, formal and legal, axiological, hermeneutic. As a result, the following problems have been identified in legal education in Ukraine: absence of unified standards, unnecessary disciplines in curriculum, insufficient practical basis of education, need for highly qualified teaching staff, lack of orientation towards foreign practices, use of old techniques, insufficient number of teachers knowing foreign languages, need in new ways to present information, excessive quantity of law schools and estimation problem.

Keywords: Education issues, financial safety, state, law, economic well-being, standard of living.

JEL Classification: H20, H75, I20

1. INTRODUCTION

Legal regulation in the field of public relations of higher education is regulated by the Law of Ukraine dated 01.07.2014 No. 1556-VII "On Higher Education" (Date of entry into force: September 6, 2014). The Law establishes the main legal, organizational, and financial functioning principles of the higher education system, creates conditions to increase cooperation of state authorities and business with higher educational institutions based on the principles of autonomy of higher educational institution, combination of education with research and production in order to prepare competitive human capital assets for high-technology and innovation development of the country, personal self-actualization, and providing for the demand of the society, labor market and the state for qualified specialists. The statement of the problem of this study is due to the results of the monitoring of the quality of the provision of educational services in the field of tax education to Ukrainian citizens, carried out by the author of this article. The fundamental relevance of the problem under study are, first of all, directly related to the generally accepted recognition that the directions of education development used during the 30 years of Ukraine's independence did not have a sufficiently systemic and comprehensive nature, and therefore did not contribute

to the formation of an integral state policy in the field of education.

Applying modern technological possibilities of organizing the educational process for applicants for legal education and innovative methods of their training in higher education institutions in Ukraine, it should be remembered that a lawyer must be brought up, trained in an atmosphere of honor and respect for the law. Yes, it is difficult not to agree that up to now a modern law student, at times, is forced to study already "morally" outdated, but still valid acts of legislation. And here the task arises for a specialist in his field, a scientific and pedagogical worker, who must convey to the student, the future specialist, the truth that over time, not only the legislation itself, but also the consciousness of a lawyer should be reformed. A future lawyer should be brought up in the spirit of respect for a person, his honor and dignity, the history of Ukraine, the history of its legislation, and also have the goal of constant professional and moral improvement. This improvement concerns oneself as a specialist, one's skills and abilities, and also, thanks to modern technological means, one should take an active part in discussions on improving legislation. A lawyer should not be indifferent in the modern legal sphere of society. Identifying gaps and possible inaccuracies in the law, they should be raised for discussion with the aim of further solving and improving the legislation, because as a doctor's main task is to defend human health, the task of a lawyer is to save the legal side of a person's life. In other words, the main goal of the teacher is to teach a law student not only to understand the letter of the

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law, but also to name the main principle of his activity – a person-centered approach to solving legal issues.

Today, high-quality knowledge and application of tax legislation by law students in their future activities is relevant in solving human-centered legal issues. State policy towards a person in the Ukrainian state is to create the all-round welfare and security of its citizen. Legal regulation of relations in the spheres of public relations, which form the well-being and safety of a citizen, these are legal acts. And the main ones among them are the norms of tax legislation, since it is taxes that fill the budget. At the expense of taxes, the state is able to provide citizens with the services they need in various spheres of their life, providing them with decent and safe living conditions. Speaking about the state, we must bear in mind, first of all, each individual citizen of this state – its quality of life and security, to ensure its place in the economic life of the state. Not least, if not primarily, this economic well-being depends on an accurate, verified, based on constitutional principles, understandable, easy-to-read text of the Tax Code of Ukraine. Financially secure citizens are automatically able to ensure the payment of taxes in a timely manner and thereby fill the budget in full. That is, there is clearly a close connection between the quality of education provision to citizens and the financial security of the state where these citizens live. And this is just an example from the point of view of financial literacy and tax security of the state. Providing a high level of education in each separate industry, the state ensures safety in this area, because highly trained and experienced specialists will work in it.

