

## **FACTORS OF PRODUCTIVITY INCREASING OF KNOWLEDGE OF ACCOUNTING SUBJECTS**

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**Statement of the Problem.** Due to the constant increase in competitiveness of educational services, modern teaching of accounting requires the use of active teaching methods that combine the latest developments and practical experience. This condition may be reached only if the teacher is competent, has the desire to innovate and is able enlighten others.

**Analysis of Research and Publications.** The problems of introduction of modern teaching methods in order to develop professional competence while training specialists in "Accounting" has being researched by F.F.Butynets, H.O.Kovalchuk, L.V.Chyzhevskya, I.D.Zverev, L.H.Kulahin, V.M.Maksymova, O.Ya.Savchenko, M.O.Sorokin, S.V.Tadyyan, V.M.Fedorova and other scientists.

**The Aim of the Publication** is to study the necessary of introduction of new teaching methods in order to develop professional competence in the specialty "Accounting and Auditing" through the system, which combines modern techniques, including technical facilities and expertise of teachers.

**The Main Results of the Study.** The training of the competitive specialist depends on the effective interaction between teacher and student. The aim of such cooperation for teachers is to impart knowledge and for student to absorb the knowledge. Teaching methods are formed for a long time and largely depend on several factors: the audience of future professionals, what sciences they have studied or study now, their readiness to accept discipline and willingness for self-development and self-realization.

The statistics research shows that the most popular among Ukrainian students are such disciplines as "Economics and entrepreneurship", "Law" and "Management and Administration". Among the specialties of "Economics and entrepreneurship" "Accounting and Audit" ( 030,509 ) is the most promising for students of different educational levels.

*Table 1. Training of specialists in accounting and auditing in universities of Ukraine in 2012/2013 academic year, [1]*

| Level of educational qualification                   | Institute of higher education of I-II level of accreditation |  | Institute of higher education of III-IV level of accreditation |  |
|--|--|--|--|--|
|  | admitted   | completed the appropriate cycle of education | admitted   | completed the appropriate cycle of education |
| In all fields of training                            | 101004   | 93009  | 651818   | 772024                                       |
| including "Accounting and Auditing" - Jr. Specialist | 3964   | 4333   | 4780   | 5176   |
| Bachelor   | 113  | 384  | 11138  | 24163  |
| Specialist   | 54   | 38   | 12764  | 16947  |
| Master   | –  | –  | 5841   | 6530   |
| Total  | 4131   | 4755   | 34523  | 52816  |
| Of all students, %                                   | 4,1  | 5,1  | 5,3  | 6,8  |

Such popularity is due to the growing needs on the market, and demands from the teacher credential courses use active learning techniques that combine the latest developments and practical experience.

The combination of these components is possible if a teacher have sufficient competence, desire to innovate, the ability to pass on his/her knowledge to others.

Experience shows that effective practical lesson should be planned and prepared in advance. Such lesson is effective if both teacher and student know what they need to do all the time during the lesson [2].

The criteria of professional teacher training is the ability to define the purpose of the course, to develop topics relations, to determine the required amount of basic knowledge on each topic, and help in studying. The principles of science and accessibility, theory and practice individual approach to each student should become the basis of the work of accounting teacher.

The peculiarity of accounting lessons is that students and teachers have to deal with different forms of accounting records. Primary documents included to the system of registration of business operations, and also for the evaluation of accounting, costing, inventory of economic resources, mapping operations on

accounts for the purpose of analytical and synthetic accounting and financial reporting - requiring operative work with them, their memory, updates. Therefore, media training, their training and professional development in the transition to a new information society level it is important to develop and implement new teaching technologies.

Use of new communication technologies become more important in the modern economy and training, the most promising technology is a distance learning system (DLS) based on Moodle platform. Platform for e-learning or learning management system is a shell for creating training courses and management. They offer a package of tools that support the creation of online courses, maintenance, facilities management and registration of students work with them, the administration of the learning process and generation of students academic achievement reports [3].

The use of distance learning methods in the study of accounting requires the use of new teaching methods in the work of the teacher. The availability of technology allows for proactive teaching methods. If traditional higher education teacher devotes most of the time to training and lecturing, the use of information technology and the increasing role of independent learning of students requires constant research, organize and use information from various sources, including with multimedia. The ability to orient the students in process of learning, facilitate problems solution, assist in the assimilation of large volume of educational material become important now.

