ECONOMIC AND TECHNICAL ENGINEERING

Scientific and practical journal "Economics and technical engineering"

Founders: State University of Economics and Technology
ISSN: 3041-1246
E-mail: ete@duet.edu.ua Journal homepage: https://ete.org.ua

JEL: A2

DOI: 10.62911/ete.2024.02.01.03

Training of future accountants in higher education institutions of Ukraine

Citation: Kuzminskyi, Y.(2024). Training of future accountants in higher education institutions of Ukraine. Scientific and practical journal "Economics and technical engineering". Vol. 2 No. 1 (2024), 31–45. https://doi.org/10.62911/ete.2024.02.01.03

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Received: 11/03/2024
Accepted: 09/04/2024

Abstract: The article discusses some issues of teaching students the specialty "accounting". The disciplines that were taught to future accountants in the 50s, 70s, 80s and in independent Ukraine are considered. Thus, it is possible to study the genesis of education of accountants in relation to the requirements of the time and economic situation. The clearly demonstrated difference between compulsory (fundamental) disciplines and auxiliary (elective, credit) disciplines clearly shows at what time which disciplines were considered the most important and which were secondary. Accounting theory should be a set of postulates, methods, limitations/exceptions used in the study of accounting, its maintenance, as well as in the preparation of financial and management reporting. Moreover, the “embedded” basic knowledge should further contribute to individual professional development! The author emphasizes the need for a systematic study of the curricula of higher educational institutions (using a clear example of the curriculum of the specialty “Accounting and Analysis of Economic Activities” of the Kyiv Institute of National Economy named after D.S. Korotchenko, approved in 1982).) in order to rethink the number of disciplines, the definition of hours (active and passive) and the sequence of teaching disciplines. Some problems are identified regarding disciplines that can be excluded from curricula (second foreign language, physical education) and transferred to electives. Instead, the curriculum could be filled with individual disciplines (professional ethics of accountants and auditors, organization of accounting and reporting, etc.) to acquire professional competencies. Any revision of the current curriculum should be based on one thing - what new requirements for accounting and reporting, for an accountant, what changes have occurred in the country and in the world! And what kind of accountant is needed today, and most importantly for the future, with what knowledge and skills for practical work.

Keywords: accounting, education, higher education institutions, fundamental disciplines, auxiliary disciplines.

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Training of future accountants in higher education institutions of Ukraine

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Abstract: The article is devoted to the study of some issues of teaching students in the specialty "Accounting". The disciplines that were taught to future accountants in the 50s, 70s, 80s and in independent Ukraine are examined. The distinction between mandatory (fundamental) disciplines and auxiliary (elective, credit) disciplines is clearly demonstrated. The author compares the disciplines that have been taught and are taught to students, future accountants, from the 50s to the present. The author emphasizes the need for a systematic study of the curricula of higher education institutions (using the curriculum in the specialty "Accounting and Analysis of Economic Activity" of the Kyiv Institute of National Economy named after D.S. Korotchenko, approved in 1982) with a view to rethinking the number of disciplines, determining the hours (active and passive), and the sequence of teaching disciplines. Some issues are revealed regarding the disciplines that could be removed from the curriculum (second foreign language, physical education) and transferred to optional ones. Instead, the curriculum could be filled with separate disciplines (professional ethics of accountants and auditors, organization of accounting and reporting, etc.) to acquire professional competencies. Any revision of the current curriculum should be based on one thing - what new requirements to accounting and reporting, to the accountant, what changes have occurred in the country and in the world! And what kind of accountant is needed today, and most importantly for the future, with what knowledge and skills for practical work.
Keywords: accounting, education, higher education institutions, fundamental disciplines, auxiliary disciplines

Introduction

Accounting, namely its organization and regulation, is constantly changing. There are fundamental, unchanging postulates, and there are provisions, standards, and methods that are updated and changed. Therefore, the question arises as to what exactly students, future accountants, should be taught in higher education institutions today so that they can improve themselves throughout their professional lives and always be competent in their field.

