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HISTORICAL SCIENCES

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COMPETENCE APPROACH IN THE EDUCATIONAL PROCESS AND ITS INFLUENCE ON THE FORMATION OF THE ACCOUNTANT PROFESSION

Abstract.

The researches have shown that one of the tasks of education is to provide qualified specialists with branches of economic activity. It is determined that the practical orientation of education is strengthened by the competency approach, which ensures the ability of the graduate of the educational institution to meet new market demands and have the appropriate potential for practical solutions to life's problems. It is noted that the competence model of a graduate is a description of what set of competencies a graduate should have, to which professional functions he should be prepared and what should be the degree of his or her training. Traditional and interactive (non-traditional) teaching methods at Vinnytsia National Agrarian University are considered, which increase the motivational sphere of students and ensure the achievement of program learning outcomes.

Keywords: *competence, competence, competence approach, accounting and taxation.*

Formulation of the problem. The technological revolution, globalization processes, and the comprehensive informatization of society have caused radical changes in the economy of the world community, which has fundamentally affected the professional requirements for workers in the labor markets. The high level of competitiveness of the employee provides professional competence, as the ability to navigate in the fleeting conditions of professional activity, take responsibility and make constructive decisions in situations of choice, the tendency to cooperate and realize their own creative abilities.

Scientific research shows that the professional competence of the future specialist is formed under the influence of various factors, including: the level of economic development, technology, education and science and the processes taking place in society. Therefore, the competence approach in education is a modern, new model of education focused on achieving the quality of educational services, in order to obtain a high level of not only scientific, professional and general competencies, but also personal competencies necessary for professional activity in a particular field.

Due to the shortage of skilled workers, as well as the desire to increase the competitiveness of graduates of higher education institutions in the labor market, the issues of optimizing the training of accounting and taxation specialists are relevant today.

Analysis of recent research and publications. The relevance of this topic is confirmed by the results of the analysis of the scientific literature. According to scientists, the task of modern higher accounting education is not only to provide professional knowledge in the field of accounting, taxation and law, but also to prepare a highly qualified specialist who understands and knows his role and realizes the importance in society. in general and at the enterprise, in particular. He must be able to creatively use the acquired knowledge

in practice (especially in situations that require professional judgment), work in a team and appreciate the collective experience of solving problems of accounting, taxation and general management [4].

The purpose of the publication is to reveal the content of the competency approach in the educational process and its impact on the formation of professional competence of a specialist in the field of accounting and taxation.

Presenting main material. The conducted research gives the right to state that one of the tasks of education is to provide qualified specialists with branches of economic activity. At the same time, education is the basis for the development of the individual, society, nation and state, the key to the future of the state. It is a determining factor in the political, socio-economic, cultural and scientific life of society. Education reproduces and increases the intellectual, spiritual and economic potential of society. An important role in the establishment of a developed civil society is played by higher education, which influences the training of educated, moral, mobile, constructive and practical people capable of cooperation, intercultural interaction, who have a deep sense of responsibility for the country's fate and socio-economic prosperity [4].

The practical orientation of education is strengthened by the competency approach, which provides the ability of the graduate to meet new market demands, have the appropriate potential for practical solutions to life problems, finding their internal «I», focuses on building the learning process according to expected or desired world results. know and be able to student «at the exit»).

Competence is a set of interconnected qualities of a person (knowledge, skills, methods of activity, experience), alienated, predetermined social requirement (norm) for educational training of a person, which is necessary for its quality productive activity in a certain field. The concept of «competence» fixes the range of

externally set goals and methods of activity, ie reflects mainly the social side of the subject. Thus, in professional activity the competence of the subject is determined by job responsibilities and job description, and in the education system by the goals of educational activity of the subject of education and the curriculum.

Research confirms different interpretations of the concept of competence, but most authors consider this

term in two aspects: on the one hand as the purpose of education, training, and on the other - as an intermediate result that characterizes a professional performing his professional activity. In most scientific works, professional competence is considered as a high level of qualification and professionalism. In the definitions presented by scientists, different essential characteristics of the studied category are substantiated (Table 1).

