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## INNOVATIVE TEACHING METHODS OF ACCOUNTING DISCIPLINES

Makarovich Viktoriia

**Annotation**

The level of competence of an accountant plays an important role in the current dynamic economic conditions. Corporate governance standards, document management systems, the possibility of staff rotation, the large amount of processed information - all of which results in high qualification requirements for accountants. The article deals with the essence of innovative teaching methods of accounting disciplines, which should be understood as methods which develop and developing methods. That means the methods that help in self-development and which create conditions for the full development of all its participants. It is offered the teaching disciplines of accounting to use a complex innovative model, which includes: electronic information and consulting systems; situational simulation; interactive training workshops; independent testing systems. One of the properties laid down in the basis of workshops is a virtual reality, which is a model of real financial and economic activity of the subject of economic activity, built by computer means. Virtualism, as a new type of reality, generated by the practice of using computer simulations, is used in workshops as a product of innovative teaching methods of accounting disciplines. At the same time, information technology allows to provide the reality of submission of accounting objects and situations. The passage to education of accounting in the computer environment by using interactive training sessions on the platform of cloud technologies is a compulsory of modern educational concept. The cloud technologies provide a lot of powerful opportunities for student's online learning, self-education at a convenient time and in comfortable conditions, receive complete real-time consultations in a timely manner, and freely share useful information regardless of geographical location. And it's all possible through placement necessary materials and information on remote servers and without binding to a PC. It is emphasized that the usage of cloud technologies is accompanied by radical changes in methods and techniques, in the organization teachers' and students' work, in economic mechanisms and even in the theory and methodology of modern accounting education.

**Keywords:** innovation, innovative methods, accounting, teaching technology, interactive training workshop, cloud technologies.

## ІННОВАЦІЙНІ МЕТОДИ ВИКЛАДАННЯ ОБЛІКОВИХ ДИСЦИПЛІН

Макарович Вікторія

**Анотація**

Рівень компетенції бухгалтера грає важливу роль в сучасних динамічних умовах господарювання. Корпоративні стандарти управління, системи документообігу, можливості ротачії кадрів, великий обсяг оброблюваної інформації - все це зумовлює високі кваліфікаційні вимоги, що ставляться до облікових працівників. В статті розглянуто сутність інноваційних методів викладання облікових дисциплін, під якими слід розуміти методи, які розвивають і які розвиваються, тобто це методи, які сприяють до саморозвитку і які створюють умови для повноцінного розвитку всіх своїх учасників. Запропоновано при викладанні облікових дисциплін використовувати комплексну інноваційну модель, яка включає в себе: електронні інформаційно-консалтингові системи; ситуаційно-імітаційне моделювання; інтерактивні навчально-тренінгові практикуми; незалежні системи тестування. Однією із властивостей, закладених в основу практикумів є віртуальна реальність, що представляє собою побудовану комп'ютерними засобами модель реальної фінансово-господарської діяльності суб'єкта господарської діяльності. Віртуалізм, як новий тип реальності, породжений практикою використання комп'ютерних симуляцій, використовується в практикумах, як продукт інноваційної методики викладання облікових дисциплін. При цьому інформаційні технології дозволяють забезпечити реальність подання облікових об'єктів і ситуацій. Перехід до навчання бухгалтерського обліку в комп'ютерному середовищі використовуючи інтерактивні навчально-тренінгові практикуми на платформі хмарних технологій є обов'язковою умовою сучасної освітньої концепції. Акцентовано, що застосування хмарних технологій супроводжується радикальними змінами в методах і прийомах, в організації праці викладачів і студентів, в економічних механізмах і навіть в теорії та методології сучасного бухгалтерського освіти.

**Ключові слова:** інновація, інноваційні методи, бухгалтерський облік, технологія навчання, інтерактивний навчально-тренінговий практикум, хмарні технології.

