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**TRENDS OF ADVANCED TRAINING OF SPECIALISTS ON  
ACCOUNTING AND AUDIT AS A NECESSARY CONSTITUENT OF  
ECONOMIC EDUCATION IN UKRAINE**

**Purpose.** Design of recommendations, suggestions, methodical provisions concerning advanced training of specialists on accounting and audit in higher educational establishments of Ukraine.

**Methods.** During the research we used scientific and special methods of study of processes and phenomena in their intercommunication and development, namely: monographic - when forming research subject and object; induction and deduction - when determining approaches to teaching "Administrative accounting" discipline, method of system study of economic processes - when designing trends of advanced training of specialists on accounting and audit in Ukraine.

**Results.** In the process of the research we based approaches to teaching "Administrative accounting" discipline which will assist in advanced training of specialists on accounting and audit.

**Scientific novelty.** We suggest to include an additional discipline named "Expenses accounting, calculation and budgeting in the areas of economic activity" to the curricula to prepare specialists majoring in "Accounting and audit" in native higher educational establishments, that will assist future specialist in forming theoretical and practical skills on organization of expenses accounting, calculation of unit cost and budgeting in different areas of economic activity, which is necessary when forming planned, normative and current calculations taking into account branch features.

**Practical meaningfulness.** Scientific ground of approaches to advanced

training of specialists on accounting and audit will improve a level of their professional training and promote competitiveness at the labour market.

**Keywords: specialists qualification, accounting and audit, economic education, administrative accounting, expenses accounting, calculation.**

### **Problem statement and its actuality.**

The choice of optimal administrative decision largely depends on quality and authenticity of the given economic information about the economic subject. In turn, only specialists who are proficient in modern methods of analytical researches can give the enterprise economic information for enterprise management which meets basic requirements. Therefore, improvement of management of activity subjects in modern terms needs considering in close intercommunication with improvement of training quality of specialists on accounting and audit in higher educational establishments of Ukraine.

In conditions of postindustrial economy qualification of specialists on accounting and audit substantially influences efficiency of enterprise functioning, and thus a high level of professional training of specialists in the area of accounting and audit gained large public meaningfulness. A necessity of professional level improvement results from accounting reformation. A modern specialist on accounting and audit has to have thorough knowledge of accounting as well as knowledge of tax and accounting law, accounting clerks are required to carry out the role of financial analyst, adhere to ethics and moral principles, meet the image of a presentable business man [1].

In modern conditions competitiveness of specialists on accounting and audit is provided not only with professional qualities but also with moral and ethics values which are incarnated in professional ethics. Professional ethics provides the necessity of considering ethics, moral principles when carrying out professional activity [2]. The necessity of becoming a highly educated specialist on accounting and audit which meets practical, moral and ethics requirements of present time is obvious.

Actuality of the problem of training and advanced training of specialists on accounting and audit is caused by unsatisfactory state of higher economic education which remains a conservative area of activity, not inclined to changes, but the volume of accumulated knowledge grows, and technology of information transfer remains unchanged. The problem of introduction of innovative educational technologies and possibility of their application in educational process of specialists training occurs.

**Analysis of scientific work, devoted to the solution of the problem.** The following native and foreign scientists devoted their works to the research of problems of advanced training of specialist on accounting and audit: Butynets F.F., Antonenko N.V., Krupka I.D., Valuiev B.I., Melnyk M.A., Manukhina M.I., Dybkova L., Palchuk O., Iatsenko V.V., Chernelevskyi L., Uisimbaieva M.I., Gladkykh T.V., Nakonechna O., Podolska V.O. etc. In the process of study of the stated problem scientists distinguish dependence between quality of specialists training and their competitiveness at the labour market. Thus, a necessary condition of provision of corresponding quality of training of specialists on accounting and audit is consideration of modern changes which take place in accounting profession.

The main problem at the native labour market for accounting clerks is invariability of their labour character. Long ago native science and professional editions admitted the necessity of change of tasks of accounting clerk from especially executive to creative, changes of place and role in enterprise management, which consist in carrying out accounting as well as analytical functions, related to engagement in administrative decision-making process.

**The purpose of the article** is study of theoretical principles of formation of professional competence, analysis of training, retraining and advanced training of specialists on accounting and audit, modern requirements to them.

**Main material statement.**

Contents of training of future specialists on accounting and audit in higher educational establishments of Ukraine is described in their qualifying characteristic. It sets education tasks, purpose of educational and professional training of a student, requirements to his competence and other socially meaningful features and qualities,

names of works and productive functions which he is able to execute when finishing higher educational establishment, competences he must master [3]. In accordance with these standards, basic directions of professional activity of a specialist on accounting and audit are organizationally-administrative and informatively-analytical ones, and with acquisition of corresponding experience he can also adapt himself to adjacent professional activity: economic, marketing, external economic ones, that require deep knowledge of administrative accounting.

Administrative accounting is included in the list of accounting disciplines under specialization 6.030509 "Accounting and audit" of educationally-qualifying level "bachelor".