Table 1

Definition of the essence of the category «competence» in scientific research

Author	Definition
H.Selevko	Competence is an integral quality of a person, which is manifested in his general ability and readiness for activity, based on knowledge and experience acquired in the process of learning and socialization and focused on independent and successful participation in activities.
N.G. Nychkalo, C.U. Honcharenko, V.O. Radkevich	Competence includes not only professional knowledge, skills and experience in the specialty, but also attitude to work, certain (positive) inclinations, interests and aspirations, ability to effectively use knowledge and skills, as well as personal qualities to ensure the desired result in a particular workplace. specific work situation.
N. Siryatov	Competence is a set of individual abilities, skills, professional skills and knowledge, basic education and work experience, the state of health of the employee, necessary for the implementation of professional functions within a particular position (profession).
E.F. Zeyer	A person's competence is determined by his or her knowledge, skills and experience, and the ability to implement this knowledge, skills and experience in his professional activity is inherent only in a competent professionally successful person.

Source: Formed by [4]

The concept of «professional competence» is also interpreted differently. Noteworthy is the opinion of Academician N. Nychkalo, who noted: professional competence - a set of knowledge and skills necessary for effective professional activity, the ability to analyze, predict the consequences of professional activity, to use information. Also important is the statement of Cherednichenko G.A., which characterizes the professional competence of future specialists in economics as an important characteristic of the specialist, his integrative quality, which is a synthesis of professional competencies and personal professionally important qualities [4].

The formation of professional competence of the future specialist is influenced by various factors:

– external: the level of development of technology, science, technology, economics, education; processes occurring in society; public order, which reflects

the general level of socio-economic development of society, human civilization in general;

– internal: motivation to succeed, the level of self-esteem [7, p. 121].

Note that according to the International Standards for the Education of Professional Accountants (IAS), competence is defined as the ability to perform a functional role according to certain standards, taking into account the real work situation. Yes, competence means demonstrated ability to perform relevant tasks according to established standards. If the term "ability" refers to the qualities of people that provide the potential to do the job, the term "competence" means the actual demonstration of performance. Abilities are the qualities of a specialist that enable him to perform his functions, and competence is manifested in the actions performed by a person to determine whether he can really work according to certain or established standards or rules (Table 2).

Table 2

Distinguishing the essence of abilities and competence according to IAS

Abilities	Competence
Key concepts	
Properties	Actions
Potential	Fact
Mastering	Demonstration
<i>It can be manifested as a learning outcome</i>	<i>It can be manifested as a result of execution</i>
Types of professional abilities	Types of competence
Professional knowledge Professional skills (eg intellectual, special, non-special, organizational, personal, interpersonal)	Includes a range of performance that relates to standards of practice (eg, functional, managerial, and interpersonal)
Professional values, ethics and attitudes (eg ethical values, professional conduct, propensity for high special standards, skepticism, desire for continuous improvement and lifelong learning, recognition of values of public interest and social responsibility)	Includes a range of performance that relates to standards of conduct (eg, ethical and professional conduct, identification of appropriate skepticism, effectiveness of professional development)

Source: [3]

Characterizing the professional activity of accountants, it can be noted that this is one of the worthy professions. Translated from German, the word "accountant" means: buch - a book and halter - a holder, ie literally - a book holder. Accounting interpretation of

the facts of economic activity of business entities ensures the informativeness of society.

An accountant is a diverse profession that requires appropriate qualifications for knowledge, education and work experience for accounting staff (Table 3).

