

K. Simakov,*PhD (Economics), Associate Professor,*

ORCID 0000-0003-0094-2930,

e-mail: irinas.dgma@gmail.com,

O. Simakova,*master,**Donbass State Engineering Academy, Kramatorsk*

FEATURES OF TEACHING ANALYTICAL AND ACCOUNTING DISCIPLINES IN HIGHER EDUCATION INSTITUTIONS

Formulation of the problem. The purpose of educational programs of accounting and analytical orientation - to provide students with general and special competencies related to accounting and taxation, which will enable them to solve complex accounting, analytical, and control tasks in terms of national and international accounting standards during training and professional activities, formation of the personality of a specialist capable of conducting research and making sound management decisions using effective international methods and practices of accounting and taxation.

Analysis of recent research and publications. Problems are devoted to the problems of application of information technologies in accounting F. Butynets, V. Guzhva, V. Zavgorodny, S. Ivakhnenkov, V. Isakov, Y. Kuzminsky, P. Kutsyk, V. Shkvir, O. Volot, N. Dechow, J. Mouritsen, T. Davenport and others. The analysis of the latest literature and periodicals allowed us to conclude that the issue of introduction and use of modern information technologies in the accounting of domestic enterprises is very acute.

Presentation of the main research material. Peculiarities of curricula of accounting-analytical orientation are the emphasis directed on the acquisition of knowledge, analytical, communicative, organizational skills within the formation of general and special competencies of future specialists of acquisition of knowledge, analytical, communicative, organizational skills within the formation of general and special competencies of future masters. namely:

- focus on international standards of accounting and control activities;
- emphasis on the preparation of accounting and analytical justification of management decisions;
- in-depth attention to various forms of financial control (internal, state financial audit, financial monitoring, and compliance);
- focus on in-depth acquaintance with taxation systems;
- implementation in an active research environment.

The student-centred approach to teaching in educational and professional programs is carried out through the following methods:

- problem-oriented learning, self-study;
- combination of lectures, practical classes, independent work;
- consultations with the decision of situational tasks, the performance of course work, research works, testing on a paper / electronic carrier, passing of practice;
- the performance of master's qualification work;
- use of problem-based, interactive, information-computer, collective and integrated, contextual learning technologies;
- active teaching methods that develop professional and communication skills, and the ability to work in a team [1].

Requirements for the availability of a system of internal quality assurance in higher education are determined by European standards and recommendations for quality assurance in higher education (ESG) and Article 16 of the Law of Ukraine "On Higher Education".

The internal quality assurance system must comply with the principles of:

- compliance with European and national quality standards of higher education;
- autonomy of the institution of higher education, which is responsible for ensuring the quality of educational activities and the quality of higher education;
- quality monitoring;
- a systematic approach that involves quality management at all stages of the educational process;
- constant quality improvement;
- involvement of students, employers, and other stakeholders in the quality assurance process;
- the openness of information at all stages of quality assurance.

The system of internal quality assurance of higher education should provide for the implementation of the following procedures and measures:

- planning of educational activities: development, approval, monitoring, and periodic review of educational programs;
- ensuring the quality of staff;

- ensuring the availability of the necessary resources for the organization of the educational process and support for higher education;
- development of information systems for effective management of educational activities;
- ensuring publicity of information about the activities of higher education institutions;
- prevention and detection of academic plagiarism in scientific and educational works of teachers, articles in scientific periodicals, dissertations of applicants for scientific degrees and qualifying bachelor's and master's theses of students;
- participation in national and international rating surveys of higher education institutions.

The composition of courses in educational programs should be formed taking into account the interdisciplinary approach [2]. A scientifically substantiated sequence of mastering academic disciplines should ensure the development of educational competencies required for a specific qualification. This ensures the existence of unions of specialists (for example, the Federation of Professional Accountants and Auditors of Ukraine), which unite like-minded professionals and have a high potential to raise the content level of educational standards. One of the most important conditions for the successful development of the digital economy is the staffing of processes at all levels. That is why in educational institutions it is necessary to carry out appropriate work to clarify curricula, curricula, basic educational programs, and forms of education. There is a need to focus on the specialization of students in the development of educational programs and especially work programs of disciplines. To develop effective educational programs, close cooperation of educational institutions with stakeholders (employers) must be established. It is advisable to allocate blocks of general, basic, and selective competencies for accounting and analytical areas, in particular for the training of applicants in the speciality "Accounting and Taxation".

