

## СЕКЦІЯ 3

### ЦІННИХО-КОМПЕТЕНТНІСНА СИНЕРГІЯ В ОРГАНІЗАЦІЇ ОСВІТНЬОГО ПРОЦЕСУ

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#### INNOVATIVE CHANGES IN QUALITY ASSURANCE OF EDUCATION IN SPECIALTY 071 «ACCOUNTING AND TAXATION»

Today, the labor market requires a versatile specialist who is able to quickly adapt to the new challenges of today and economic development trends. Special attention is paid to the specialists in specialty 071 «Accounting and taxation», because these specialists provide the formation of a database of relevant information for management and decision making, which corresponds to the parameters of modernization of socio-economic processes. Currently, companies are focusing on professionals with a comprehensive set of professional competencies, placing emphasis on management technology and digital literacy. Accordingly, institutions of higher education should respond to changes related to technological innovations and provide the development of innovative competencies of students. It is not only the formation of individual skills related to the possession of information technologies, but the provision of digital literacy and culture of future professionals without asymmetry in the professional knowledge of their chosen specialty.

Currently, one can identify the main trends in education, the most illustrative of which is the creation of digital platforms for organizing training and binary classes. Understanding these trends involves modernizing the learning environment by broadening the boundaries of the implementation of the principles of visibility and accessibility of learning and increasing the subjectivity of both lecturer and student.

The basis of the modern educational process should provide a combination of conditions and relations between the educational environment and business structures to generate a universal strategy for the formation of professional competencies of the graduate with a focus on real-world employer inquiries without asymmetry in knowledge and skills that demonstrates a specialist's willingness to be part of global change in the digital environment of socio-economic relations. The initiative of changes allows to differently forming the strategy of the educational process strategy

as a balance of reasonable inquiries and guarantees of professional competencies that are relevant to the realities of the times.

The modern specialist in the specialty 071 «Accounting and taxation» should perform a range of tasks for the sustainable development of business and economy. In particular, the integral competence that a student should master is the ability to solve complex problems and tasks in the course of professional activity, which involves conducting research and / or undertaking innovative work related to digital transformation in the information environment. The innovative potential of the learning environment should be revealed in the measurement of collaborative processes with the synthesis of professional knowledge and leading capabilities of modern innovative ideas.

Modern training programs in the preparation of specialists in the specialty 071 «Accounting and taxation» should ensure: mastering the general mechanisms of transformation of the activity of enterprises at the stage of digitization; consolidation of motivational measures for students to develop the need for lifelong learning and expand their knowledge; use of digital literacy parameters to service the enterprise information and analytical system; ability to successfully combine information technology with audit tasks; consolidation of economically important knowledge and acquisition of practical skills in professional activity in the conditions of digitization of market relations.

In order to improve the quality of education, it is necessary to introduce innovative approaches, which means the transition to a new methodological level of coordination of the educational process with provision the formation of professional competences required in the modern labor market.

The directive approach is to build competencies on the traditional model of the learning process, with the training of specialists for the «vertical hierarchy of management», which involves the implementation of knowledge and skills in the ordinary business model without the implementation of innovative tools.

The coaching approach is more flexible and advanced in the formation of professional competences and is to organize the educational process so as to provide students with the ability to communication with the possibility of realizing their own potential in innovative business development.

The coordination approach is designed to train a specialist with professional competencies that are focused on behavioral management technologies and allow for a higher level of collaboration with a leveling of directivity in the process of activity and decision-making. This approach is most relevant to the need to implement the concept of sustainable economic development, since it implies having the ability to make collective decisions with dialogue on the task.