The globalization of the economy, changes in the socio-economic sphere, and its transformation into innovative technologies confront the universities with new challenges - the training of highly skilled, modern specialists. This, in turn, requires not only changes in the content of the subjects studied, but also the methods and forms of organization of the educational process. Nowadays, the global community outlines a tendency associated with the transition to another type of education - innovative, and for its effective implementation are needed other educational technologies - innovative. The introduction of modern innovative teaching methods will not only significantly increase the information exchange between the teacher and the student, but also improve the quality of education.

The use of innovative teaching methods is important in the training of accounting specialists. Increase of the quality of education, through the introduction of innovations, is constantly in the area of the scientists discussion and needs further research.

The questions of the innovation essence and the use of innovative teaching methods in the educational process of higher educational establishments were studied by the

scientists: N. Akimova, G. Benedik, T. Vakhrusheva, B. Gridneva, N. Gorbatyuk, K. Drury, Ya. Komensky, E. Lapshina, P. Merton, J. Mead, M. Pavlyukovets, B. Ryan, T. Scoun, O. Sagan, I. Sagdiyeva, O. Tarasova, M. Topciyev, and others. In their work, scientists consider in some way the process of applying innovative teaching methods, their impact on the quality of learning, and only few authors paid attention to innovative methods of teaching accounting disciplines.

The aim of the article is to reveal the role and significance of innovations, especially innovative teaching methods of accounting disciplines in higher education establishments.

Innovation activity is one of the priorities in present transformation of the economy. The complete change of the economic paradigm development requires the same fundamental changes in the field of education and science. Innovation qualitatively changes the essence, elements, methods or system in general, providing a more perfect level of its organization, functioning, management and its effectiveness.

The notion of "innovation" - from Latin innovation - means change, upgrading, novelty, and has two aspects - innovation and the introduction of this innovation into a

particular process, especially - in the pedagogical. All pedagogical innovation processes are defined by the notion "novelty", "innovation" and mean the innovation processes in general throughout the education system [Sagdiyev, 2016, p. 71].

Adherents of the innovative approach in education believe that the basis of modern education should be not only educational subjects, but more way of thinking and activity. The paradigm of modern education is to teach the student to work with new information, and constantly to update their knowledge. However, the work of any modern specialist is a continuous search for knowledge, the ability effectively to apply them in their everyday activities.

According this, innovations in education should be associated with innovative teaching methods.

The essence of innovative methods is to organize an educational process in a dialogue form that will help students learn to express their thoughts, analyze problem situations and find effective ways to solve them. Such methods allow to increase the level of education, cultivate students, develop skills and competence which will be used in their further professional activity.

It's believed that under innovative teaching methods of accounting disciplines understood as methods which develop and developing methods, that means, methods that promote self-development and which create conditions for the full development of all its participants.

As E. V. Lapshina [Lapshin, 2009, p.8] innovative approaches of accounting education development should be based on the following principles:

- ✓ the principle of leading development;
- ✓ the principle of designing innovative development;
- ✓ principle of openness in education;
- ✓ principle of continuity of education;
- ✓ the principle of innovation of the educational environment.

These principles foresee that approaches to teaching innovation of accounting disciplines should be itself innovative, whereas traditional approaches do not have time to react to changes taking place in the business environment. Modern trends in the development of business processes require designing of adequate changes in these processes of accounting specialists training.

Nowadays, innovation in education is understood as the successful application of designed technologies. In UNESCO documents "technology of education" is considered as a systematic method of creation, usage and definition of teaching and learning process, taking into account technical and human resources and their interaction, and aimed at optimizing forms of education [Gridneva, 2016, p.61].

Innovative education at the highest level involves maximum of practical orientation of the taught disciplines.

One of the promising directions of innovation is the development and implementation of a complex innovation model in teaching accounting disciplines, which includes:

- ✓ electronic informational and consulting systems;
- ✓ situational-simulation modeling;
- ✓ interactive training workshops;
- ✓ independent testing systems, etc.