In this case, when studying accounting disciplines there is no need for a detailed presentation of all areas of the accounting process, it is necessary to give the concept of the main stages of accounting work: basic and selective competencies for accounting and analytical areas, in particular for the training of applicants in the speciality "Accounting and Taxation". In this case, when studying accounting disciplines there is no need for a detailed presentation of all areas of the accounting process, it is necessary to give the concept of the main stages of accounting work: basic and selective competencies for accounting and analytical areas, in particular for the training of applicants in the speciality "Accounting and Taxation". In this case, when studying accounting disciplines there is no need for a detailed presentation of all areas of the accounting process, it is necessary to give the concept of the main stages of accounting work:

- accounting policy and its role in the formation of accounting and analytical information;
- chart of accounts, primary documents, and accounting registers;
- main forms of reporting and their content [4].

Therefore, it is necessary to identify the discipline that most fully reveals the features of accounting and reporting about the speciality. This determines which sections of the accounting policy, the objects of accounting must be disclosed in more detail when lecturing, conducting practical classes, and organizing independent work of students. It is in the study of this discipline that it is necessary to show the unity of accounting, analysis, and control of areas typical of specific professionals working in production, construction, trade, budget, etc.

The main task of training is to acquire skills in working with information, including its search, systematization, and processing, which can be obtained only by independent work of the student, which involves the development of cases, creative tasks, discussions, and other situational materials that the student must perform. organizations in direct contact with the future employer, not on abstract materials. A special role is in the use of higher education videos of lectures, educational films, presentations. Recommendations for the use of online resources are related to the simplicity and realism of their use. Online consultations (using video communication technologies) provide an opportunity to provide timely assistance to applicants who are interested in the in-depth study of disciplines and scientific work. The purpose of independent work is to find and acquire new and consolidate, deepen already acquired knowledge and skills, including skills of independent work not only with educational material but also an independent solution of a new task for him. Independent direction of work becomes especially important in the digitalization of the economy because in this case the independent work of the applicant can be performed based on finding the necessary information using modern technologies, to increase the validity of conclusions, interpretation of information in conjunction with decision making.

Analysis of some educational programs shows a lack of consistency in the study of disciplines. But, as practice shows, it is impossible to start studying the practical part without a thorough study of the theoretical foundations of the discipline [4].

In addition, the curricula provide for a different combination of the study of accounting disciplines with other related disciplines. For the direction of training "Accounting and Taxation" financial accounting should be taught in combination with accounting theory, management accounting, and for the direction of "Management" – a comprehensive study of financial analysis. When teaching accounting and financial accounting, it is necessary to put different emphasis on students studying in different areas.

It should be borne in mind that the initial knowledge of students differs significantly depending on the level of mathematical and computer training of applicants at the time of study of the discipline. Also, the process of perception of the discipline is significantly complicated by the lack of accounting experience, as well as experience of practical work.

Educational processes of the XXI century – is the transition from active to interactive teaching methods, as evidenced by a sufficient number of modern developments in the field of pedagogy, which reveal the essence of teaching professional disciplines.

Interactive methods, in contrast to active ones, are focused on the wider interaction of students with the teacher, with each other and on the dominance of student activity in the learning process. Interactive ("inter" is a mutual, "act" – to act) method, a method that means interaction, being in a mode of conversation, dialogue with anyone. The lesson plan should include interactive tasks and exercises, performing which students learn new material, and not just consolidate what has already been learned. When training a specialist in any field in a market economy, a certain number of classroom classes should be given to accounting theory, as an understanding of the process of the interconnection of all facts of economic activity and changes in the financial position of the organization and its potential. To do this, it is advisable to develop a course of video lectures by different teachers [5].

Accounting disciplines are a kind of alphabet in the system of economic disciplines, so the teacher must place different motivational accents for applicants who study in different educational programs. Sufficient professional training of the teacher allows finding these accents. Intensification of education can be achieved through interactive methods in vocational education, it meets the requirements of quality, competitiveness, continuity, mobility, safety for student health.

The therapeutic potential of interactive methods in terms of their systematic use in the educational process is also obvious. Discussion, analysis of real situations, brainstorming, role-playing or simulation, lead to a favourable psychological atmosphere in the classroom, enhance the language and intellectual activity of students, increase their interest, self-confidence, reduce anxiety and create a meaningful context of communication.

There are several models of constructing an interactive seminar and a practical lesson. One of the ways to organize a discussion of an issue is the so-called "round table". The purpose of the discussion is to generalize opinions on the problem, and all participants of the round table act as proponents (the one who supports and argues the thesis in the debate). All participants in the discussion are equal, no one has the right to dictate their will and decisions. As a rule, the "round table" plays more of an advocacy role than a tool for making concrete decisions. The "round table" can be

considered part of the seminar, which is a free discussion of the topic.

