

Кредит 791 «Результаты операционной деятельности» – на сумму уменьшения прибыли от операционной деятельности предприятия.

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FACTORS CONTRIBUTING TO LEARNING ENGLISH FOR PROFESSIONAL FOCUS

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According to the Decree of the President of Ukraine 641/2015 of 16 November 2015 "On announcement 2016 year of English in Ukraine", given the role of English as a language of international communication, to promote its study to expand public access to the world's economic, social, educational and cultural opportunities offered by the knowledge and use of English, ensuring the integration of Ukraine into the European political, economic, scientific and educational space for program support Go Global, which defines learning English a priority development strategy in 2016 declared the year of English in Ukraine [1]. Thus, the course chosen by Ukraine to the European Economic Education Area, which indicates that in the future, will increase the demand for professionals who are fluent in a foreign language and culture of foreign language communication.

That's why important to the education of students in modern KhNTUA named by P. Vasylenko and other higher education institutions in the major vocabulary, because of the level of special vocabulary of professional language communication, the success of foreign language specialists in professional communication. Modern

international educational requirements for graduates of higher educational institutions emphasize that graduates should possess skills initiative statement in a foreign language without noticeable effort related to the search for means of expression in the achievement of social and professional purposes. Thus, the Ministry of Education and Science of Ukraine expects to increase the number of young professionals with good knowledge of English language international academic communication, which is why offers all higher education institutions, including non-linguistic, provide students the opportunity to in-depth language. That learning foreign vocabulary in the major economic specialties students is a necessary component of mastering English as a means of professional communication.

As the Minina N.M., leading direction in learning a foreign language students are non-language university attainment of a level of communicative competence, which would allow to use a foreign language in a particular area of professional activity [2]. Thus, future professionals must possess skills and abilities as the written and oral communications other language as important aspects of the profession.

According to the letter MES №1 / 9-120 of 11 March 2015 "On organization of studying humanitarian disciplines" increased attention to the study of English in higher education, as in p. 2 of the letter states: create conditions for learning English, as the language of international academic communication, to achieve the B2 level graduates under of the Council of education [3]. In the case of student international certificate confirming this level of English, a student (at will) be exempt from the study of this discipline. Level B2, - stated in the recommendations that MON - also called "above average» (Upper-Intermediate). Criteria B2: the student understands the main ideas of complex texts on concrete and abstract topics, including technical topics related to its specialization; can interact with some degree of spontaneity that makes regular interaction with native speakers possible without strain for either party; can capture clear, detailed message with a wide range of topics and can express his views on the basic problem, to show the advantages and disadvantages of various options. That is, if you look, strap requirements for students studying English raised pretty high. There is no dispute in the modern global world qualified expert or researcher simply must possess not only knowledge of the specialty, but also as a foreign

language. What are the challenges facing teachers in preparing students for accounting and auditing in non-linguistic institutions? How realistic is to prepare students to level B2 in such institutions? At first glance it seems impossible. But if they carried two mandatory terms, this task will not seem so difficult. In - first, students are aware of the importance of English in their life, and his own desire to learn English. In non-linguistic university (KhNTUA named by P. Vasylenko) not all students for various reasons, have a sufficient level of English after graduation. Another problem is quite weighty, such as not all students have the desire to learn a foreign language. Quite often you can hear from students that they acted on a specialty accounting and auditing, as well as advanced knowledge of a foreign language they do not need in the future. Over time, senior students of course realize that the English language - vital, but the first university courses they do not even realize. Thus, the student desire to learn English professional orientation - the first and principal factor influencing the final result. In - the second, a small number of hours given to the study of a foreign language for professional orientation. For example, in KhNTUA named by P. Vasylenko - a pair of one a week for two semesters, the first-year students. While believed to learn a foreign language from scratch or from level A1 to level B2 requires at least 1500 hours.

So if two conditions are met, we will get the necessary minimum hours and adequate interest from students, then this combination is realistic to expect that the output of the university students will have the amount of English that corresponds to the level B2 or at least B1. Given the fact that, thanks to modern means of mass communication, opening up huge opportunities for learning, foreign language learning is not something complicated and elusive. Online crowded wide variety of courses, programs and exercises. You just need the desire and technical support that will only contribute to the study of a foreign language.

In our opinion, instead of forcing all without exception learn a foreign language by profession, you first need to conduct a survey among students of first and second courses on the subject, who do not just want to teach English, and aims to achieve the level of B2 and foreign language specialty and will definitely attend classes. Based on the survey results we will determine the total number of students, the number of groups that begin in-depth study of English. Moreover, it is

necessary to select and combine groups of specialties training course at the university, the knowledge, the desire to learn a foreign language, ability to learning foreign languages. Thus, according to the so-called "test from scratch" and will be the distribution of students in groups according to their level of knowledge. In turn, different groups have different training programs will be drawn up final tests. Students will have the opportunity to assess their progress in learning, or, will see the weaknesses which need to "tighten up" their knowledge.

In summary, I would like to note that KhNTUA named by P. Vasylenko students can create conditions for in-depth study of English by profession, but does not have the right to test the level of English, according to international requirements. As before, the graduates receive diplomas regardless of the presence or absence of pan certificate confirming the level B2. Consequently, we must only comply with well-established mechanism for education.

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КРЕДИТНЕ ЗАБЕЗПЕЧЕННЯ СІЛЬСЬКОГОСПОДАРСЬКИХ ВИРОБНИКІВ

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Питання кредитування агропромислових виробників є дуже актуальним у зв'язку з гострою потребою останніх в кредитних ресурсах, а також проблематичністю одержання кредитів. Нині в Україні діє 114 банків, і лише незначна їх кількість надає кредити сільгоспвиробникам, що, в першу чергу, зумовлено високими ризиками неповернення кредитів і їх низькою економічною доступністю для аграріїв (табл. 1).