However, having existed since 2010, the Tax Code of Ukraine and still remains difficult to understand from the point of view of both a tax payer and an employee of the tax authority. It is hardly possible to single out from the entire array of normative legal acts of Ukraine another equally important, large, but at the same time unfavorable in understanding and application of a normative legal act. This is manifested both in terms of the lack of a clear division of the Code into “general” and “special” parts, the construction of individual taxes and fees, and especially in purely tax terminology, that is applied in it. Having existed for more than ten years, the Tax Code of Ukraine has not got rid of “childhood diseases”, they still flicker among its existing norms (Kochi and Rodríguez, 2015). Wishing to develop the Ukrainian economy, stabilize, improve its financial condition, improve the investment climate and safety of its citizens, modern scientific and pedagogical staff of the relevant industry need to unite their efforts, first of all, to improve tax legislation. And one of the first tasks is to bring to clarity, transparency, precision, end-to-end connection of tax terms. In addition, the above-mentioned qualitative characteristics of tax legislation will become an excellent foundation for easy and free perception of the text of the Tax Code of Ukraine by its users, and as a result, this normative act can finally become a “guidebook” for a wide range of taxpayers. Also, students should know in detail about the problems of the Tax Code of Ukraine, and therefore practice in cooperation with tax officials. This will facilitate understanding of all related processes and provide invaluable experience to students (Yadavalli, 2017).

In turn, one should not forget about the “future taxpayers” represented by the younger generation. After all, they are the

ones who will need the improved text of the Tax Code of Ukraine, which they can easily read, study, and finally apply in practice, thereby filling the state treasury. But it is also worth noting that an easy and understandable text of the Code will be able to popularize Ukraine in the world as a platform for starting new business startups, interesting projects, and this will result in attracting investments, developing small and medium-sized businesses, the emergence of new and highly paid personnel. The time has come when it is impossible to teach children, youth, adults, taxpayers, what is not perfect, and what the teacher himself does not believe in. Realizing the importance of the situation, taking into account the existing shortcomings in educational and tax legislation and the new problems that have arisen recently, there is every reason to assert that the modern Ukrainian state can no longer do with temporary programs in the matter of state policy to overcome the problem of the national peculiarities of teaching tax literacy, tax education of Ukrainian citizens, which is the guarantee of its tax security. That is, the time has come for close cooperation of teachers, tax officials, legislators in determining the priority tasks of tax education. In this vein, an important aspect is the active participation of scientists in issues of early decision-making on reforming the Ukrainian tax education system.

The authors hope that the discussion on the unity of all branches of government and leading experts in the effective improvement of the quality of tax education and education of Ukrainian citizens in terms of its adaptation to EU standards will end with a positive decision. The tax literacy acquired by a law student should become one of the innovative methods in organizing the educational process for applicants for legal education in higher education institutions in Ukraine. A future lawyer should be fluent in the norms and know the Basic Law of Ukraine, that is, the Constitution and be a conductor of its regulatory provisions to the citizens of Ukraine. One of the main duties of a person and a citizen of Ukraine, according to Article 67 of the Constitution of Ukraine, is to pay taxes and fees in the manner and amount established by law. Legal regulation of relations in the field of tax collection is enshrined in the norms of the Tax Code of Ukraine. The mastery of tax literacy by a future lawyer is ensured through the formation of key competencies necessary for every modern person for a successful and safe life. In order to study the field of legal education in Ukraine, the following scientific methods were applied: dialectical, historical, formal and legal, axiological, hermeneutic.

2. PROCRASTINATION AS A MAIN BARRIER IN LAW EDUCATION

The results of an analytical review of the normative legal acts that regulate public relations in the field of reforming legal education in Ukraine indicate the presence in them of stable manifestations of postponing until later, tomorrow, for the near future, or, generally for a long time, the adoption of state decisions reforming. Procrastination, the act of needlessly delaying tasks to the point of experiencing subjective discomfort (Solomon and Rothblum, 1984). Using the historical and legal methods of theoretical search in chronological order, we will conduct a scientific study of the genesis of the development of Ukrainian legislation in the field of legal regulation of the reform of legal education and trace the con-

sequences of its impact on tax security, which, in author's opinion, is an extremely important component of the national security of Ukraine. In the context of the task at hand, let us recall the well-known statement of Hryhorii Skovoroda that a nut is nothing without a kernel, just like a person without a heart. Let us continue this expression with these words: "just like the state without education; as well as the state without taxes".

Having proclaimed on July 16, 1990 the Declaration on the State Sovereignty of Ukraine, the Supreme Soviet of the Ukrainian Soviet Socialist Republic (hereinafter – the Verkhovna Rada of the Ukrainian SSR), expressing the will of the people of Ukraine, striving to create a democratic society, recognizing the need to build a state based on the rule of law, with the aim of establishing the sovereignty and self-government of the people of Ukraine, declared that the Ukrainian SSR:

- is independent in solving the issues of education of the Ukrainian nation;
- cares about the environmental, external and internal security of citizens and actively contributes to the strengthening of common peace and international security.