Table 3

Qualification characteristics of accounting profession employees

Professions of workers	Qualification characteristics	
	Must know	Qualification requirements
Chief Accountant («Managers» section)	Normative-legal acts on legal bases of regulation of economic activity of the enterprise, provisions of accounting (PBO) and other normative documents of the Ministry of Finance of Ukraine concerning the order of conducting accounting and drawing up the financial reporting, and also methodical documents of the ministry and other central executive bodies. PBO; basics of production technology, the order of registration of operations and organization of document circulation by sections of accounting, forms and order of calculations, the order of acceptance, crediting to the balance, storage and expenditure of funds, inventory and other values; rules for conducting inventories of assets and liabilities; economics, organization of production, labor and management; tax case, basics of civil law; labor, financial, economic legislation	<p><i>Chief Accountant, Head (Head) of the Accounting Department (Department):</i> higher education in the relevant field of study (master, specialist); experience of accounting work in the professions of lower level managers: for a master's degree - not less than 2 years, a specialist - not less than 3 years.</p> <p><i>Head of the sector (bureau) in the department (department) of accounting:</i> higher education in the relevant field of training (master, specialist); experience of accounting work for the master - not less than 2 years, the specialist - not less than 3 years.</p>
Auditor (section «Professionals»)	Legislative and normative legal acts, methodical materials concerning production and economic activity of the enterprise, institution, organization; market management methods, patterns and features of economic development; labor, financial, tax and economic legislation; the procedure for accounting and reporting; methods of analysis of economic and financial activities of enterprises, institutions, organizations; rules for conducting inspections and documentary audits; cash flow, credit, pricing; conditions of taxation of legal entities and individuals; rules of organizing and conducting business; ethics of business communication; economics, organization of production, labor and management; the order of registration of financial operations and the organization of document circulation; current forms of accounting and reporting; rules and regulations of labor protection	Higher education in the relevant field of study (master, specialist); accounting experience - not less than 3 years.
Accountant with a diploma of a specialist (section «Professionals»)	Normative, methodical and other guiding materials on the organization and maintenance of accounting and preparation of financial statements; accounting policy, system of accounting registers, rules of document circulation and technology of processing accounting information at the enterprise; chart of accounts for assets, capital, liabilities and business transactions; system and forms of internal economic (management) accounting, reporting and control	<p><i>Leading accountant (with a diploma of a specialist):</i> higher education in the relevant field of study (master, specialist); work experience in the profession of accountant of the I category - not less than 2 years.</p> <p><i>Accountant of the I category (with the diploma of the specialist):</i> higher education of the corresponding direction of preparation (the master, the specialist); no work experience requirements for a master's degree; for a specialist - not less than 2</p>

		<p>years in the profession of accountant of the II category.</p> <p><i>Accountant of the II category (with the diploma of the specialist):</i> higher education of the corresponding direction of preparation (the specialist); work experience in the profession of accountant - not less than 1 year.</p> <p><i>Accountant (with a diploma of a specialist):</i> higher education in the relevant field of training (specialist) without work experience requirements.</p>
Accountant-auditor (section «Professionals»)	<p>Legislative acts, resolutions, orders, orders, guiding, methodical, normative materials on the organization of accounting and reporting; forms and methods of accounting and analysis of economic activity at the enterprise; the procedure for conducting documentary audits and inspections on the proper accounting of property, liabilities and business transactions; organization of document circulation and the order of documentation and reflection on the accounts of accounting operations related to the movement of fixed assets, goods and materials and funds; plan and correspondence of accounts; financial and economic legislation; economics, organization of production, labor and management; market management methods; rules of operation of computer equipment; labor legislation</p>	<p><i>Leading accountant-auditor:</i> higher education in the relevant field of study (master, specialist); work experience in the profession of accountant-auditor of the I category - not less than 2 years.</p> <p><i>Accountant-auditor of the I category:</i> education of the corresponding direction of preparation (master, specialist); for a master's degree - without work experience requirements, for a specialist - work experience in the profession of an accountant-auditor of the II category - not less than 2 years.</p> <p><i>Accountant-auditor of the II category:</i> higher education of the corresponding direction of preparation (specialist); work experience in the profession of accountant-auditor - not less than 1 year.</p> <p><i>Accountant-auditor:</i> higher education in the relevant field of training (specialist) without work experience requirements.</p>
Economist of Accounting and Business Analysis (section «Professionals»)	<p>Legislative and normative legal acts, other guiding, methodical and normative materials on the organization of accounting and analysis of economic activity; forms and methods of accounting; the procedure for documenting and reflecting on the accounts of transactions related to the movement of fixed assets, goods and materials and funds; the order of accounting for shipment and sale of finished products, production costs (turnover), calculation of the cost of products (works, services); methods of economic analysis of economic and financial activities of the enterprise and its divisions; the procedure for exercising control over the use of material, labor and financial resources; tax legislation; economics, organization of production (circulation), labor and management; market management methods; possibilities of application of computer equipment for carrying out accounting and the analysis of economic activity, rules of its operation; basics of labor legislation</p>	<p><i>Leading economist in accounting and business analysis:</i> higher education in the relevant field of study (master, specialist); experience in the profession of economist in accounting and analysis of economic activity of the I category - not less than 2 years.</p> <p><i>Economist in accounting and analysis of economic activity of the I category:</i> higher education in the relevant field of study (master, specialist); for a master's degree - without work experience requirements, for a specialist - work experience in the profession of an economist in accounting and analysis of economic activity of the II category - not less than 2 years.</p> <p><i>Economist in accounting and analysis of economic activity of the II category:</i> higher education in the relevant field of training (specialist); work experience in the profession of an economist in accounting and business analysis - not less than 1 year.</p> <p><i>Economist in accounting and business analysis:</i> higher education in the relevant field of training (specialist) without work experience requirements.</p>
Accountant (section «Specialists»)	<p>Normative, methodical and other guiding materials on the organization and maintenance</p>	<p><i>Category I accountant:</i> basic or incomplete higher education in the relevant</p>