The main thing, we believe, is to teach students to develop and have their own professional judgment on any accounting issues, not only during their studies, but also throughout their professional practice based on scientific and methodological knowledge and practical skills.

Historically, it is believed that there was once a practical activity in accounting. Everyone kept records as it was convenient for them. Then someone (Benedetto Cotrugli, Fra Luca Bartolomeo de Pacioli) hypothesized that it was possible to systematize practical activities, that is, to logically summarize the practical experience of the people involved, based on a deep insight into the essence of the phenomenon under study and to reveal its certain patterns. Over the years, this process has been improving. As a result, today accounting is a generalization of practical phenomena using scientific methods.

Results

If, at least, we proceed from the very definition of the term in the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" *(On Accounting and Financial Reporting in Ukraine, 1999)* - "accounting is the process of identifying, measuring, registering, accumulating,

summarizing, storing and transmitting information about the activities of an enterprise to external and internal users for decision-making" - it is easy to determine what exactly a student needs to be taught.

So, accounting is:

-process - what process, why?

-detection - by whom, how, when?

-measurement - how, by whom, by what methods, ways, techniques?

-registration - how, where, when, by whom?

-accumulation - how, where, why?

-generalization - how, why?

-storage - where, how?

-transferring - how, in what form, to whom, where?

-information - what kind of information?

-about the company's activities - what kind?

-to external users - to whom?

-and internal users - to whom?

-to make decisions - what decisions, for what purpose?

And this is only the primary knowledge - the theory (basics) of accounting. Next, it is worth mentioning that accounting is systemic. And it is a system as a set of integral elements and interrelationships between them. Then further questions are added about the need to study and disclose many aspects!

Let's try to give honest answers to ourselves. After completing the practical courses for accountants (2-6 months of training), will a person be able to be an accountant? Yes! Will he be able to independently study financial reporting standards, accounting policies of the enterprise, the taxation system in the enterprise, etc. Yes! But! Will he/she be able to understand and quickly and easily rethink the application of certain financial reporting standards, application of principles, application of rules in accounting policy, concepts and basics of management accounting, changes in the taxation system? Will he/she be able to exercise his/her own professional judgment? Will he/she be able to fulfill the tasks of management and leadership, which will often change under the influence of economic phenomena? I think not. The reason is the lack of specific basic (fundamental) knowledge that enables further independent development. To be honest, you must admit that not all university graduates can do this right away! But the question here is different, deeper: who taught, what exactly was taught, and how/how long was it taught?

There were many creative, innovative and interesting things in the educational process, for example, at the Kyiv National Economic University named after Vadym Hetman. For example, at one time, disciplines with an exam were called "sciences" and those with a test were called "academic disciplines." What has changed besides the names? Nothing! But the idea was so right! Because, for example, accounting can be divided into professional practice - "accounting" and scientific activity - "accounting". And, for example, if we call "Accounting Theory" a science, it will be quite fair!

And teaching can be viewed from several perspectives. 1. Accounting as a science. 2. Accounting as a practical professional activity. There are several scientific directions of development of accounting theories: legal, economic, analytical, balance sheet. The issues of development or genesis of directions and approaches can be taught to future scientists - graduate students and doctoral students. Accounting methods and their scientific and practical application - for teaching students.

For students - Accounting Theory should give a complete picture and understanding of what exactly is happening and why - to teach students to develop and have their own professional judgment not only during the period of study, but throughout their professional life. In other words, Accounting Theory should be a set of postulates, methods, limitations/exceptions used in the study of accounting, its maintenance, and in the preparation of financial and management reports. Moreover, the basic knowledge "laid down" should further contribute to individual professional development!

Scientific component. Any science has its own object, subject, and methods. Accounting methods include: documentation, inventory, valuation, calculation, accounts, double entry, balance

sheet, reporting. Other methods are also used, but they are general scientific methods for accounting, for example, modeling.