In practical classes, you can use the method of brainstorming – an operational method of solving the problem based on stimulating creative activity, in which participants are asked to express as many solutions as possible, including unrealistic. Then, from the total number of expressed ideas, the most successful ones are selected, which can be used in practice. Practical experience shows that students do not care too much about the normative justification of their ideas. But this does not mean that this method cannot be used in the study of accounting disciplines.

A case study is a specially prepared training material that reflects a specific problematic business situation that requires management decisions by the company's management. During classes, the teacher directs students to find such solutions, build situations that are focused and take into account the specifics of a particular area of student learning.

Modern education is characterized by large amounts of information and strict requirements for the knowledge of applicants. Education needs new approaches and methods to the organization of the educational process, based on advanced information technologies. Digital technologies come to the aid of traditional pedagogical methods.

Classes with the use of multimedia presentations are held in computer classrooms with the use of multimedia projectors to increase the pace of information assimilation. Lecture material is provided in presentations made in PowerPoint or others. On the slides of the presentation are the main provisions of the research topic: definitions, accounting records for the research account, samples of primary documents and accounting registers, examples of solving situational problems. Also, this material is used in distance learning using educational platforms Moodle, Zoom, Microsoft Teams and others. Also, assignments in the disciplines are sent to the group's e-mail and are performed by each student on a separate computer. Modern students actively use automated information technology (personal computer, electronic textbooks, Internet). Students use multimedia technologies in the preparation of reports, abstracts, speaking at conferences, in the defence of term papers and qualifications.

Currently, even in those organizations where accounting is automated, do not do without the use of Microsoft Excel tools. The number of reports that must be provided by all departments of the organization is growing steadily. Microsoft Excel spreadsheets allow you to refine reports, submit information obtained during unloading from 1C, in the required form [6].

The program allows you to select the necessary information, creating separate tables, organize the available information on the necessary grounds and calculate the results. With the help of Microsoft Excel package, students can keep auxiliary calculations and tables, accounting of inventory, calculation of wages,

accounting of settlements with suppliers and buyers (in terms of delivery and shipment of products and goods), accounting of revenues, calculation of taxes to be transferred in the budget, etc.

To consolidate the studied material and to test knowledge, a survey is conducted, both orally and in writing. A written survey is a test in which students are asked to answer questions from the material, to make accounting records on the proposed facts of economic activity or to analyze the main indicators of financial condition and economic activity of the entity.

Within the teaching of disciplines "Modern information technologies in accounting, analysis, auditing and taxation" and "Management accounting and analytical support of the management system" are used configurations of the licensed program "1C: Accounting 8" and others. But the form of education involves a small amount of study time devoted to the study of disciplines [1].

To provide preferential terms for the purchase of software products and assistance in the development of economic software products "1C", the company "1C" offers a special type of contract - an agreement on the use of software products in the educational process in higher education. According to this agreement for educational purposes in 2018 the product "1C: Accounting of the enterprise 8" was got.

In distance learning, tests and exams are performed in the Moodle system in the form of test tasks and tasks in essay format.

Upon completion of the educational program "Tax Accounting" students must have the amount of theoretical knowledge and practical skills necessary for successful work as an accounting specialist in budgetary and commercial organizations.

There is a certain order of teaching the discipline "Accounting". After studying the technology of accounting for individual areas, students are asked to solve a cross-cutting problem that allows students to imagine themselves in the role of current accountants. The cross-cutting task is a conditional example of the

reflection in the accounting of the facts of the economic activity of the organization. The task is based on the example of a small business, which applies a simplified system of taxation, and covers the most typical transactions for the month. Solving a cross-cutting problem allows students to:

1. Gain skills in the preparation of primary documents: when carrying out cash transactions (formation of income cash order and expenditure cash order), current account operations (registration of bank statements in the accounting database), when making payments to accountable persons (advance report), settlements with service providers (rent), settlements with employees of the organization on remuneration.

2. Learn to summarize information in accounting registers (account cards) for the month, quarter.

3. Gain skills in calculating mandatory payments to the budget and extrabudgetary funds, and the formation of regulated reports for transfer to tax and other government agencies.

Thus, there are many features and problems in the teaching of accounting disciplines for non-specialized areas of bachelor's degree, but it is necessary to overcome stereotypes, change the established practice and strive to improve the effectiveness of classroom classes.