System of teaching of administrative accounting has no well-defined style. According to industry standards, the content of "Administrative accounting" discipline includes the following thematic directions:

- composition and classification of expenses as an object of accounting, calculation;
- analysis of interconnection of expenses, production volume, income;
- budgeting and control;
- accounting and control over centers of responsibility;
- analysis of relevant information in administrative decision-making.

During the analysis of educational literature on "Administrative accounting" discipline we discovered ambiguity of interpretation of the essence of "administrative accounting" concept. We ascertained that authors substantially disagree in views. Most authors (44%) assert that administrative accounting is a process of preparation of accounting information, which is necessary for internal users for planning, control and reasonable administrative decision-making according to current productive-commercial enterprise activity, in other words, adjusted for satisfaction of informative needs of users inside the enterprise. This definition corresponds to the definition, stated in Law of Ukraine "On accounting and financial reports in Ukraine", where administrative accounting is a process of detection, measuring, accumulation, analysis, preparation,

interpretation and transmission of information, which is used by administrative personnel for planning, estimation and control inside the enterprise [4].

The second position (23%) is occupied by definition of administrative accounting as a system of information exchange, aimed at administrative decision-making pointed at achievement of enterprise aims.

The authors of the third group (13%) acknowledge administrative accounting as a part (subsystem) of accounting for objective description of facts of economic processes (supply, production, sale), as well as preparation and presentation of information to internal users, required for control, analysis, administrative decision-making, regulation, planning and prognostication.

In addition, textbooks on this subject existing in Ukraine cover mainly the issue of accounting of expenses on production and products calculation. Issues of activity accounting for enterprise management are absent.

Russian educational literature mainly covers issues regarding expenses, calculation, pricing, budgeting, control, information systems and computer technologies.

During the analysis of contents of textbooks on administrative accounting we determined, that there are disagreements among authors' views concerning issues, which should be mastered when studying "Administrative accounting" discipline.

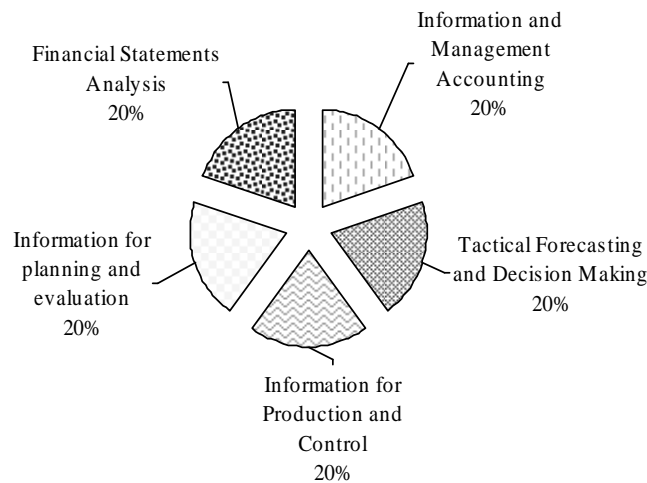
Vast majority of foreign scientists (72%) assert that administrative accounting is a process within the limits of enterprise, which provides administrative apparatus with information. The other group of authors supports the view, that administrative accounting is a system of information exchange (28%).

Accounting as one of the most important functions of enterprise management is administrative accounting. However in English-language literature administrative accounting began to be named a part of accounting, related to the representation and control of production expenses. We can observe from the explanation in the book by Charles Horngren and George Foster, how exact and justified this definition is: "Modern expenses accounting is often referred to "administrative accounting." Why? That is because accountants consider costs in their organizations like managers. Managers want to

know how accountants measure results of production and economic activity. Managers often depend on accounting data when making their decisions. Are other areas of accounting, referring to the so-called financial accounting, less important from the point of view of obtaining the necessary data, its analysis and administrative decision-making on its basis?" [5].

Moreover, administrative accounting, - as Apchorch A. writes, - must represent facts how planning, control and decision-making are used on strategic, tactical and operative levels and how they, actually, refer to the future" [6, p. 43].

During the study of English-language books, we determined that authors, except for the issues connected with expenses and prime cost, consider the analysis of financial accountability, strategic management, investing and others. (Figure 1)



**Figure 1. Structure of contents of English-language books on "management accounting" \***

\* Note. Generalized by the author on the basis of [7, 8, 9, 10].

In the USA textbooks on economic analysis as a rule are bound to accounting. Professor Kovalov V.V. considers that basic methodologists and popularizers of administrative accounting are American specialists, except for mentioned they also use names: "expenses management, "expenses analysis", "calculation system", and others. "As English-American scientific school does not clearly differentiate between separate segments of the corresponding applied science, there are a lot of monographs and recommendations in which interpretation of administrative accounting and especially its meaning may vary substantially. In particular, in works of Druri K.,

Hirsch G., Apchorch A., Horngren C. and other authors we can observe that the following sections are referred to administrative accounting: budgeting, estimation of investment projects, analysis of accounting, behavior aspects of accounting and decision making. Similar sections are met in financial management, which is more justified [10, p. 212]. In the USA less applied and more fundamental methodology of accounting is not paid sufficient attention. In addition, there is own accounting system for management at every western enterprise or firm, which is the main reason of complication of studying and generalization of administrative accounting systems.