And although this Declaration did not contain a word about tax security at all, the authors hope that the legislator should have understood that tax security is the foundation, the foundation of national security. The state cannot exist without taxes, since taxes fill the country's budget by almost 80 percent, and this funding, among other things, the social sphere and legal education in particular. On the other hand, one of the main tasks of legal education should be active training of applicants for education, and first of all higher education, as future law-abiding taxpayers. But it did not happen as expected – and a year later, namely on July 3, 1991, the Supreme Soviet of the Ukrainian SSR decided to agree with the Program of emergency measures to stabilize the economy of Ukraine and exit it from its crisis state, the Program which was submitted by the Cabinet of Ministers of the Ukrainian SSR. Among the extraordinary measures to implement the budgets of the republic was the introduction of administrative, material and criminal liability in relation to officials and citizens who were hiding income and evading taxes. This extreme measure was unpopular; the Cabinet of Ministers of the Ukrainian SSR believed that it was impossible to do without the introduction of tough measures to strengthen tax discipline in a crisis.

Along with the above, the authors recall that until September 5, 2017, the state of Ukraine was guided in education by a normative act, which was put into effect from the date of its publication on June 26, 1991, by the Decree of the Verkhovna Rada of the Ukrainian SSR dated June 4, 1991 No. 1144-XII, – the Law of the Ukrainian SSR of 23.05.1991 No. 1060-XII "On Education", which has received 47 editions during 26 years of its validity. This law became invalid on the basis of the Law of Ukraine dated 05.09.2017 No. 2145-VIII "On Education".

In pursuance of the above-mentioned resolution of the Verkhovna Rada of the Ukrainian SSR dated 04.06.91 No. 1144-XII and in order to ensure the development of educa-

tion as a priority means of development of the Ukrainian state, the Cabinet of Ministers of Ukraine, by its resolution No. 896 dated 03.11.1993, approved the State the national program "Education" ("Ukraine of the XXI century") and measures for its implementation (hereinafter referred to as the Program), putting on the Ministry of Education organizational and coordination support for the implementation of the Program, as well as the preparation, together with interested ministries and departments, of normative documents for the functioning of the education system. Noting that with the transformation of Ukraine into an independent state, education became the own business of the Ukrainian people, the Program stated that the education system existing at that time in Ukraine was in a state that did not meet the requirements set for it in the context of the development of Ukrainian statehood, cultural and spiritual revival of the Ukrainian people. This was manifested primarily in the discrepancy between education and the needs of the individual, social needs and the world achievement of mankind; in devaluation of the social prestige of education and intellectual activity; in the distortion of the goals and functions of education; bureaucratization of all links of the educational system. This Program, as conceived by the Cabinet of Ministers of Ukraine, should ensure the advanced development of this industry as a whole. The constituent elements of the strategic tasks of reforming education in the Ukrainian state were:

- the revival and development of the national education system as the most important link in the upbringing of conscientious citizens of the Ukrainian state;
- bringing education in Ukraine to the level of education in developed countries of the world by radically reforming its conceptual, structural, organizational foundations; overcoming the state's monopoly position in the educational sphere by creating non-state educational institutions on an equal basis; deep democratization of traditional educational institutions.

The development of the national education system, taking into account the cardinal changes in all spheres of public life in Ukraine, is one of the priority areas of education reform. Among the main ways of reforming education: the development of education based on new progressive concepts, the introduction of modern pedagogical technologies and scientific and methodological achievements into the educational process; a departure from the principles of authoritarian pedagogy, which were approved in a totalitarian state and caused the leveling of natural inclinations and opportunities, the interests of all participants in the educational process; training a new generation of teaching staff, improving their professional and general cultural level; creation of a new legal and regulatory framework for education. The priority of education, which means the anticipatory nature of its development, a new attitude of society towards education, knowledge and intellect is the main principle of the Program implementation. The organic component of education, which would cover all components of the education system, was national education. The priority direction of reforming the national education provided for the fostering of respect for the Constitution and the legislation of Ukraine. Recall that as