Implementation of the latest interactive training workshops in the educational process of teaching accounting is carried out on the basis of application of information technologies. One of the properties laid down in the basis of the workshops is the virtual reality - (from Lat. Virtus - imaginary), which is a model of real financial and economic activity of the subject of economic activity, built by computer means. Virtualism, as a new type of reality, generated by the practice of using computer simulations, is used in workshops as a product of innovative teaching methods of accounting disciplines. At the same time, information technology allows

to provide the reality of submission of accounting objects and situations. As essential or classification features in training sessions and workshops are used:

- ✓ aims of modeling;
- ✓ means of modeling;
- ✓ objects of modeling;
- ✓ level (depth) of modeling;
- ✓ scales of modeling, etc.

Teaching of accounting disciplines in higher educational establishments on the basis of the use of the modern information technologies will ensure the success of the implementation of accounting knowledge in the accountant practical activities and significantly facilitate further professional adaptation of the specialist.

The study of accounting disciplines through the use of electronic informational and consulting systems, situational simulation, modeling interactive training workshops will provide consideration of a large number of situations or tasks in certain combinations, which allows developing the professional thinking of a specialist-accountant. It assists the ability to analyze accounting and tax risks, to evaluate strategic components of financial and administrative accounting, to choose the optimal variant of accounting policy for the purposes of accounting and taxing; independently solve a particular accounting problem, starting with its formulation, determining the direction of its solution, verification of the purpose, the choice of methods and tools, analysis of the results.

At the same time, the process of education is organized in such a way that the student is a full participant in the process that occur in the company, which is achieved through modeling, namely, created artificially learning process carried out in a hypothetical organization environment. Interactive electronic training workshops combine a tutorial of teacher and real processes that take place in an organization.

To achieve maximum quality of the learning process organization can be achieved through the use of the latest information technology. At present, the notion of cloud-based technologies is beginning to be used more and more.

Application of "cloud" technologies in the educational process in the training of accounting specialists provides the formation and the use of accounting information for interactive training workshops at the request of a student from anywhere on the planet, from any computer or even a mobile phone. This prevents higher education institutions from buying additional hardware and software, such as a Microsoft office, mail user agent, business application.

"Cloud" technologies are technologies that allow the use of computer resources of a remote server as a web service through the Internet on its local PC. Namely, all work and calculations are carried out remotely, and the main factor in the availability of such technology is the existence of Internet.

Nowadays, there are three models of cloud services:

- 1) IaaS (Infrastructure as a Service);
- 2) PaaS (Platform as a Service);
- 3) SaaS (Software as a Service).

These technologies allow user to apply hardware and software resources of powerful computing servers through the web interface. In this complex infrastructure of cloud technologies, features of the platform functioning and applications are hidden from the user in the "cloud" and presented in the form of a single informational environment.

Pavlyukovets M. P. points out the application of cloud - technology in the accounting that, the implementation of the proposed accounting form and its appropriate technical support optimizes not only the process of enterprise management, but also can provide significant improvement of information management on the industry level. After all, the cloud computer accounting form, unlike paper and simple

computer forms, has no limits either in the spatial sense or in the number of users of information [Pavlyukovets, 2012].

The use of cloud technologies in the educational process, first of all, will solve the problem of implementation of equal access for students and teachers to qualitative educational accounting resources as in the classroom during the training and in the extracurricular time.

For a student, cloud technologies provide many powerful opportunities for online learning, self-education at a convenient time and in a comfortable conditions, get complete real-time, consultations in a timely manner, and freely share useful information regardless of geographic location. And it's possible through placement necessary materials and information on remote servers and without binding to a PC.

Thus, the implementation of innovative teaching methods in the educational process allows students to orient themselves in non-standard situations, to analyze emerging problems, to independently develop and realize managerial decisions, which eventually allows significantly to improve the level and quality of professional training in general.

The conducted research allows us to conclude that the passage to accounting education in the computer environment using interactive training workshops on the platform of cloud technologies is a compulsory condition in a modern educational conception.

In the basis of modern accounting education are technological innovations, modern computer and

telecommunication technologies. An important feature of accounting education is that the implementation of these technologies is accompanied by radical changes in methods and techniques, in the organization of the teachers and students work in economic mechanisms and even in the theory and methodology of modern accounting education.

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