Clarification of the essence of accounting for management (management accounting) allows to define educational disciplines, required for high-quality training of specialists on economics. One of the main tasks of present time is revision of methods of accounting disciplines teaching especially in higher educational establishments, as future professionalism of accounting specialists is formed there. When designing, it is necessary to distinguish factors which influence formation of professional knowledge of accountant and stipulate its permanent updating.

The conducted researches enable to draw a conclusion about the necessity of teaching future specialists on accounting and audit to be ready to changes in the traditional system of accounting due to changes in practical activity of management staff and information technologies, investigate modern economic phenomena with the use of modern methods.

In higher educational establishments of the Russian Federation "Expenses accounting, calculation and budgeting in separate areas of industrial enterprise" discipline is included in the block of special disciplines and is more advanced course comparing to "Accounting". Study of "Expenses accounting, calculation and budgeting in separate areas of industrial enterprise" discipline provides realization of requirements of the given standard in the sphere of organization of expenses accounting, calculation of unit cost and budgeting on the following questions:

- meaning of calculation process in production management on the modern stage;

- interconnection between budgeting and organizationally-productive and administrative structure of the enterprise;
- content and procedures of the composition of enterprise joint budget;
- concept and meaning of the control system over joint budget implementation;
- roles of planning and estimation of activity of responsibility centers in the process of budgeting;
- construction of the system of material stimulation as an integrated part of budgetary process;
- features of expenses accounting on production and unit cost calculation in separate areas of industry.

The issue of expenses accounting and unit cost calculation, as well as practical examples, offered in textbooks on "Expenses accounting, calculation and budgeting in separate areas of industrial enterprise" discipline, can be useful to students of economic specialities for more advanced study of the material as well as to practicing specialists: specialists in the sphere of expenses management, analysts, economists for formation of accounting policy on accounting and taxation with the purpose of gaining skills of use of accounting data to manage all processes at the enterprise and improve economic activity.

On the basis of conducted researches we suppose it reasonable and necessary to introduce an additional "Expenses accounting, calculation and budgeting in areas of economic activity" discipline for training of specialists majoring in "Accounting and audit", in native higher educational establishments, which would provide accounting clerks with a necessary list of topics regarding the study of basic features of expenses accounting and calculation of unit cost in different areas of economic activity.

The purpose of "Expenses accounting, calculation and budgeting in areas of economic activity" discipline will be formation of theoretical and practical skills on organization of expenses accounting, calculation of unit cost and budgeting in different areas of economic activity, which is necessary when forming planned, normative and current calculations taking into account branch features.

Knowledge acquired by students must serve as a basis during adaptation of



future specialists in the field of accounting, audit and analysis in specified conditions of their practical work (Table 1).

**Table 1. List of tasks, abilities and skills on "Expenses accounting, calculation and budgeting in areas of economic activity" discipline**

Issue	Table of contents
Teaching task	<ul style="list-style-type: none"> <li>- to provide educational process with full-fledged modern and reliable information about methods and instruments of organization and conduction of expenses accounting, calculation and budgeting at the enterprise;</li> <li>- to provide achievement of such professional level of students to assure employers at state and commercial enterprises in high qualification of trained specialists;</li> <li>- to teach students skills of dealing with objective economic information and computer systems for conduction of professional activity on expenses accounting, calculation and budgeting</li> </ul>
Student must know	<ul style="list-style-type: none"> <li>- technological features of separate productions, which influence organization and content of expenses accounting, calculation and budgeting at the enterprises of the industry and other spheres of activity;</li> <li>- methods of modern theory and practice of administrative accounting, calculation of unit cost and administrative planning;</li> <li>- modern complex systems of automation of enterprise management</li> </ul>
Student must be able to	<ul style="list-style-type: none"> <li>- effectively apply methods of modern theory and practice of expenses accounting, calculation of unit cost and administrative planning in practical activity in separate areas of productive sphere;</li> <li>- apply modern complex systems of automation of enterprise management for organization and conduction of expenses accounting, calculation and budgeting at the industrial enterprise</li> </ul>

**Conclusions and recommendations.**

Thus, the conducted researches enable to draw a conclusion that an important role in the improvement of qualification level of specialists on accounting and audit must be provided by measures accepted in terms of modern changes in accounting

profession. Especially, one should pay attention to change of character of labour of accounting specialists, which requires reorientation of training of specialists from executive to creative character of labour. Mastering of professional ethics by students, which is predefined by moral and ethics values, will provide competitiveness of specialists on accounting and audit in modern terms.

Improvement of training of specialists on accounting and audit must be the result of advanced study of "Administrative accounting" and "Expenses accounting, calculation and budgeting in areas of economic activity" disciplines as an informative function which provides quantitative representation and high-quality description of economic activity for satisfaction of management needs in information about the actual events of economic subject.

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