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SPECIALTIES OF THE AUDIT COMPANY'S EMPLOYER BRAND FORMATION**Serhii Zinchenko**

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Abstract. The paper discusses the specifics of the formation of an HR brand for audit firms with a focus on the industry's specific requirements. The employer brand of an audit firm attracts and retains specialized talent, which is vital for the integrity and competitiveness of this service industry. An individual's professionalism is the main basis for building the reputation and image of the Company. The report discusses HR branding and ways to communicate the employer's value proposition to employees. The main aspects considered in the context of internal and external environments of influence are using the necessary tools to increase engagement and loyalty among candidates and current employees.

The article presents a systematized model that can serve as a basis for assessing the development of the audit firm's employer brand. This model provides a comprehensive framework for analyzing and improving the HR brand. The obtained results emphasize the need for and importance of a multidimensional study of the formation and development of the employer brand of audit firms as a specific form of management skills.

Keywords: HR brand, labor market, audit, employer branding, employer value proposition, employer brand attributes.

Formulation of the problem. Audit firms face a major challenge in building a strong employer brand due to the specialized nature of their work. This demands technical proficiency, adherence to evolving regulations, and an elevated level of trust and confidentiality. The competition for skilled professionals further complicates attracting and retaining talent. While an effective HR brand is critical for positioning audit firms as desirable employers, there is a dearth of comprehensive methodologies tailored to this industry. Despite growing recognition of the importance of employer branding, the specifics of forming an employer brand for audit firms remain under-explored. The existing literature on employer branding in the audit sector ignores key factors, including compliance, professional development, and confidentiality. This study addresses this gap by developing a model to assess and enhance the employer brand in audit firms. It contributes to both academic and practical literature.

Analysis of recent research and publications. The problems of formation and development of the employer brand, according to scientific publications of recent years, have

been studied by such scholars as K. Bilokrynytska [1], T. Bilorus [2], T. Vonberg with S. Dmytruk and J. Zubova [10], Wichmann, J., Wiegand, N. and Reinartz, W [11], V. Zhukovska with G. Piatnytska, N. Lukashova and O. Salimon [12], Zhylińska with S. Firsova and H. Aksom [13] and others. However, most scientific studies pay little attention to the needs and peculiarities of developing an employer brand in a narrow industry.

Domestic and international scientific works do not contain in-depth relevant research on the features and parametric characteristics of the formation and management of the employer brand in the field of audit. All this indicates the relevance of the topic, and therefore led to the choice of the research direction.

Research objectives. The purpose of the article is to systematize scientific approaches to defining the concept of employer brand, highlighting its nuances and internal heterogeneity, and distinguishing it from related terms. In addition, the study aims to review existing approaches and systematize the attributes of assessing the level of employer brand development in the context of audit firms.

Research methods. The study employs analysis, synthesis, generalization, induction, and deduction to explore and develop a comprehensive understanding of the employer brand concept. These methods facilitate the identification of key attributes and strategies for managing and enhancing the employer brand of audit firms.

Presenting main material. Audit firms face unique challenges regarding HR branding that set them apart from other companies. These challenges stem from the highly specialized nature of the audit profession, which requires a distinct set of skills, qualifications, and a high level of trust and confidentiality. Audit firms need to navigate the complexities of standardization and compliance, as they are tasked with providing audit assurance for reports in a rigorous and standardized manner. This requires a workforce that is not only technically proficient but also able to adapt to the evolving standards and regulations of the audit industry. Thus, the challenge of attracting and retaining such specialized talent underscores the importance of a well-designed HR brand that resonates with audit professionals' unique requirements and expectations.

The impact of HR branding on recruitment and retention in audit firms is profound and multifaceted. A strong HR brand communicates the company's values, culture and opportunities, playing a crucial role in attracting potential employees. It lays the foundation for the company's image as an ideal place to work, which is especially important in the competitive audit sector, where the demand for qualified professionals is high. When employees are engaged, the impact of the HR brand extends to their engagement and loyalty. The level of employee engagement is a direct indicator of the health and effectiveness of the HR brand, and tools such as the Q12 questionnaire provide valuable information about employee perceptions and the overall health of the HR brand. Strategies aimed at retaining key employees and reducing employee turnover are closely related to the strength of the HR brand, emphasizing its role not only in attracting talent but also in retaining it [9, p. 217].

