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**INNOVATIVE TECHNOLOGIES FOR THE FORMATION
OF BINARY COMPETENCIES OF ACCOUNTING
AND TAXATION SPECIALISTS
(ІННОВАЦІЙНІ ТЕХНОЛОГІЇ ФОРМУВАННЯ БІНАРНИХ
КОМПЕТЕНТНОСТЕЙ ФАХІВЦІВ З ОБЛІКУ
ТА ОПОДАТКУВАННЯ)**

Taking into account the indisputability of technological support for the development of the economy and society, it should be noted that digital transformation is not so much technology and communication, as professionals who have digital competencies and meet the parameters of the digital world. Thus, it is the need for digital reality professionals who have reached the level of technological maturity with the demonstration of a new type of literacy and culture that characterizes special skills. Today, the labor market is in demand for a universal specialist who is able to quickly adapt to new challenges of modern times and trends in economic development. Special attention in this issue is paid to specialists in the specialty «Accounting and Taxation», because these specialists provide the formation of a base for innovative development of business structures – a business model that meets the parameters of modernization of socio-economic processes.

Currently, companies focus on professionals with a comprehensive set of professional competencies, with an emphasis on management technology and digital literacy. Accordingly, higher education institutions have to respond to changes related to technological innovations and ensure the formation of innovative competencies in students. This is not only the formation of individual skills related to the possession of information technology, but the provision of digital literacy and culture of future professionals without asymmetry in professional knowledge.

The core characteristics of the innovativeness of the educational process are: the destructiveness of the traditional; sensitivity of the new; effective management of potential and resources; anticipating the needs of the external environment [1, p. 14].

The destructiveness of the traditional maximally reveals the creativity of young professionals, laying the foundation for future qualitative transformations.

Sensitivity of the new contributes to the borrowing of innovations, developments in accordance with the trends of society and the economy.

Effective management of potential and resources involves obtaining the maximum effect from the use of available opportunities and their reproduction in new knowledge and competencies.

Anticipating the needs of the external environment allows the formation of simple solutions to complex problems of today.

The presence of a digital component in the organization of the educational process changes not only its essence, but also affects the qualitative parameters of professional competencies, among which there is a separate block – digital competencies. This is not just a supplement to basic professional knowledge and skills of information technology. Digital competences are defined as the set of knowledge, skills, attitudes (including abilities, strategies, values and awareness) required to use information and communication technologies and digital media to perform tasks; problem solving; communication; information management; cooperation; creation and distribution of content; and building knowledge effectively, efficiently, accordingly, critically, creatively, independently, flexibly, ethically, reflexively for work, leisure, joint activities, learning, communication, meeting consumer needs and providing opportunities for the realization of rights [2].

Possession of digital competence involves a change of culture as a basis for the formation of new basic provisions that determine the parameters of the application of knowledge and skills in a professional environment without asymmetry in the behavioral aspects of professional activity.

Modern learning strategies should be based on the binary of information and behavioral technologies, which together allow updating the learning process in accordance with the real demands of the digital market. The authors substantiated the approaches to the innovative development of the educational process with the definition of the leading direction of qualitative changes in the training of specialists in the specialty «Accounting and Taxation». This is a definition of the transition to a new methodological level of coordination of the educational process to ensure the formation of professional competencies in demand in today's labor market.

References

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2. Ferrari, A. (2011), *Digital Competence in Practice: An Analysis of Frameworks*, available at: <http://ftp.jrc.es/EURdoc/JRC68116.pdf>.