

EDUCATING ACCOUNTANTS: YESTERDAY, TODAY, TOMORROW

Turaeva Sevara

Tashkent Institute of Finance

ARTICLE INFO.

Keywords:

Education; learning technologies;
university; accounting profession.

Annotation

In the modern world, education is one of the most important factors ensuring economic growth, social stability, and the development of civil society institutions. The level of education of the population, the development of educational and scientific infrastructure is becoming an indispensable condition for the formation and development of society and the economy. And in this modern world, attention should be paid to personnel training, in particular training in the field of accounting.

<http://www.gospodarkainnowacje.pl/> © 2022 LWAB.

Introduction: The educational process has always faced two essential questions: what to teach (content) and how to teach (technology)? The new generation of educational standards has changed the approach to determining the content of education. They are based on the principle of "competence", i.e. the ability of a graduate to perform the functions inherent in his chosen profession. Of course, competence regulates the content of the necessary specific education for a university graduate, leaves only those that are required to achieve this goal in the list of academic disciplines studied by him. However, excessive passion for professional training can lead to damage to the spiritual and cultural development of the individual. The main thing for the university is to educate a competent leader. The main task of the educational process is the formation of creativity, the ability to work in a team, project thinking and analytical abilities, communicative competencies, tolerance and the ability to self-study, which ensures the success of personal, professional and career growth of future specialists.

In this regard, it is necessary to focus the higher education program on the development of the graduate's personality. The university is designed to produce a specialist who is ready for constant self-development, self-improvement, and the richer his nature is, the more clearly it will manifest itself in professional activity. The labor market imposes requirements not only on the level of theoretical knowledge of a potential employee, but also on the degree of responsibility, professional competence and sociability that he can demonstrate. The preparation of bachelors, masters and postgraduates in the field of accounting is a difficult task today. These are not only those people who will work at enterprises, organizations, institutions, but also future scientists who will have to develop scientific ideas. The production of knowledge is the main goal of any self-respecting profession. And despite the fact that the number of accountants in Uzbekistan has exceeded a huge figure, the prestige of the accounting profession in the labor market has not decreased, and the need for highly qualified workers, on the contrary, has increased. The popularity of the profession is created by society, not by the university and the state. Based on the forecasts of the US Bureau of Labor Statistics, Business Insider

has compiled a list of the most promising professions in the next 10 years. So, an accounting specialist took the honorable sixth place, sharing it with the auditor. The number of new jobs by 2026 will be 140,300, and the average annual income in 2020 was: 68,150 US dollars, education requirement: bachelor's degree. But the financial director of the organization takes the fourth place at all. [3]

Methods: When training specialists, special attention should be paid to practice (educational, industrial, pre-graduate). The role of practice in the qualitative training of a specialist is difficult to overestimate. Psychologists have found that if theoretical knowledge is not supported by practice, then the loss of knowledge gained by students can reach 50% in a year, and 80% in two.[2] Communication with practice makes it possible to be aware of everything that is happening and, if necessary, make adjustments to the content of the educational process.

In order for the education process to be effective, it is necessary to correctly build the process of interaction between the student and the teacher for the acquisition of knowledge in the field of accounting. The teacher should help students "feel" accounting, see its inner beauty, logical harmony and gain breadth of perception.

Now, a new generation of students has appeared, which is significantly different from the previous one. They receive the necessary information quickly and accurately. However, they cannot concentrate on traditional lectures and sit out an hour and a half couple. This generation of guys are used to receiving information that accurately answers the question, but fragmentary. It is necessary to introduce master classes into the educational process. The master class does not involve the teacher's monologue on a given topic interspersed with individual questions to the audience or funny cases to maintain tone and attract the attention of students, but serious active collaboration of the master class leader and its participants. Real accounting practice and new theoretical information are discussed and systematized in a lively, dynamic, interactive form.

At the beginning, the teacher describes a specific economic situation. The problem is diagnosed, it is considered what solutions it may have. The chosen technologies for making professional judgments are discussed. The completeness of the regulatory framework, business conditions and organization are analyzed. The solutions should be well-reasoned, substantiated and scientifically reliable. The main thing is not to remember the solution option, but to understand the very nature of the problem that has arisen. And the use of multimedia accompaniment will allow you to clearly structure the material, focus on the most important information, and rationally use the study time.

The new generation of students responds very well to a personal approach. They are much more rational in choosing the amount of knowledge. It is obvious that in order to conduct practical classes, it is necessary to develop business games, cases with non-standard situations where there are no ready-made solutions. Then students will have to turn to theory, normative legal acts, and develop their point of view. The task of the teacher is not at all to share the available information and scientific facts with students. Its goal should be the formation of flexibility of thinking, the development of the student's ability to acquire knowledge independently and apply them, adapting to rapidly changing living conditions. However, we should not forget to tell students that solving cases and situations is not the end. After that, they will have many, many more years of study and experience. Given the dynamism of our modern life, we can say that knowledge, skills and abilities are also unstable phenomena that are subject to change. Therefore, the educational process should be built taking into account the updates in the information space. [5]

Results: The transition to new technologies is inevitable. And the speed and success of the restructuring of education depends on how quickly we will integrate modern technologies into the educational process. Training in accounting programs allows you to create a conditional image of a real organization, its information environment, to give students an idea of the real economic processes taking place in the organization and reflected in accounting. The advantage of the introduction of

information technologies is that their use helps to diversify the learning process, to use a game approach. However, reasonable limits must be observed in everything. Excessive informatization of the educational process can have the opposite effect (fatigue, monotony, lack of interest).