	<p>nance of accounting and preparation of financial statements; accounting policy, system of accounting registers, the procedure and methods of registration of information, rules of document circulation and technology of processing accounting information at the enterprise; chart of accounts for accounting of assets, capital, liabilities and business operations of enterprises and organizations; system and forms of internal economic (management) accounting, reporting and control</p>	<p>field of study (bachelor or junior specialist); work experience in the profession of accountant of the II category - not less than 1 year. <i>Category II accountant:</i> basic or incomplete higher education in the relevant field of study (bachelor or junior specialist); work experience in the profession of accountant - not less than 1 year. <i>Accountant: basic or incomplete higher education in the relevant field of study (bachelor or junior specialist);</i> for a bachelor - without work experience requirements, for a junior specialist - work experience as a technical officer in the fields of financial activity, work with databases, statistics and accounting - not less than 1 year.</p>
Cashier (section «Technical staff»)	<p>Rules of document circulation and technology of processing of accounting information at the enterprise; regulations on conducting cash transactions, securities accounting; rules of operation of computer equipment</p>	<p><i>Senior cashier:</i> full secondary education and vocational education or complete general secondary education and vocational training in the workplace; work experience in the profession of cashier - not less than 1 year. <i>Cashier:</i> full secondary education and vocational education or complete general secondary education and vocational training in the workplace; Without work experience requirements.</p>
Office worker in accounting (section «Technical employees»)	<p>Resolutions, orders, directives, methodical, normative and other guiding materials on the organization of accounting and reporting of the direct direction of its activity; practice of application of instructive and normative documents; organization of document circulation at accounting stations; basics of labor legislation; basic methods of economic analysis of economic and financial activities of enterprises, institutions and organizations; basics of economics, organization of production, labor and management; basic principles and practical skills of working on a computer</p>	<p>Full secondary education and vocational education or full secondary education and vocational training in the workplace. Without work experience requirements.</p>
Accountant (accounting data registration) (section «Technical staff»)	<p>Normative, methodical and other instructive materials on the organization and maintenance of accounting and preparation of financial statements; basics of accounting policy, the system of accounting registers, the procedure and methods of registration of information, the rules of document circulation and technology of processing accounting information at the enterprise; system and forms of internal economic (management) accounting, reporting and control</p>	<p>Full secondary education and vocational education or full secondary education and vocational training in the workplace. Without work experience requirements.</p>
Accountant (section «Technical staff»)	<p>Basics of accounting organization; forms of primary documents by accounting stations, rules of their filling; the procedure for performing calculations and reporting; rules of operation of computer equipment; basics of labor organization; basics of labor legislation</p>	<p>Full secondary education and vocational education or full secondary education and vocational training in the workplace. Without work experience requirements.</p>

Source: [2]

Thus, the accountant must know the legal framework from "A" to "Z", as well as be able to adapt accounting to its changes - thus, constantly improving professional competence. In today's world, a practicing accountant is entrusted with a number of functions, which sometimes even go beyond the usual limits, and the accountant has to master additional tricks of jurisprudence, immerse himself in personnel records or take care of archival issues. But these are mostly exceptions, while the direct responsibilities of an accountant include a considerable set of powers.