of the date of adoption (03.11.1993) of the State National Program “Education” (“Ukraine of the XXI century”), the Constitution (Basic Law) of the Ukrainian Soviet Socialist Republic of 20.04.1978 No. 888-IX was in force. The formation of a network of higher educational institutions, which in terms of educational and qualification levels, types of educational institutions, forms and terms of study, sources of funding would satisfy the interests of the individual and the needs of each region and the state as a whole was a strategic task of reforming higher education. The priority direction of reforming higher education is forecasting the needs of the state, regions, sectors of the economy and culture in specialists with different skill levels. Among the main ways of reforming higher education are the development and implementation of a scientifically grounded methodology for determining the future needs of the state for specialists with different qualifications, determining the volume of their training in higher educational institutions; development and implementation of analytical, statistical, simulation, situational models for predicting the volume of training specialists, taking into account the development of economic sectors and the characteristics of the regions of Ukraine; a combination of the capabilities of the state and non-state higher education systems for training specialists of various specialties, taking into account the needs of individual regions; development of a system for diagnosing the quality of education and a system of tests to determine the compliance of the level of education with state standards; accreditation of higher educational institutions of all levels and forms of ownership.

The program for the development of legal education for the period up to 2005 was approved by the Cabinet of Ministers of Ukraine by its resolution on April 10, 2001, No. 344, noting the following: a socially oriented market economy and the need to protect Ukrainian entrepreneurship, the fight against crime – all this requires qualified legal support. This necessitates constant attention to the quality of training and retraining of legal personnel, bringing the content of legal education in line with the modern requirements of legal practice. The current state of higher legal education is characterized by the fact that the saturation of lawyers remains disproportionate throughout the country. More than 170 higher educational institutions (up to 1991 there were 6 of them), of which 50 are private, provide training for legal experts. The total licensed volume of training specialists in the field of “Law” is almost 30,000 people a year, that is, 4 places per 10,000 population, of which 3.5 are in higher educational institutions of state ownership. The training of lawyers is mainly carried out by the higher educational institutions of the Ministry of Internal Affairs, the Yaroslav Mudryi National Law University, the Taras Shevchenko National University of Kyiv, the Ivan Franko National University of Lviv, the National University “Odesa Law Academy”, and the University of the State Fiscal Service of Ukraine. The uneven territorial distribution of higher educational institutions that train lawyers creates certain social problems associated with unequal opportunities in obtaining education and employment of young people in different regions.

A significant increase in the volume of training for lawyers did not significantly affect the provision of various spheres of public life with qualified legal personnel. To date, it has

not been determined how many specialists are needed for various areas of legal practice, no scientifically substantiated forecast has been made for the volume of lawyers’ training, the network of higher educational institutions is not being reformed in accordance with regional needs. The content of legal education and the quality of the organization of the educational process do not meet the modern needs of society. Significant shortcomings take place in the provision of the system of legal education with pedagogical and scientific-pedagogical workers. The volume of training of such staff does not meet the needs of the present. Periodic advanced training of teachers of higher educational institutions and specialists of the legal service of enterprises, institutions, organizations, government bodies has not been established. The unsatisfactory state of equipping the legal education system with computer, organizational technology and other technical teaching aids. All this necessitates the development of fundamentally new theoretical, methodological and organizational foundations for improving the system of legal education. Forecasting the need for legal personnel and optimization of the network of higher educational institutions have become the main directions of the Program implementation, including: development of a scientifically based forecast of the state need for legal personnel of different educational and qualification levels until 2010; taking measures to optimize the network of higher educational institutions of all levels of accreditation and forms of ownership that train lawyers, by increasing the qualification requirements for these institutions, to bring it in line with the real need and capabilities of higher educational institutions to ensure high-quality training of specialists of the corresponding educational and qualification level (How many lawyers..., 2001).

What concepts for the development of legal education do we have today? First, on the official website of the Verkhovna Rada of Ukraine Committee on Education, Science and Innovation on February 26, 2020, a draft Concept for the Development of Legal Science was posted, which was developed and discussed at working meetings of People’s Deputies of Ukraine together with experts in the field of law and higher education (Draft concept of..., 2020). 7 months have passed since the date of publication of the project. What’s next? Is this not a procrastination of the domestic reform of legal education? Secondly, the official website of the Ministry of Education and Science of Ukraine also posted

- a draft Concept for the development of legal education (The concept of..., 2020);
- a Concept for improving legal education for the professional training of a lawyer in accordance with European standards of higher education and the legal profession (The concept of..., 2016).