The development of a comprehensive methodology based on contact points for the formation and evaluation of the HR brand is crucial for audit firms. This involves identifying and using every point of interaction between the company and its current or potential employees to strengthen the HR brand [7]. These contacts, ranging from job advertisements and interviews to employee onboarding and development programs, provide an opportunity to embody the company's values and employer value proposition. A well-defined methodology not only helps to consistently communicate the HR brand across the various stages of the employee lifecycle, but also enables a company to systematically measure the effectiveness of its HR branding efforts. Through this comprehensive approach, audit firms

can ensure that their HR brand accurately reflects their identity as an employer and resonates with their target audience, thereby increasing their competitive advantage in attracting and retaining the best talent [10 p. 305].

Establishing a strong set of values and a distinctive corporate culture is fundamental to building an HR brand for an audit firm. This process involves defining core values that not only reflect the company's mission but also resonate with current and potential employees. According to B. Dinin, the development of a company's HR brand is closely linked to its culture and values, which are the basis for attracting and retaining talent [3]. This is because:

- A clearly defined corporate culture promotes a sense of ownership among employees.
- Core values guide behavior and decision-making in an organization.
- Strong culture and values are attractive to potential employees who share similar ideals. Together, these elements create a unique employer identity that sets a company apart in a competitive labor market.

The implementation of employee development programs is another vital component of building an HR brand for an audit firm. Learning and development opportunities are significant attractors for talent, especially in dynamic and demanding industries such as audit. According to T9, companies that invest in training programs, incentive initiatives and employee loyalty schemes not only enhance their HR brand, but also significantly improve employee engagement and loyalty [4]. These programs demonstrate the company's commitment to the development and well-being of its employees, which, in turn, is a good thing:

- Enhances the company's reputation as a desirable employer.
- Encourages continuous professional development among the workforces.
- Creates a more competent and motivated team, contributing to the overall success of the company.

Improving communication and transparency within an organization is essential to strengthening its HR brand. Leveraging employee testimonials and success stories is a vital strategy for building a strong HR brand for audit firms. These personal accounts not only demonstrate the company's culture and values, but also highlight the potential for professional growth and success within the organization. By sharing these stories across multiple platforms, companies can effectively communicate their commitment to employee development and satisfaction. This approach not only attracts potential talent by revealing the company's favorable environment, but also increases the morale and engagement of current employees, strengthening the company's reputation as an employer of choice [10]. The effectiveness of using such narratives is highlighted in studies, emphasizing their impact on a company's HR branding efforts.

The use of social media and online platforms plays a crucial role in promoting an audit firm's HR brand. These digital channels offer an unrivaled opportunity to reach a wide audience, including potential employees, while showcasing the firm's culture, values and corporate social responsibility (CSR) initiatives. By strategically sharing content such as success stories, employee testimonials and insights into day-to-day operations, companies can create a compelling and attractive image of themselves as an employer. This not only improves their visibility among job seekers, but also fosters a sense of community and engagement among existing employees, further strengthening the strength and appeal of the HR brand [1].

Collaboration with educational institutions and industry associations is another effective strategy for attracting talent and enhancing the audit industry's HR brand. This partnership

approach allows firms to communicate directly with future talent by offering internships, scholarships and guest lectures, which demonstrates the firm's commitment to professional development and excellence in the industry [1]. Such collaborations not only provide a platform to demonstrate the firm's values and culture to a target audience of emerging professionals, but also make the firm an active and engaged member of the wider industry community [2]. Such initiative-taking engagement helps to create a strong group of qualified candidates who are already familiar with and engaged with the company's HR brand, thereby facilitating the hiring process and improving the overall quality of new hires [12, p.7].