K.V. Burko successfully notes that the change of approaches to the role and place of the accountant in the modern information society has led to the expansion of its functions in accordance with the requirements of the modern economy. Accountants cease to be recorders of events, and become active participants in the management of the enterprise. Employers give preference to those accountants who know the current legislation, have knowledge of international accounting and reporting standards, customs legislation, speak foreign languages, are able to conduct the necessary analytical research and perform control functions [1].

Accordingly, a specialist in the specialty 071 «Accounting and Taxation» must have not only knowledge of the specialty, but also additional tools in the field of accounting and taxation. The manager requires from the accountant not only knowledge of the generalization of information in the system of accounts and reporting. He assigns the following responsibilities: lawyer (knowledge of the regulatory framework for the conclusion of contracts of sale, employment under civil law contracts, changes in statutory documents); primary accountant (processing of warehouse accounting materials, salary accrual to employees); programmer, controller, analyst, manager.

Therefore, a modern accountant must: skillfully use automated systems and keep records to generate reports, understand the principles of law and taxation, organize and conduct controls, understand the peculiarities of business, analyze the problems of the enterprise, participate in management. The accountant must be able to make decisions in situations with multivariate results, so the role of professional judgment of the accountant, its impact on the formation of accounting policies, preparation of financial statements and performance of the enterprise.

Ensuring the implementation of high-quality professional practice of accountants is not possible without proper training of such specialists in educational institutions. During their studies, students master the skills of conscious, sound formation of the accounting policy of the enterprise and its effective optimization; research of regularities of development and management of tax processes, budgetary relations of the state according to legislative and regulatory acts of Ukraine; understanding the essence of tax risks; ability to exercise internal control and keep tax records; study and analyze standard and atypical tax schemes. Important aspects of educational activity are the formation of a high professional level of specialists with deep knowledge of humanities, fundamental, general economic, professional

disciplines, as well as the possibility of professional adaptation in market economic relations [1].

Therefore, the task of higher education is not only to give students the necessary professional knowledge, but also to teach them to think creatively, be able to find non-standard ways to solve problems, work in a team, compromise, and if necessary be able to defend their point of view.

Based on the processed material, it can be argued that the competency model of a graduate is a description of what set of competencies a graduate should have, to which professional functions he should be prepared and what should be the degree of his preparation. This requires a combination of traditional and interactive (non-traditional) teaching methods, which should complement each other and be aimed at student development.

Research conducted in higher education has shown that strong and weak students differ not in intellectual performance, but in the extent to which they have developed professional motivation. Motivation is a state of personality that determines how actively and with what direction a person acts in a particular situation. Motive is a reason, a reason, a need to act, an incentive to do anything. From this definition we can conclude that the effective implementation of the function of motivation requires: awareness of what motivates to achieve goals; understanding how to direct these motivations in the direction of achieving goals [5, p. 368].

Therefore, among the innovative technologies of the educational process in the field of accounting and taxation (and other areas) a special role is played by interactive learning technologies that increase the motivational sphere of students. Technologies are called interactive because they significantly change the role of the teacher (instead of the role of informant - the role of manager), and the role of students (information is not a goal, but a means to master the actions and operations of professional activity). The main advantages of interactive learning are providing in-depth study of the material; differentiated approach of teachers to students; development of communication skills, organizational skills; emergence of interest in learning, the need for knowledge; increasing the authority of the teacher as a leader and organizer.

In the process of improving and increasing the competitiveness of students and universities, there is a change in the requirements for teachers (including accounting) and the introduction of various methods of enhancing learning. The introduction of active learning methods should encourage students to study accounting disciplines, and this largely depends on the level of training of the teacher and his ability to present information in an accessible and interesting way and create conditions for students to master the skills and curriculum [1].