We will start the countdown with the order of the Ministry of Education and Science of Ukraine dated 05.07.2016 No.787, which approved the personal composition of the working group to develop the Concept for the development of legal education in Ukraine. That is, 5 years have passed. And what results do we have? The answer is obvious. But why in Ukraine so often sounds: “tax evasion”, “tax arrears”, “tax incentives”, “fictitious entrepreneurship”, “smuggling”, “off-shore”, “shadow economy”, “wages in an envelope”, “corruption”, “imperfect tax legislation”? After all, these factors

are risks that threaten the tax security of Ukraine! Why is the tax legislation so disrespected in independent Ukraine, evading the constitutional obligation to pay taxes? Why are employers not satisfied with the quality of training of legal professionals?

In pursuance of subparagraph 16 of the first part of Article 13 of the Law of Ukraine “On Higher Education”, the Ministry of Education and Science of Ukraine, as the central executive body in the field of education and science, within the limits of its powers, was developed and by order of August 17, 2020 No. 1053 approved and put into effect the standard of higher education of Ukraine of the second (master’s) level of higher education for obtaining an educational degree of higher education “master” in the specialty 081 “Law” in the field of knowledge 08 “Law” (hereinafter – the standard) (Order of the ministry..., 2020). The standard has been agreed by the National Agency for Quality Assurance in Higher Education (protocol dated 23.07.2020 No. 14) and published on the official website of the Ministry of Education and Science of Ukraine. Incidentally, the authors note that the standard was considered by the Federation of Employers of Ukraine, since, according to part six of Article 10 of the Law of Ukraine “On Higher Education”, higher education standards for each specialty are developed by the central executive authority in the field of education and science, taking into account the proposals of industry associations of employers’ organizations, and the employment of graduates for positions is carried out in accordance with the National Classifier of Ukraine – Classifier of professions DK 003:2010 (Classifier of professions, 2020), which require higher education in the specialty 081 “Law”.

The norms of Article 10 of the Law of Ukraine “On Higher Education” establish that the standard of higher education is a set of requirements for educational programs of higher education, which are common to all educational programs within a certain level of higher education and specialty. One of the requirements for the educational program, which determines the standard of higher education, is the requirements of professional standards (if any). In the standard of higher education in specialty 081 “Law” for the second (master’s) level of higher education in section VIII “Requirements of professional standards, if any” indicates that there are no professional standards. At the same time, the Procedure for the development and approval of professional standards, approved by the Resolution of the Cabinet of Ministers of Ukraine dated May 31, 2017 No. 373. This Procedure sets out the general requirements for the development, public comment, approval, enforcement and review of professional standards. The general requirements for the development of professional standards, in order to provide methodological assistance to employers, are determined by the Methodology for the development of professional standards. The development of a professional standard is introduced depending on the needs of employers for a qualified workforce, its distribution among jobs (positions). Professional standards are developed for the most promising, in-demand types of labor (professional) activities, professions and qualifications that are in demand in the labor market. Professional standards are used in the fields of education and personnel management. In particular, in the field of education, professional standards are used for: 1) development of educational

programs/standards and teaching and methodological materials for all forms and types of education, training of workers in production, training of pedagogical/scientific and pedagogical personnel.

Today in Ukraine lawyers are representatives of a highly competitive professional field. To compete successfully in this profession, it is not enough to have a diploma. You need to have some professional experience and other competitive advantages (for example, additional skills and abilities). At the same time, legal business employers negatively assess the level of training of an ordinary law school graduate. First of all, the authors are talking about the discrepancy between the level and content of the training of lawyers and the real needs of the legal market. In particular, academics often point to a lack of professional standards as a guideline for the curriculum (Vlasiuk and Shemelynets, 2018).

