Навчатись дедалі стає простіше, головне бажання. Інтернет зробив революцію в навчанні, перемістивши його з навчальної аудиторії прямо в офіс чи до дому. Навчання онлайн-бухгалтерії містить як безкоштовні, так і платні ресурси (online-семінари, online-курси, тренінги, відеоуроки, майстер-класи, конференції та вебінари) з можливістю комунікації зі спікером (лектором), а також ресурси для самостійного навчання, які можна пройти в зручний час, незалежно від місця знаходження.

В Україні навчання онлайн поки що знаходиться в процесі розвитку. Є лише одиничні онлайн-платформи, які готові надати комплексне оволодіння актуальними знаннями в сфері обліку і оподаткування.

Література.

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THE ROLE OF SOCIO-HUMANITARIAN DISCIPLINES IN THE FORMATION OF ENTREPRENEURIAL COMPETENCES OF STUDENTS

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Throughout the history of humanity, education acts as a social institution that ensures the reproduction, accumulation and transmission of norms, knowledge, settings and value orientations. Education plays a particularly significant role in modern society, as it is responsible for the training of workers. Today, a key figure in society is an employee who is able to be creative and adaptive, ready to work in various labor collectives.

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Modern Belarusian education is aimed at training workers for all areas of the economy with precisely such qualification characteristics. However, in reality, there is a problem of inefficient training of competent specialists for the business sector. That is why many Belarusian entrepreneurs talk about modern education as an institution that is differing by excessive academicism and formalism. Professionals often bring practical skills to the fore, but do not take into account the fact that in order to establish settings for entrepreneurial activity, it is first necessary to form adequate ideas about the surrounding reality. So, it is necessary to identify the role of socio-humanitarian disciplines in the formation of entrepreneurial competencies of students. In economic sociology, the following types of entrepreneurial competencies are distinguished: personal (creativity), social (ability to work in a team) and professional (knowledge of certain areas, for example, economics or law) [2].

First of all, unlike professional disciplines, socio-humanitarian sciences are aimed at developing the learner's independence, his activity and creative potential. The content of socio-humanitarian education consists of a wide range of knowledge, worldviews and social assessments. Such an education allows to make the formation of the worldview and moral culture of the individual. It should be noted that professional training of a student in any specialty is impossible without studying the information contained in the socio-humanitarian block. Social sciences are in great demand in professional activities, as they affect many social problems.

At present, socio-humanitarian education is becoming a leading productive force in view of the transition to a knowledge society. That is why there is a transformation of the system of higher professional education and the development of an entrepreneurial university – a type of university that is able to meet the specific needs of the state and business. The development of an entrepreneurial university, as a special model of employee training, will determine the leading role of education in the socio-economic development of Belarusian society. In addition, the student has the opportunity to develop his own personal competencies based on the solution of real problems of an economic and social nature. Therefore, Belarusian universities have focused on the inclusion of basic knowledge in the field of entrepreneurship into the educational environment in almost all

specialties. At the same time, there is an increase in the innovativeness of education in the framework of socio-humanitarian disciplines: such courses as «Business Ethics» and «Philosophy of Economics» are taught at Belarusian universities. In other post-Soviet countries, the following interdisciplinary special courses have been developed and implemented: «Business and scientific communications», «Professional development of the individual», «Organization of scientific and pedagogical research in the field of personnel management» [1, p. 121].

Through the socio-humanitarian sciences, a sociocultural approach to education is being implemented as an answer to the challenges of globalization. Indeed, modern Belarusian entrepreneurs are increasingly dealing with representatives of other cultures. Cultural tolerance is aimed at a positive perception of universal values, respect for other cultures, at the formation of readiness for cooperation with foreign entrepreneurs and consumers. It is socio-humanitarian disciplines associated with the cultivation of cultural tolerance of students who later become both workers and entrepreneurs. In addition, the functions of socio-humanitarian disciplines are the development of communicative competence of students; development of students' political attitudes in the formation of civic competence; the formation of the basic worldviews, etc. [1, p. 123]. In addition, without considering the sociocultural aspects, it is impossible to determine the essence of economic processes in modern society.

As you know, an entrepreneur should have personal qualities that can help in the socialization of economic activity. A modern entrepreneur has to constantly adapt to new technologies, so professional and personal improvement become a prerequisite for commercial activity. One of the leading manifestations of professionalism is the ability for free creative activity, which is aimed at obtaining new knowledge or solving complex professional problems. Ethical knowledge is often closely connected with professional activity: an image of the moral personality of an entrepreneur is formed. Education plays the role of creating the intellectual basis of the individual: in the learning process, the teacher receives not only a certain set of knowledge, but also the ability to think outside the box. Therefore, the formation of personality and the

development of creative potential are some of the defining functions of socio-humanitarian disciplines.

Thus, socio-humanitarian disciplines play a significant role in the formation of worldview and active social position of a student who is a future employee and entrepreneur. Socio-humanitarian sciences provide a deep vision of the individual existing professional problems, the formation of critical thinking. They allow you to adapt to social processes effectively, build intercultural communications and solve complex problems in the context of the dynamics of modern society.

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DEVELOPMENT OF PROFESSIONAL COMPETENCIES IN THE PREPARATION OF ECONOMIC SPECIALISTS FOR THE ADAPTATION OF A YOUNG SPECIALIST IN THE LABOR MARKET

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Socio-professional competence of economic specialists is a constituent part of professional culture, which determines the social orientation of an individual in the field of professional activity and reflects all its components: a set of knowledge and skills that are embodied in professional actions. Social and professional competencies include such competencies as: formed professional position, personal and professional self-esteem, creative attitude to activities. Competencies, being more behavioral characteristics than personality and intelligence, can be formed through learning and development.

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