Sometimes teachers, who trains very diligently, do not know how to evoke love for their subject and form deep and systematic knowledge in students. The reason for this may be the poor construction of information: the teacher does not follow the proportions between the reported facts and theoretical generalizations - logical constructions that would help students understand

them; the teacher himself does not see the logic of his course, the main ideas in it. In the pursuit of students "knowing everything", he misses the main thing in the discipline and from this loses in the motivation and strength of knowledge of their students [5, p. 368].

Chizhevska L.V. notes that the modern education system makes the following requirements to the accountant-teacher: possession of special knowledge and skills; knowledge of teaching methods; possession of modern information technologies; self-education and self-education; general communicative competence, including in the field of foreign languages; ability to maintain the pedagogical image; pedagogical demands [8, p. 353].

In the educational process of Vinnytsia National Agrarian University in modeling the future professional activity of accounting and taxation specialists the transition from cognitive to professional activity with the corresponding change of motives, goals, means and result is used. To this end, a number of normative documents are developed and approved, which ensure the implementation of a competency-based approach to the educational process.

According to the Draft Regulations on the Procedure for Organizing and Conducting Lectures at Vinnytsia National Agrarian University, lectures are conducted according to traditional and non-traditional methods. Traditional lectures are: introductory lecture, informational lecture, final lecture, review lecture [6].

The category of non-traditional lectures includes the following [6]:

- mini-lecture. The teacher can conduct it at the beginning of each lecture for ten minutes on one of the topics of the subject. The purpose of such a lecture is to focus students' attention on the most problematic (or contradictory, least researched) issue;

- multi-purpose - based on the complex interaction of individual elements: the supply of material, its consolidation, application, repetition and control of the level of assimilation;

- problematic - new theoretical material is presented as unknown, which should be discovered by solving the problem situation, educational knowledge mimics the logic of scientific knowledge;

- "brainstorming" - the lecturer creates a problem situation and encourages students to find a solution. Using the presence of several groups, create teams that must provide their solution to the problem over time. The teacher monitors the correctness of the answer, the argumentation, if necessary - he gives a detailed comment, which students, if necessary, record in notebooks;

- a lecture with pre-planned mistakes is designed to encourage students to constantly monitor the information presented. At the preparatory stage in the text of the lecture lay a number of errors of substantive, factual, methodological nature, about which the teacher warns the audience. The task of students is to find mistakes, qualify them, provide correct answers. This lecture performs stimulating, control and diagnostic functions;

- lecture-conference. It is conducted as a scientific and practical lesson with a pre-set problem and a system of reports lasting 5-10 minutes. Each presentation is logically complete information within the topic proposed by the teacher (and in senior courses - and students). The set of presented speeches allows to cover the problem comprehensively. At the end of the lecture the teacher summarizes the independent work and performances of students, with their help formulates the main conclusions;

- lecture-press conference. At the beginning of the lesson, students ask the lecturer questions in writing, which the lecturer analyzes for a few minutes and gives meaningful answers, formed into a coherent text. Coverage of issues can take place with the participation of the strongest students, who take a place next to the teacher;

- lecture-briefing consists of a short (15-20 minutes) message of the lecturer and his answers to the questions of the listeners (45-60 minutes). The methodological structure is as follows: lecturer's message - students' questions - lecturer's answers;

- The round table lecture maximally democratizes the communication between the lecturer and students, as it provides for their equality as interlocutors who collectively discuss a problem. However, there are leaders at the round table - "experts" on specific issues. There should also be a leader-organizer, whose functions are to follow the rules, discipline the participants of the conversation, etc.;

- lecture-conversation - in addition to students' questions, allows them to present their views on the issue. At such a meeting, the lecturer himself must ask questions to the audience to hear their statements, justifications, positions. The methodological specificity of the lecture-conversation is that the lecturer acts both as an informant and as an interlocutor, who skillfully manages the dialogue through a system of counter-questions;

- lecture-dispute. One of the functions of the lecturer is a short speech at the beginning of the meeting, followed by not just a conversation-dialogue with the audience, but a polemical conversation. The functions of the lecturer include such an attitude of questions, which leads to a clash of opinions and, accordingly, to the search for arguments, in-depth analysis of educational problems;