It should be remembered: the main thing is not the process, but its result, i.e. the training of highly qualified specialists in the field of accounting, who can apply information technology in practice. When teaching students, it is necessary to disclose the essence of accounting, to show that accounting is a whole system that was created specifically so that all the facts of economic life in the organization are recorded and the results of activities are told to interested parties.

In any non-standard situation, decisions are developed and made with the help of accounting, potential investors are attracted, and future organizational policy is determined.

Accounting "speaks" in the language of numbers, which clearly illustrates the financial situation of the organization. Based on them, it is possible to understand whether the activity of the organization brings profit or, on the contrary, goes to a loss, whether it is necessary to expand the activities of the organization, whether the policy gives the proper effect. First of all, the accounting data is used by the heads of the organization - they develop a development strategy, make up a business plan. The auditing authorities analyze the accounting reports provided to them in order to detect possible violations, get an idea of the financial situation and check the accuracy of taxation. [1]

Discussion: To date, an accountant in an organization performs a fairly large number of functions. These, for example, include:

- 1) Accounting (financial and managerial);
- 2) Tax accounting;
- 3) Preparation of two or even three types of reporting: accounting (aka financial), tax and management. However, management reporting (internal reporting required by the organization's management to make effective management decisions) is not mandatory at the legislative level and is not regulated by law. However, recently the importance of this reporting has been increasing. [4]

Accounting is based on common standards and the great principle of a reliable and conscientious view. He requires an accountant to be guided not by ready-made tips, but by professional judgment. This principle requires us to understand that the accounting methodology does not exist on paper, not in instructions and textbooks, but primarily in people's minds. A reliable and conscientious view, which is the basis of professional judgment, determines the behavior of an accountant. It means that standards are general recommendations, but if an accountant understands that he is faced with a situation that may require a solution other than the one proposed in the standard, then the reaction should be independent - not the one that someone once came up with for him. The accountant must work out his original solution, guided by the same great principle of a reliable and conscientious view. Accounting is closely related to a whole set of fundamental and applied disciplines. Accounting theory is primarily based on philosophy, which studies the most general laws of the development of society and cognition. Accounting is based on a broad legislative framework governing the activities of the organization. Legal regulation is considered not only as a method, but also as a management principle. Therefore, legal sciences, legal disciplines form the legal field of accounting of enterprises, organizations and institutions. Accounting as a management function is closely related to planning, analysis, control and regulation. A future specialist in the field of accounting should have knowledge in the field of economics, law, and taxation, as well as know and be able to use computer technologies.

The era of the "digital economy" has also affected accounting. The absolute majority of accounting workers uses the data of the world Wide web to keep accounting more efficiently and learn all the innovations related to accounting. This simplifies the work and frees up time for the most important things. Today, an accountant uses various systematized accounting programs and legal reference

systems. Computer literacy is becoming a basic skill that will always be in demand. The use of information technologies in accounting improves the quality of information, its efficiency. An accountant can quickly get the desired results for any period of time without resorting to manual selections. The use of information systems makes it possible to increase the speed of collecting, processing and transmitting information, compiling reports. Computer systems allow for the differentiation of access to information, separation of functions. There is an opportunity for operational assessment and control of activities by the management of the organization. Information technologies are constantly evolving, and with them come the process of developing accounting programs. [6]

Conclusion: Thus, it can be concluded that accounting is the language of business in which all users of reporting communicate and understand each other, accounting translates the results of the organization's activities and the facts of economic life carried out into a universal language of indicators and figures, accessible and understandable to all interested persons. This language should be taught to students. There is no outdated knowledge, the method of double entry on accounts is more than 500 years old, it is still not outdated. If a teacher says that we no longer need any knowledge, because there are ready-made solutions, it means only one thing: he himself does not possess this knowledge, replacing them with the ability to search somewhere. The main thing to teach is to get to the bottom of everything. Without the ability to navigate in some area of knowledge, it is never possible to do anything worthwhile. In the future, the qualification requirements for those who cannot be replaced by automation will only grow. We are talking about the accountant, not the bookkeeper - the latter can really be replaced by artificial intelligence. Thus, the content of the educational process is not only the need to acquire knowledge, skills, but also the development of mental processes of the individual, the formation of moral and legal beliefs and actions. Using the accumulated knowledge, the teacher's experience and the student's desire for knowledge is the right way to improve.

References:

1. Some issues of training accountants and auditors in the context of the development of digital technologies Seidakhmetova, F. S. 2020
2. T. S. Bobreshova. Accounting in the Digital Age: harmonization and development trends /2019
3. Bringsjord S., Govindarajulu N. S. Artificial Intelligence // The Stanford Encyclopedia of Philosophy. 2020
4. Odintsovo T. M., Rura O. V. Transformation of accounting in the conditions of digital economy and information society. 2019
5. Golubnichenko, M. V. Accounting in the conditions of digital economy development. 2019 [In Russian]
6. Emelyanov N. V., Ermilova Yu. a. Influence of digitalization of economy on the development of accounting. 2020 [In Russian]