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**IMPROVEMENT OF TEACHING METHODS OF ACCOUNTING  
DISCIPLINES AS A CONSTITUENT OF HIGH-QUALITY  
PREPARATION OF SPECIALISTS OF ECONOMIC AREA**

Forming of market environment in Ukraine requires drastic changes in economic culture and consciousness of society. We can't deny that efficiency of the economic system, its balance and co-ordination of specialists actions largely depend on the level of their qualification. Actuality of the problem of preparation of specialists of the course "Account and audit" is increased by uncertainty of higher school functioning: a student should be prepared to professional life, terms and quality of which change quickly.

Nowadays in Ukraine the prestige of accountant profession is much higher compared to the character of accountant of past years. Then his activity was limited, as a rule, to the account of charges, calculation of prime cost, control after storage of socialistic property and determination of the degree of completion of planned indexes. Concept of income, loss, lost utility and many other had mainly abstract character. Now these concepts are filled with the real sense for enterprises owners as well as for accountants, especially for a chief accountant.

A modern chief accountant, except for fulfillment of direct registration functions, must watch and adhere to the norms of tax law, prepare statistical and other accounting, orient in modern technologies of information processing, be an inspector and analyst, prepare projects of corresponding administrative decisions. Accountants are required to have a high level of theoretical preparation. An accountant must know economic analysis, credit-bank and financial mechanism, tax system and system of insurance, self-finance, organization of circulating assets, financing of infrastructure, and also some foreign languages.

The main trait of an accountant of present time is a possibility of providing maximal credibility of record-keeping which requires an ability to use different

registration methods, an accountant must be able to adapt quickly to the changes in economic life of the country.

In 1959 in the USA the survey of the state of university education in business was conducted. As a result there was a review published, the authors of which underlined a necessity to pass from description of enumeration of existent practice to formation of analytical thinking and training of skills of decision-making in "sick" situations when teaching economists.

It should be noted that recommendations of the authors of the review influenced the formation of university commercial education and in a decade certain changes towards analytical preparation of future businessmen in the USA are visible.

To a greater extent analytical saturation is observed in the programs of in-plant training of management specialists.

The program of the University of Rochester stipulates the classes to be conducted during two years. Listeners which successfully master the program and have a baccalaureate get a master's degree. Characteristically, that among 13 disciplines of the program two courses are fully analytical: analytical models and quantitative methods of analysis. In other courses analytical approach is underlined in relation to preparation to administrative decisions in analysis and prognosis of demand, productive methods, prime cost, prices and market policy, capital investments and profitability; necessity of the systematic use of rational instruments of analysis; provision of decision-making.

In the last few years the Ministry of education and science of Ukraine has brought in considerable changes in the preparation of specialists according to Bachelor Degree Program 0305 "Economy and entrepreneurship", course "Account and audit".

However, a problem exists not only with appearance or change of the name of those or other analytical disciplines. A deeper problem lies in their content filling.

Accounting as educational subject is divided into a few educational disciplines: Accounting (general theory), Financial Account, Management Accounting, Account In Foreign Countries, Informative Systems and Technologies In Account, Organization Of Accounting, Enterprise Accounting and others.

The curricula of higher educational establishments for courses "Account and audit", "Management of organizations", "Economy of enterprises" stipulates the study of the course "Management accounting".

System of management accounting teaching also has no certain direction. According to industry standards, content of educational subject includes such thematic areas, as:

- composition and classification of charges as an object of account, calculation;
- analysis of interconnection of charges, production, income;
- budgeting and control;
- account and control after the centers of responsibility;
- analysis of relevant information in administrative decision-making.

During the analysis of educational literature on the course "Management accounting" we found out ambiguousness of interpretation of the essence of the concept "management accounting". It was set that the views of authors substantially divided. Most authors (44 %) assert that management accounting is a process of preparation of accounting information, which is needed for internal users for planning, control and making of reasonable administrative decisions from current production activity of the enterprise, id est adjusted for satisfaction of informative necessities of users inside the enterprise. This definition corresponds to the definition, stated in Law of Ukraine "On accounting and financial reporting in Ukraine", where management accounting is a process of exposure, measuring, accumulation, analysis, preparation, interpretation and transfer of information, which is used by administrative link for planning, estimation and control inside the enterprise.

The second position (23 %) is occupied by the definition of management accounting as an information exchange system, intended for administrative decision-making which is concentrated on the achievement of enterprise aims.

The authors of the third group (13 %) consider management accounting as a part (a subsystem) of accounting used for objective reflection of facts of economic processes (supply, production, sale), and also preparation and presentation of

information to internal users, necessary for control, analysis, administrative decision-making, regulation, planning and prognostication.

In addition, available in Ukraine textbooks and teaching aids on this educational subject light up mainly the issues of account of charges on production and calculation of products. The issues of accounting of activity for enterprise management are absent.

Russian educational literature mainly covers the issues of expenses, calculation, pricing, budgeting, control, informative systems and computer technologies.

Clarification of the essence of accounting for management (management accounting) allows to define educational disciplines, necessary for high-quality preparation of specialists in economic area. One of main tasks of present time is revision of teaching methods of accounting disciplines in higher educational establishments, as they are the basis of future professionalism of accountants. When developing the methods, the factors which influence the formation of professional knowledge of accountant and stipulate its permanent update should be singled out.

Thus, the conducted researches gave possibility to draw a conclusion, about the necessity of teaching future accountants to be ready for changes in the traditional system of accounting under the influence of changes in practical activity of managers and information technologies, to study modern economic phenomena with the use of modern methods.