In today's highly competitive labor market, creating a positive employer brand is becoming critical. If this is not done, the process of attracting highly qualified employees can become difficult and costly for businesses. In order to attract high-quality personnel to help the business grow (not only at the top management level, but also in leadership positions), it is important to demonstrate that the company is the best place to work and grow professionally. Each company builds its own unique reputation, which includes the assessment of its products and services, the level of social and environmental responsibility, the public position of the management, the mission of the business, the history of its activities and other aspects.

Increasing the efficiency of the audit company's activities in accordance with modern conditions, attracting external financing, entering new markets and occupying new niches in them require a significant level of trust from clients, creditors, investors and society as a whole. The relevance and completeness of disclosed financial information, transparency and clarity of control systems are key components of building relationships with partners and stakeholders based on trust. Understanding the compliance of the accounting principles used by clients with operational activities and accepted industry practices allows the auditor to conduct due diligence and form his or her professional opinion. The main task of the auditor is to provide confidence in the financial stability of the company, its economic reliability and the possibility of cooperation with it. At the same time, confidence creates a reputation – a brand that allows you to expand the horizons of business opportunities [8].

However, the audit company itself is a service provider interested in its own brand. External audit and business support is a relatively new industry and is not in wide demand due to the peculiarities of the national market structure among enterprises (most business entities are small and are not required to audit their financial statements). That is why the position among competitors and credibility in the eyes of the public is a top priority for this type of activity. It is important to note that such a reputation can not only have a positive impact on financial performance and attract rare customers, but also become a source of inspiration for current and potential employees. The employer brand, like the corporate brand, which in turn determines the value of services offered to customers in the market, reflects the level of perception of the company as an attractive place to work. It is an indicator of how the management of a business unit utilizes the experience, talent, skills and contacts of its employees, how rationally and fairly resources are allocated, and how individual productivity and engagement of each employee can be assessed. An employer brand is a set of characteristics that make candidates prefer one company over others, and therefore the level of its development should be assessed with the highest possible adherence to the principle of objectivity and structuredness to enable control over the strategic management of not only the HR system but also the entire company [7].

Creating a successful employer brand concept for an audit company is not an obvious or easy task. Audit activities are controlled by the state public oversight body (OSNAD), which ensures the quality and independence of the procedures performed. However, like any

commercial organization, an audit company needs the right management decisions to ensure success, including in the company's human resources strategy.

In this regard, we turned to the employer brand attributes for audit firms that we had previously adapted and presented in the scientific and practical conference materials. To systematize and expand the chosen approach, we expanded the list of features for each attribute and conducted a cross-cutting differentiation of internal and external parameters [8, p.18]. This will allow us to approach the assessment of the HR brand of audit organizations more qualitatively. The grouping will help to identify the characteristics and more fully assess each attribute of employer brand development. The results of scientific cognition summarizing this article are listed in Table 1.

Conclusions and Prospects for Further Research. In summary, we have determined that an audit company's employer brand has specific formation features based on the industry's specifics. The study emphasizes the critical importance of defining the HR brand and the lack of scientific approaches to regulating its management functions.

Table 1

Classification of the parameters of the audit firm's employer brand assessment

Category of Attributes	Internal Parameters	External Parameters
Prestige Attribute	Level of expertise and experience of colleagues	Affiliation with international networks
	Availability of internal rewards and recognition	Participation in professional competitions and awards
	Stability and growth of internal resources	Public recognition through media and client testimonials
Confidence Attribute	Transparency and reliability of internal operations	Annual volume of successfully completed projects
	Effectiveness of internal audit and control mechanisms	Results of quality control inspections by OSNAD
	Regular monitoring and improvement of internal risk management processes	Company rating on platforms like YouControl
Inclusiveness Attribute	Availability of a comprehensive new employee handbook	Participation in external professional development programs
	Access to professional libraries and resources	Collaboration with external educational organizations
	Well-structured feedback mechanisms from management	Representation of inclusiveness in the company's external branding
Socio-Economic Attribute	Career advancement prospects	Competitive position in the job market
	Customization of workflow and schedule	Transparency and consistency in external communication of benefits
	Comfortable and ergonomic working conditions	Public communication of social responsibility programs
Innovation Attribute	Use of modern technology for process optimization	Recognition as an industry innovator
	Encouraging employees to contribute to innovative ideas	Partnerships with leading tech companies
	Implementation of sustainability and eco-friendly initiatives	Public acknowledgment of environmental responsibility

Source: developed by the author based on [8, pp. 17-19]

Established practices are general and do not consider the specifics of the audit profession, particularly compliance with strict legislative regulations, social responsibility among a wide range of diverse businesses, image in professional circles, confirmation of accreditation of relevant bodies, stability and efficiency of business models. The employee is a key part of this specific brand because the role of the individual in the audit sector is extremely important.