Conclusions. The use of modern multimedia and Internet technologies in the teaching of information accounting systems allows to clearly show the capabilities of the researched software, which allows increasing the productivity and effectiveness of training. Students are allowed to observe the demonstration by the teacher of the technology of work in accounting programs both visually and in remote applications. Thus, there are many features and problems in the teaching of accounting disciplines for non-specialized areas of bachelor's degree, but it is necessary to overcome stereotypes, change the established practice and strive to improve the effectiveness of classroom classes.

Literature

1. Концепція розвитку цифрової економіки та суспільства України на 2018–2020 роки : Розпорядження Кабінету Міністрів України від 17 січня 2018 р. № 67-р. URL: <http://zakon5.rada.gov.ua>.
2. Положення про порядок розроблення та реалізації освітніх програм Донбаської державної машинобудівної академії. URL: <http://www.dgma.donetsk.ua>.
3. Положення про підвищення кваліфікації педагогічних і науково-педагогічних працівників Донбаської державної машинобудівної академії. URL: <http://www.dgma.donetsk.ua/>.
4. Якість вищої освіти: компетентнісний підхід у підготовці сучасного фахівця : матеріали XLIII Міжнародної науково-методичної конференції (м. Полтава, 14–15 листопада 2018 року). Полтава : ПУЕТ, 2019. 328 с.
5. Гаркуша С. А. Теоретичні основи визначення ефекту від впровадження автоматизованих інформаційних систем обліку, аналізу та аудиту. URL: <http://www.pdaa.edu.ua/sites/default/files/nppdaa/5.2/81.pdf>.
6. Овчарик Р. Ю. Аудит на базі комп'ютерних програм: продуктивність, рентабельність та тенденції розвитку. *Інтер наука. Серія «Економічні науки»*. 2017. № 1. С. 68–72.
7. Аль-Джамалі А. М., Мацків О. Сфери застосування інформаційних технологій: матеріали Всеукр. наук. конф. аспірантів та молодих вчених (25 березня 2014 р.). Одеса: ОНЕУ, 2014. С. 49–53.
8. Грибкова С. М., Цинько І. О. Аналіз стану основних засобів промислових підприємств України. *Вісник економічної науки України*. 2016. № 2 (31). С. 48–52.
9. Синявіна Ю. В. Аналіз українського ринку інформаційних систем бухгалтерського обліку. *Економічний аналіз*. 2015. Т. 21. № 2. С. 305–308.

10. Дийкий А. П., Довгаль Ю. Д. Особливості вибору програмного забезпечення для комп'ютеризації бухгалтерського обліку великих підприємств. *Вісник ЖДТУ. Економічні науки*. 2008. № 4 (46). С. 61–70.

11. Завгородний В. П. Автоматизация бухгалтерского учета, контроля, анализа и аудита : монография. Киев : А.С.К., 1998. 768 с.

References

1. Kontseptsia rozvytku tsyfrovoy ekonomiky ta suspilstva Ukrainy na 2018–2020 roky : Rozporiadzhennia Kabinetu Ministriv Ukrainy vid 17 sichnia 2018 r. № 67-r [The concept of development of the digital economy and society of Ukraine for 2018-2020: Order of the Cabinet of Ministers of Ukraine of January 17, 2018 № 67-r]. Retrieved from <http://zakon5.rada.gov.ua> [in Ukrainian].

2. Polozhennia pro poriadok rozroblennia ta realizatsii osvityvnykh prohram Donbaskoi derzhavnoi mashynobudivnoi akademii [Regulations on the procedure for developing and implementing educational programs of the Donbas State Machine-Building Academy]. Retrieved from <http://www.dgma.donetsk.ua> [in Ukrainian].

3. Polozhennia pro pidvyshchennia kvalifikatsii pedahohichnykh i naukovo-pedahohichnykh pratsivnykiv Donbaskoi derzhavnoi mashynobudivnoi akademii [Regulations on professional development of pedagogical and scientific-pedagogical workers of Donbas State Machine-Building Academy]. Retrieved from <http://www.dgma.donetsk.ua/> [in Ukrainian].

4. Yakist vyshchoi osvity: kompetentnisnyi pidkhid u pidhotovtsi suchasnoho fakhivtsia [The quality of higher education: a competency-based approach in the training of modern specialists]. (2019). *Proceedings of the XLIII International Scientific and Methodological Conference* (Poltava, November 14-15, 2018). Poltava, PUET. 328 p. [in Ukrainian].