- lecture-questionnaire. For a small and relatively prepared audience, a questionnaire with 20-25 questions on the topic of the lecture is compiled. After receiving the questionnaire at the beginning of the lecture, the students, under the guidance of the lecturer, find out the answers to the questions that do not cause them any difficulties. Of course, the lecturer needs speed of thinking, erudition, extra effort in preparation for such a lecture;

- lecture-visualization involves the visual presentation of material by means of TDS or audio, video equipment with detailed or brief commentary on the displayed visual materials;

- lecture-excursion provides a trip directly to museums, practice bases, etc. The situation itself becomes

a kind of clarity, which is impossible to reproduce in an educational institution;

- Lecture with the use of feedback techniques (interactive lecture) is possible with the help of both ordinary verbal (verbal) and technical teaching aids in specially equipped classrooms, involves an active dialogue with the audience. During the preparation and conduct of interactive lectures, it is desirable to distribute in advance the necessary didactic material, guidelines for studying the topic, so that the audience, preparing for this lesson, wrote in notebooks definition, the most important information. Qualitative analysis of the answers signals how correctly the audience understands this or that question;

- binary lecture - a kind of presentation of material in the form of dialogue between two teachers (as representatives of different scientific schools) or a scientist and practitioner, teacher and student, by presenting an imaginary dialogue between a representative of modern pedagogy and a teacher - a classic (dramatization).

The classification is quite nominal, so it depends only on the lecturer, what forms and methods of work to choose during the lecture. In practice, each lecture - introductory, informative, review, introductory, final can be presented using innovative methods of non-traditional lectures. This to some extent depends on the experience of the lecturer, and the level of his methodological training [6].

Various interactive teaching methods are used by teachers during practical classes. Among the most used are:

- work in groups - this method is characterized by the fact that students are given tasks, students unite in groups, discuss ideas with each other and agree on conclusions; seek a common solution to the problem;

- business game - involves expressing your own idea and bringing it to the audience. Business games allow you to simulate various complex life situations in the process of conducting practical classes in accounting disciplines, contribute to the development of economic thinking of future professionals. Students learn to develop their own strategy of behavior, develop intuition, model the situation, argue their own conclusions;

- case method - is to use specific situational tasks or tests («cases») for joint analysis, discussion or decision-making by students in a particular section of the discipline;

- teaching - learning - a type of educational activity that allows students to take an active part in learning and transferring their knowledge to classmates.

The active use of information and communication technologies in the educational process contributes to the increase of students' knowledge in the study of professional disciplines. The presence of a large number of classrooms in Vinnytsia National Agrarian University, which contain multimedia equipment, allows the teacher to show students prepared presentations that are provided by the curriculum. The use of presentations makes learning more intense and interesting, promotes the activation of students, better memorization of the material, as not only the hearing organs are active, but

there is an active visual perception of diagrams, drawings, diagrams, graphs. The own university creation - electronic management system of the university «Socrates» provides an opportunity to implement modern innovations in the educational process.

Conclusions and suggestions. The cardinal changes experienced by our society in all spheres of political and socio-economic life have also affected the education system of Ukraine. Education is a strategic resource for improving the well-being of people, ensuring national interests, strengthening the authority and competitiveness of the state in the international arena. Therefore, in the current conditions of market relations and crisis situations, institutions of higher and professional education play a crucial role in forming the professional consciousness of future professionals. The study of trends in the educational process shows the introduction of competence-oriented education, the key dominants of which are the competence approach, competence and competence. Taking into account the competency approach ensures the achievement of learning outcomes, helps to improve the quality of educational services and increase the competitiveness of professionals.

Today it is not enough for a graduate to have only professional training, as a specialist in accounting and taxation he must become an active participant in the management system of the enterprise, taking on additional functions of analyst, forecaster, controller, lawyer and more.

Therefore, Vinnytsia National Agrarian University actively uses interactive methods during training. This contributes to the formation of positive interaction between the participants of the educational process and improves the quality of students' acquisition of knowledge, activates the cognitive activity of students.

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