3. FAIR METHODOLOGY FOR EXTERNAL ON-SITE LEGAL EDUCATION QUALITY ASSESSMENT

To address these challenges and support the Ukrainian government and law, in 2013 the FAIR designed the Methodology for External On-Site Legal Education Quality Assessment (Swenson and Young, 2017), which was based on the European Standards and Guidelines for Quality Assurance in the European Higher Education Area (ESG) (European Standards and..., 2015). The purpose of the Methodology was to demonstrate to Ukrainian universities the best practices of conducting such assessments and their effectiveness in cooperation between the higher education establishment administration / faculty and stakeholders, involving them in a constructive dialogue focusing on quality improvement and laying the groundwork for conducting future assessments in Ukraine. On the initiative of the leadership of the of Ivan Franko Lviv National University (LNU) Faculty of Law the Methodology was first applied on their base in May 2014 and subsequently improved (Swenson, 2014). A year later, Yuri Fedkovych Chernivtsi National University (CNU) has dared to undergo such an assessment (Speedy Rice and Young, 2015). The results of each assessment were summarized in reports with recommendations on improving the quality of legal education. In October 2016 the National University “Odesa Law Academy” (NUOLA) requested the conduct of an independent, external, on-site assessment of legal education quality at the NUOLA School of Advocacy using the Methodology (Swenson and Speedy Rice, 2017). The Methodology, however, required updates as in May 2015 the European Ministers responsible for higher education in the European Higher Education Area adopted a new updated version of the ESG. Given this fact, the USAID New Justice Program has attracted an expert group of national and international experts to amend the Methodology, and on this basis, in March 2017 an assessment of the quality of education at the NUOLA School of Advocacy was conducted. The just completed assessment of the Yaroslav Mudryi National Law University’s Personal Training Institute for the Bodies of Justice of Ukraine (hereinafter Institute) legal education quality confirms that certain conclusions on each key element of quality assurance based on the results of the three preliminary assessments at LNU, CNU and NUOLA are strongly applicable to the Institute (Swenson and Speedy Rice, 2018).

Delaine R. Swenson (Juris Doctor (USA), Department Head of the Chair of International and American Law at the Faculty of Law of John Paul II Catholic University of Lublin, Center for Advancing Legal Skills Director, Lublin, Poland) and Thomas H. Speedy Rice (Professor of Practice at Washington & Lee School of Law's Transnational Law Institute in Lexington, Virginia, USA) in their report "Independent, external, on-site assessment of legal education quality at the Yaroslav Mudryi National Law University personnel training institute for the bodies of justice of Ukraine. Assessment report with recommendations for strengthening legal education quality." are giving the following recommendations to government: "The Ministry of Education should review the rule that was given in the MoE decree No. 93 as of 8 April 1993 "On approval of the Regulation on apprenticeships of students of higher educational institutions of Ukraine" regarding apprenticeships by bachelor (specialist) level students to update it in line with modern reality. For 25 years Ukrainian legal system has experienced many changes, but this document does not consider all these changes. The rule appears to allow apprenticeships primarily in state institutions. Otherwise, there is a risk of a detrimental effect on the ability of students to have meaningful apprenticeships at private law firms, solo or small lawyer's offices, and non-governmental organizations and creates wrong impression that the private practice of law as a part of civil society are less important as working for the State. Taking into account that state law schools train both budgetary and contract-based students, its role may not be limited to generating state workers. The Ministry of Education should promote among the universities anonymous, diverse and comprehensive examination methodologies. Too many Ukrainian Law Faculties are still wedded to the oral examination process. Complete standardization of any exam format is not possible but diverse student assessment, done through anonymous grading would allow for better assessment integrity, reduce opportunities for corruption and bias.

External issues or opinions can affect the oral assessment process and grade. Anonymous examination in appropriate cases corrects a fundamental flaw inherent in oral exams in that knowledge of the student's identity and seeing the prior grades in the gradebook create actual unfairness or at least unintentional unfairness and undermines academic integrity. When talking to teachers the experts got to know that the introduction of written assignments is complicated by the need and lack of time for their review, and in addition – by the outdated methodology of remuneration. The Ministry of Education is advised to review these provisions and to suggest to the Government respective changes on the remuneration for teachers to solve the mentioned issues. The Ministry of Education should find opportunities to aggressively expand the scholarships (in cooperation with various donors, sister cities) and find the way to accumulate resources to activate international exchanges of teachers in legal education. The demands and expectations for contents and quality of legal education are changing rapidly and substantially in the globalized/interconnected world. The traditional method to fill legal education change through scholarly research and publication now equally competes with demands for better skills trained law graduates. While internet resources can add

value to international exchanges and experiences, it cannot replace the scope of knowledge learned through live immersion nor foster the confidence to adopt new or expanded methodologies of legal teaching. The Ministry of Education should consider Education for Justice (E4J) as the touchstone in the anti-corruption policy for all Ukrainian Law Schools. The Ministry may and should encourage teaching and modeling of culture of integrity and ethics, common in the academic environment through recommending the integration of these values in the educational process. The Ministry should distribute information about success stories about effective introduction of Honor Systems, or similar mechanism through Codes of Conduct. Faculty, administration and students should be engaged in discussions, drafting, adoption and implementation of community comprehensive honor systems or codes of conduct, that recognize that integrity and ethical conduct are not abstract, but specific ethical values in the law school community, should become an expectation. Encouraging each group to take an active role in enforcing and honoring the code in order to promote the most successful and sustainable system." (Melnik et al., 2015).

