

А.О. Колесник, канд. техн. наук, доц. (*ДБТУ, Харків*)

О.О. Мануськова, доц. (*ДБТУ, Харків*)

О.М. Муравйова, ст. викл. (*ДБТУ, Харків*)

**METHODOLOGICAL CLUSTERS IN THE FORMATION
OF PROFESSIONAL FOREIGN LANGUAGE COMPETENCE
(МЕТОДИЧНІ КЛАСТЕРИ У ФОРМУВАННІ ПРОФЕСІЙНОЇ
ІНШОМОВНОЇ КОМПЕТЕНТНОСТІ)**

The development of a scientific discipline, as a rule, occurs in conditions of increased differentiation of its sections and topics. For example, the evolution of linguistics first led to a clear line between its theoretical and applied areas, then separate disciplines arose in each of them. Such a natural process of development of science, on the one hand, allows students to be trained in depth in each discipline separately, but on the other hand, it weakens the systemic interconnections of all sections. Despite the expansion of the competence-based paradigm of education, the existing disciplinary model of the educational process does not correspond to its principles. The modern educational process to a greater extent reflects the traditional knowledge learning outcomes, transformed in various ways into a competence framework, and does not contribute to the formation of a holistic and systematic professional worldview among students.

The main directions of higher education development in Ukraine, normative educational documents determine the need to modernize the educational process in universities for the optimal achievement of academic results in the canons of the competency-based approach. At present, the quality of the educational process at universities largely depends on the optimal mechanism for transforming the disciplinary model of the educational process into complex systemic structures of the oversubject content of disciplines. Existing approaches to the organization of interdisciplinary connections mainly carry out meaningful matching of training courses and weakly reflect the optimization methods for the formation of given groups of competencies among students. In this regard, it seems relevant to study new organizational and meaningful approaches to improving the educational process of educational programs in general and academic disciplines in particular. It is of interest to apply the cluster approach to the creation of disciplinary clusters that have the properties of an integrated methodological system for the formation of certain groups of competencies based on several interacting disciplines.

At present, the methodological basis of higher education system is the competence-based approach, which is fixed in state educational standards. The focus on the competency-based approach was caused by the need to prepare graduates with professional skills and abilities, capable of self-realization and rapid adaptation to new economic and living conditions. Reforming the European system of higher education in line with the competence-based approach is associated with the Bologna process, the system-forming factors of which are considered to be: student-centeredness, orientation to results and a new pedagogical paradigm “from teaching to learning” [1].

The higher school traditionally adheres to the disciplinary model of education, which corresponds to the disciplinary structure of scientific knowledge. In this model, the academic discipline plays the role of the supporting structure of the educational system [2]. The weak link of such a model is the lack of interpenetration between disciplines. Therefore, the phenomenon of interdisciplinarity in the educational system has become a source of scientific research.

An analysis of international publications shows that most often an interdisciplinary approach is successfully used in engineering, medical education, and in teaching foreign languages. The means of implementing interdisciplinarity are interdisciplinary modules, interdisciplinary projects, interdisciplinary workshops, and virtual environments.

The international cluster learning model is an open network learning using distance technologies. The emergence of educational clusters made it possible to use the resources of various educational and scientific organizations to improve the quality of education.

The effectiveness of the methodological system of cluster learning depends on the formulated goals and principles of learning, the developed mechanisms for the interaction of cluster participants, the selection and formation of learning content, the chosen learning technologies, the intended ways of their implementation, i.e., on a properly constructed methodological system.

The training cluster is an open system that allows the addition or exclusion of elements, which should not critically affect its performance. It may include not only basic and professionally oriented disciplines, but also humanitarian disciplines (such as foreign languages). The educational process is carried out within the framework of integrated curricula, which provide for mutual obligations and agreements between teachers of the cluster disciplines on certification activities (the results of educational activities), the use of material and technical base, group schedules, etc.

The results of the educational activities of the cluster are reflected in the performance indicators of the cluster as an integrated scientific and educational block in terms of subject and meta-subject indicators. Clustering of several basic academic disciplines under the conditions of the targeted intersection of their content lines allows enriching and systematizing subject knowledge in many ways, carrying out educational and research projects in the cluster disciplines, implementing a student-centered approach to learning, developing the independence and creative potential of students, and optimally shaping and develop the required competencies.

Information sources:

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О.Н. Коркушко, канд. екон. наук, доц. (НРЗВО «КПДІ», Кам'янець-Подільський)

О.В. Свирида, викл. (ВСП КПФК НРЗВО «КПДІ», Кам'янець-Подільський)

ДОСВІД ПОЛЬЩІ У ВЕДЕННІ БУХГАЛТЕРСЬКОГО ОБЛІКУ

Досить часто у багатьох членів суспільства назріває думка про те, що якби було добре працювати на самого себе, тобто зайнятися певним видом підприємницької діяльності. Одні - наважуються, та розпочинають власний бізнес, інші – продовжують працювати на державних посадах, найманими працівниками різних суб'єктів господарювання. Зрозуміло, що одного бажання для відкриття власної справи не достатньо. Існує ряд передумов, які необхідно реалізувати для того, щоб зайнятися власним бізнесом. Однак, одна справа, якщо цей бізнес у своїй країні, а інша – якщо за межами своєї держави. Набагато складніше щось розпочати не в своїй країні.

Багато українців, які розпочали власний бізнес у Польщі, чи то до війни в Україні, чи то після, стикнулись з мовним питанням, з певними соціальними та культурними особливостями сусідньої держави тощо. Однак найвагомішою проблемою, з якою стикнулись українці, які мали на меті відкриття власної справи у Польщі – це законодавство, й особливо що стосується бухгалтерського обліку, податків та фінансової звітності. Імплементція положень європейського законодавства потребує