Professional qualities, qualifications, and reliability are the characteristics of an auditor, and therefore, companies should take a responsible approach to human resources management. The high dependence of the success of this type of business directly affects the development of an appropriate model for assessing the development of the employer brand, based on such attributes as prestige, trust, inclusiveness and socio-economic factors. This approach offers audit firms a comprehensive framework for evaluating and improving their HR strategies. By using this framework, companies can systematically consider the internal and external factors that influence their employer brand. The survey results also emphasize the importance of professional development programs, transparent communication and cooperation with educational and industry organizations to strengthen the employer brand, and the use of digital platforms to create a relevant value proposition in the labor market. The elements of these systems not only contribute to employee engagement and satisfaction, but also strengthen the company's reputation as a desirable place to work.

The result of the study was the rethinking and improvement of the approach to methodological support for the review of the employer brand of the audit company. A differentiated interpretation of the complex of attributes of the HR brand of the audit company reveals its industry specifics.

The insufficient study of this issue and the lack of modern scientific approaches to managing the employer brand of the audit company opens up wide horizons for future research. The empirical characterization and interpretive versatility of the proposed methodology can serve as a background for both the development of point approaches to assessing the level of development of the employer brand and a generalized understanding of the employer brand concept through the prism of such narrow and specific industries on the example of audit case.

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ОСОБЛИВОСТІ ФОРМУВАННЯ БРЕНДУ РОБОТОДАВЦЯ АУДИТОРСЬКОЇ КОМПАНІЇ

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Анотація. У статті досліджуються особливості формування бренду роботодавця для аудиторських компаній із врахуванням специфічних вимог даної галузі економічної діяльності. Бренд роботодавця в аудиторській сфері є ключовим

чинником залучення та утримання спеціалізованих кадрів, що має вирішальне значення для забезпечення конкурентоспроможності та репутації компанії на ринку. У дослідженні розглянуто підходи до HR-брендингу, а також інструменти й стратегії, які сприяють підвищенню залученості та лояльності співробітників. Представлено оновлену систематизовану модель для формування підходів щодо оцінювання розвитку бренду роботодавця аудиторських компаній, яка дозволяє комплексно аналізувати внутрішні та зовнішні чинники впливу на HR-бренд.

Результати роботи наголошують на необхідності багатовимірного підходу до формування бренду роботодавця як специфічної форми управлінських компетенцій. Розглянуто ключові атрибути бренду, включаючи престиж, довіру, інклузивність, соціально-економічні фактори й інноваційність. Запропонована методологія враховує точки контакту між компанією та потенційними або чинними співробітниками, що сприяє послідовній комунікації цінностей компанії та підвищенню її конкурентоспроможності на ринку праці.

Особливу увагу приділено важливості корпоративної культури, програм розвитку співробітників та використанню цифрових платформ для просування HR-бренду. Автор також підкреслює необхідність співпраці з освітніми установами та професійними асоціаціями для зміцнення позицій бренду роботодавця. Okремо акцентовано на значенні прозорості та комунікації, використанні відгуків співробітників і створенні позитивного іміджу компанії в очах потенційних талантів.

Запропонований підхід диференціації атрибутів бренду роботодавця може стати основою для подальших наукових досліджень та практичного застосування в галузі аудиту, забезпечуючи систематичний підхід до управління брендом роботодавця.

Ключові слова: бренд роботодавця, HR-бренд, ринок праці, аудит, брэндинг роботодавця, ціннісна пропозиція роботодавця, атрибути бренду роботодавця.

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