There is also a problem of public money wasting by the Cabinet of Ministers of Ukraine to prepare lawyers in these law schools. Under the new Law "On Higher Education" in Ukraine lawyers undertake both the Bachelor's and Master's degrees. Since 2015, previously offered "Specialist's" degrees, part of the Soviet approach to higher education, have been abolished. Almost 100% of Bachelors students proceed to Master's level study because graduates can only gain access to the legal profession – whether in legal practice or academia – with both the Bachelor's and Master's degrees. There is currently neither a guaranteed standard for legal education, nor a legal profession qualifications framework. The content of legal education offered is guided, to a large extent, by the draft standard for legal education developed in 2004, and is stipulated in a curriculum – a higher education institution's regulatory document. The system of student assessment in Ukraine is being transferred under the European standards – from a five-grade scale to the European 100-grade scale (ECTS) (though sometimes law schools combine elements of both systems). The new Law "On Higher Education" requires that higher educational institutions apply internal quality assurance. This requires the establishment of principles and procedures, monitoring and review of training programs, evaluation of students and faculty members, training for faculty members, publicity, and combating plagiarism (Art. 16). However, most law schools lack their own system of internal quality assurance. Overall, the following problems have been identified in legal education in Ukraine: absence of unified standards, unnecessary disciplines in curriculum, insufficient practical basis of education, need for highly qualified teaching staff, lack of orientation towards foreign best practices, use of old techniques as a doctrinal basis, insufficient number of teachers knowing foreign languages, need in new ways to present information, excessive quantity of law schools and existence of different legal regimes they operate under, which prevents fair competition among numerous law schools, as well as a pressing need to improve the assessment process of students and graduates (Melnik et al., 2015; Swenson and Speedy Rice, 2018).

4. CONCLUSIONS

The authors believe that the discussion on the unity of all branches of government and leading experts in the effective improvement of the quality of tax education and education of Ukrainian citizens in terms of its adaptation to EU standards will end with a positive decision. The tax literacy acquired by a law student should become one of the innovative methods in organizing the educational process for applicants for legal education in higher education institutions in Ukraine. A future lawyer should be fluent in the norms and know the Basic Law of Ukraine, that is, the Constitution and be a conductor of its regulatory provisions to the citizens of Ukraine.

Ukrainian legal education may be characterized as transitional. Soviet legal education was mostly based on memorization rather than the development of skills, but since Ukraine gained its independence, the approach has been shifting to more skills-oriented forcing law schools to rebuild their programs and to make them more competitive and practical. While before programs in law schools extensively approached the issues of theory of state and the exercise of governmental powers, the approach based on philosophy, principles of law and human rights protection has gained more importance nowadays. Legal education is offered by both public (state) and private law schools. Most public law schools are subordinate to the Ministry of Education and Science of Ukraine (MoE) while others are departments of universities governed by other ministries (such as the Ministry of Interior, Ministry of Health Protection, and the Ministry of Agriculture, Ministry of Culture).

However, all law schools operate based on a license received from the MoE. This license serves as a state permission to enroll a certain number of students in the law school. The licensing procedure is established by government regulations and is characterized by quantitative and very formal criteria and requirements. Alongside licensing, there is also an accreditation process for law-school programs. Formally, the accreditation process is a confirmation of the ability of the law-school to provide quality education. However, in practice the accreditation process is a duplication of the licensing process, as it is still based on the same quantitative criteria. A certain challenge to the progress of legal education reform in Ukraine is the existence of non-MOE administered law schools. These law schools besides having the poor performance of graduates instill the chain-of-command outlook and foster submission to authority no matter what, failing to develop respect for as well as understanding of the rule of law, human rights and lawyers' professional responsibilities and role in a democratic society.

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