5. Harkusha, S. A. Teoretychni osnovy vyznachennia efektu vid vprovadzhennia avtomatyzovanykh informatsiinykh system obliku, analizu ta audytu [Theoretical bases of definition of effect from introduction of the automated information systems of the account, the analysis and audit]. Retrieved from <http://www.pdaa.edu.ua/sites/default/files/nppdaa/5.2/81.pdf> [in Ukrainian].

6. Ovcharyk, R. Yu. (2017). Audyt na bazi kompiuternykh prohram: produktyvnist, rentabelnist ta tendentsii rozvytku [Audit based on computer programs: productivity, profitability and development trends]. *Inter nauka. Seriiia «Ekonomiczni nauky» – Inter science. Economic Sciences Series*, 1, pp. 68–72 [in Ukrainian].

7. Al-Dzhamali, A. M., Matskiv, O. (2014). Sfery zastosuvannia informatsiinykh tekhnolohii [Spheres of application of information technologies]. *Proceedings of the All-Ukrainian Science Conference graduate students and young scientists* (March 25, 2014). (pp. 49–53). Odesa, ONEU [in Ukrainian].

8. Hrybkova, S. M., Tsynko, I. O. (2016). Analiz stanu osnovnykh zasobiv promyslovykh pidpriemstv Ukrainy [Analysis of the state of fixed assets of industrial enterprises of Ukraine]. *Visnyk ekonomichnoi nauky Ukrainy*, 2 (31), pp. 48–52 [in Ukrainian].

9. Syniavina, Yu. V. (2015). Analiz ukrainskoho rynku informatsiinykh system bukhhalterskoho obliku [Analysis of the Ukrainian market of accounting information systems]. *Ekonomicnyi analiz – Economic analysis*, Vol. 21, No. 2, pp. 305–308 [in Ukrainian].

10. Dykyi, A. P., Dovhal, Yu. D. (2008). Osoblyvosti vyboru prohramnoho zabezpechennia dla kompiuteryzatsii bukhhalterskoho obliku velykykh pidpriemstv [Peculiarities of software selection for computerization of accounting of large enterprises]. *Visnyk ZhDTU. Ekonomichni nauky – Bulletin of ZhSTU. Economic sciences*, 4 (46), pp. 61–70 [in Ukrainian].

11. Zavgornodniy, V. P. (1998). Avtomatizatsiya bukhhalterskogo ucheta, kontrolya, analiza i audita [Automation of accounting, control, analysis and audit]. Kyiv, A.S.K. 768 p. [in Russian].

Сімаков К. І., Сімакова О. К. Особливості викладання аналітично-облікових дисциплін у закладах вищої освіти

У статті описані основні особливості навчальних програм обліково-аналітичної спрямованості та аспекти викладання обліково-аналітичних дисциплін: проведення лекцій та практичних занять з використанням мультимедійних технологій, прикладних програм для бухгалтерії та фінансового аналізу, розглядається організація дистанційного навчання, для якого потрібно забезпечити доступ до сучасних програмних продуктів, також містить конкретні пропозиції для підвищення ефективності сприйняття облікових дисциплін.

Ключові слова: обліково-аналітичні дисципліни, освітня програма, забезпечення якості вищої освіти, інтерактивні технології, дистанційне навчання.

Simakov K., Simakova O. Features of Teaching Analytical and Accounting Disciplines in Higher Education Institutions

The article describes the main features of curricula of accounting and analytical orientation and aspects of teaching accounting and analytical disciplines: lectures and practical classes using multimedia technologies, applications for accounting and financial analysis, the organization of distance learning, which requires access to modern software products. also contains specific suggestions for improving the perception of accounting disciplines.

Keywords: accounting and analytical disciplines, educational program, quality assurance of higher education, interactive technologies, distance learning.

Симаков К. И., Симакова А. К. Особенности преподавания аналитически-учетных дисциплин в учреждениях высшего образования

В статье описаны основные особенности учебных программ учетно-аналитической направленности и аспекты преподавания учетно-аналитических дисциплин: проведение лекций и практических занятий с использованием мультимедийных технологий, прикладных программ для бухгалтерии и финансового анализа, рассматривается организация дистанционного обучения, для которого нужно обеспечить доступ к современным программным продуктам, также содержит конкретные предложения для повышения эффективности восприятия учетных дисциплин.

Ключевые слова: учетно-аналитические дисциплины, образовательная программа, обеспечение качества высшего образования, интерактивные технологии, дистанционное обучение.

Received by the editors: 12.10.2021
and final form 16.12.2021