

PROBLEMS OF TRAINING IN ACCOUNTING, ANALYSIS AND AUDIT

Alla O. SAYUN

Candidate of Economics, Associate Professor of Department of Accounting, Analysis and Audit of Cherkasy Institute of Banking of the University of Banking of the National Bank of Ukraine (Kyiv)

Olga R. HOTKINA

Associate Professor of Accounting and Auditing Department of the East European University of Economics and Management

Summary. It is presented the content and significance of the research component in the preparation of bachelors and masters in accounting, analysis and audit in the education process. It is also

examined the experience of its implementation and the relationship with the processes of standardization of accounting, reporting, auditing and education.

Key words: *research component, experts in accounting, analysis and audit, International Education Standards for Professional Accountants.*

Accounting and analytical education is an important component of modern management training, what convinces not only domestic but also international experience. Educational activities in accordance with the Bologna Declaration – is primarily a new philosophy of education, new principles of the educational process, a new type of relationship between students and teachers, mastering the latest technology knowledge, transparency in the learning process and so on.

The gradual formation mechanisms of modern educational, scientific and professional adaptation includes in its content of various elements, including multilateral international agreements to which belongs and the Bologna Declaration, which aims to build a modern educational sector, not only in Europe but also in other countries. At the same time, in the implementation of the Bologna Declaration, as the international and domestic experience, more enhanced requirements to the research component in the learning process. Increasing relevance of research in connection with the development and implementation of strategies Adoption of International Financial Reporting Standards (IFRS) in Ukraine, which envisages the annual scientific conference to discuss the issues and the introduction of IFRS and International Accounting Standards (IAS), the formation of information-analytical framework of the application of IFRS and IAS, including research papers, summarizing research proposals aimed at addressing issues of IFRS implementation.

To ensure a high quality of modern education is objectively necessary to form an adequate research component not only in training but also in the

process of professional growth.

The research component in the preparation of bachelors and masters is part of the educational process of training in accounting, economic analysis and audit, the content of which determines the system of principles, methods and techniques of modern conditions of formation and development of students' skills in research activities to promote their professional development and growth. International educational standard 7 «Continuing Professional Development» states that «A professional accountant has the duty to maintain a constant level of professional knowledge and skills, which corresponds to the condition that the client or employer will benefit from competent professional services based on the latest developments in this field of activity, law and procedure».

All professional accountants have an obligation to develop and maintain their professional competence in their professional activities and responsibilities. This obligation applies to all professional accountants, whether they are in the traditional accounting field or other fields.

Standardization of accounting education is an objective process of agreeing principles of the standard curriculum of training in accounting and auditing, as well as the corresponding methods and rules of training and professional development. In Ukraine the problem of standardization of accounting education are becoming more relevant in the further reform of the national system of accounting in context of positive social and economic processes. However, it should be noted that in practice they actually engaged in actually solving only one professional NGO Federation of Professional

Accountants and Auditors of Ukraine, a member of the International Organization of Accountants (IFAC). In modern conditions, IFAC has a unique global organization that brings together national accountancy organizations with more than one hundred countries around the world (more than 2,5 million accountants). The structure of its four current major initiatives IFAC includes the development of a profession that can not be achieved without scientific components. Application mso according to their authors makes it possible to provide the following requirements for functions to perform professional accountants. It is to be, first, technical experts: Second, business advisors, and thirdly, financial analysts, Fourth, managers, five, professionals who can negotiate and communicate. Constantly improve the quality of master's preparation for the development of new programs in order to obtain masters skills of modern research, scientific, educational and consulting activities. Another area of improvement research component is to promote interdisciplinary connections accounting and analytical unit, namely the consideration of accounting and analytical categories as the base for other economic disciplines, research methodological principles clarifying the

conceptual apparatus as well as the relationships between different categories educational units of various specialization departments.

This study makes it possible to form the following conclusions. The research component is an important part of modern process of training in accounting, economic analysis and audit in the learning process, the content of which includes specific methods and organizational principles of the formation and development of students' skills in research activities to promote their professional development and growth. Second, the development of research components at this stage of the educational process is influenced mainly by the standardization of accounting and accounting education worldwide, increasing requirements for practical experience, the need to ensure continuous professional development and professional competence, which enables form the following qualitative characteristics of the research components such as commitment, phased, availability, demand, control. Thirdly, the research component actively influences the whole process of training in accounting, economic analysis and audit, helping improve the quality and increase efficiency.