Implementation of information technologies and advanced technical training courses in the study of accounting has the greatest influence on consciousness, thinking, feeling, emotion, will and self-consciousness. Information technology can effectively use interactive teaching methods: the anticipatory method, professional management, integrated tasks, computer presentations, solving of difficult matters and manufacturing exercises, situations modeling, design and reading of accounting documents.

Interactive technologies and learning tools make the teaching process dynamic that allows student to feel like a participant in the educational process. Thus activated following training methods and communication between student and teacher as self-studying, consultation and clarification, the formation of abstract and information exchange between students of the results.

Economic knowledge efficiency which is based on modern information technology depends on the quality of teachers work. It is important to understand that distance learning technologies increase the number of teacher's functions. Thus the requirements for quality educational materials are enhanced; the role of the student in the learning process through feedback from the teacher becomes more significant.

Due to modern management systems of e-learning students have the opportunity to pre-read and to prepare for lectures and practical training. It promotes digestion discussed topics, but requires a accounting teacher disciplines self-amendments to learning materials, flexible response to transformation in the economic environment.

Self-improvement is a score of one's own behavior and the behavior of others according to accepted standards of universal search for new solutions to old problems [4]. It is hard for accounting teacher to achieve self-improvement without teaching experience, the ability to combine knowledge of production technology with the features of accounting processes. It is important to have teacher characteristics such as work management, modern technical tools work, predicting actions and acceptance of responsibility for their results, the rational organization of individual and independent work. Teachers should have a clear idea of the relationship between the necessary and redundant information, release of study time on the problem a theoretical analysis of the leading ideas in conjunction with analysis of real situations and so on.

Self- discipline for the accounting teacher, along with a detailed analysis of the learning process, identify problem situations, determine methods and

techniques that gave a favorable outcome in a particular situation, complement existing programs with new moments that they contain a variety of methods.

The conditions of functioning of an enterprise at the market shows that future accountant must first develop traits such as independence, responsibility, activity, creativity. There is a need for understanding these categories, the requirements of productive thinking. The chief productive thinking is the desire to reach the truth, to reveal the structural core, dig down to the roots of the situation, go on an indefinite, inadequate response to a clear and transparent vision of the contradictions in the situation [5, p. 271].

The criteria of preparing students for employment is the ability to establish a logical connection between the elements of knowledge, self solve this question, and implement existing knowledge in new circumstances. Meeting these criteria is related to the modernization and restructuring of the learning process of the accounting system that delivers knowledge to the search system, active, developing self-education.

Self-education in modern terms is closely linked with the growing technical capabilities of information support the learning process and an opportunity for students to master information, turn it into a specific area of knowledge. When the learner is understood not only the input level of knowledge required to master the discipline, but also motivation, which depends on the system of education.

To solve the above contradiction is important to manage the increasing opportunities for students in the learning process, to wit, to guiding action towards improving the assimilation of the topics discussed and motivation to learn, taking into account the individual characteristics of the student. This cannot be achieved without the development of intellectual independence and creativity of students, ability to work independently with electronic resources.

An increase of psychological adaptation of students to the conditions unit testing and rating knowledge assessment perspective can be achieved by providing feedback learning process through the implementation of control knowledge, using membranes of test software packages, the platform Moodle. Thanks to these

technologies, the student may make a trial testing himself assess their own level of theoretical knowledge, practical skills, so timely given to the study of specific content modules, practical tasks, independent work and individual assignments to improve training for educational module on stage diagnosis [ 6].

Thus, the introduction of interactive technologies in teaching learning modules of accounting is one of the stages of updating the content of economic education, helps to optimize the acquisition of professional competence in the process of future accountant training.

**Summery.** As a result of the research the following conclusions may be done:

- interactive teaching methods, professional situations solving, integrated tasks, computer presentations, solving of difficult matters and manufacturing exercises, situations modeling will help the teacher to fullfill the discipline of accounting with real-life content;

- efficient teaching requires from the accounting teacher constant self-improvement by mastering technical training tool, rational organization of individual and independent work.

- to improve the practical training of future specialists accounting teacher should use information technology and modern teaching aids that are most influential in consciousness, thought, feeling, emotion, will and consciousness.

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