Having basic knowledge of accounting methods, in the future, an accountant will easily navigate the ways in which they are applied. If laws, instructions, rules in accounting policies, financial reporting standards, reporting itself (financial, operational/management, statistical) change..., he will not have any problems in rethinking the changes and further activities.

Professional practical activity. Its teaching can be considered based on functions. Accounting has only one function - informational! But an accountant has several functions: informational, controlling, analytical, making management decisions within his or her competence, preparing draft management decisions for management, and prognostic. By the way, the latter is little researched in science and is promising for practical professional activity!

Future accountants should be able to "see the whole picture" of the enterprise (model), all the main production and business processes. There is a very famous example: the planet Earth was seen only by astronauts, but the globe of the Earth was seen by almost everyone! Similarly, any large enterprise has been seen by a few, but everything that happens on a daily basis must be "seen" (as on the globe) and known by an accountant. And assuming that we, as teachers, never know where our students will work in 10 or 25 years, it is necessary to provide them with basic knowledge of professional activities for almost all major business processes.

For example, it is in the theory of accounting that one can study the main processes: accounting for the formation of an enterprise, accounting for the acquisition of means of production, accounting for production, accounting for sales, accounting for liquidation/reorganization/division/merger of an enterprise. This is practically studied now, but in Financial Accounting, where several processes are studied in parallel at once.

Let's take a look at a brief history of accounting education. What disciplines/subjects/science have accountants been taught in higher education institutions over the years?

For this purpose, we will take data from five real sources:

Supplement to the Diploma (higher education) of the Lviv Institute of Trade and Economics, specialty "Accounting", issued in 1957.

Supplement to the Diploma (higher education) of the Odesa Institute of People's Economy, specialty "Accounting", with specialization in industrial accounting, issued in 1975.

Supplement to the Diploma (higher education) of the Kyiv Institute of People's Economy named after D.S. Korotchenko, specialty "Accounting, control and analysis of economic activity", issued in 1990.

Supplement to the Bachelor's degree (higher education) of the State Higher Educational Institution "Kyiv National Economic University named after Vadym Hetman", specialty "Accounting and Audit", issued in 2011.

Curriculum of the Educational and Professional Program "Digital Accounting" of the Kyiv National Economic University named after Vadym Hetman, specialty - Accounting and Taxation, specialization - Digital Accounting, approved in 2018.

It should be noted that the holders of the first three degrees later became Doctors of Economics and professors with specialized education. The holder of the fourth is a PhD in Economics with a specialized education.

The names of the disciplines in Tables 1 and 2 are given as in the documents on higher education or in the curriculum, and are compared horizontally as close in content.

Why two tables? The first one is disciplines, mostly with an exam or with a differentiated test. They were and are usually considered to be the main, basic, fundamental ones! The second one is credit courses - secondary, auxiliary, highly specialized... .

You, as well as I, will find it strange that some things used to be different when considering and analyzing the disciplines from the tables! For example, in the 1950s, future accountants were not taught mathematics! Instead, many legal subjects were taught! And so on. But there were different times and different requirements, and plus the Soviet party ideology!

Table 1. Disciplines with an exam or a differentiated test

Source 1	Source 2	Source 3	Source 4	Source 5
Fundamentals of Marxism-Leninism				
General history of state and law				
History of the State and Law of the USSR				
Theory of state and law				
Logic				
Organization of the USSR Court and Prosecutor's Office				
Latin language				
State criminal law				
Soviet judicial law				
Roman law				
Soviet civil law				
	History of the CPSU	History of the CPSU		
	Economic history	Economic history		
	ROM and programming	Mathematical programming		
		Social and economic statistics		
	Financing and lending to industry	Financing and lending to the industry		
		Medical training for girls and boys Civilian defense		
Fundamentals of technology and merchandising	Technology basics and the most important industries	Technologies of industries		
		Calculation of the cost of industrial production		
		Organization of accounting and analysis of economic		

		activity in industry		
			Informatics	
			History of the modern world	
			Psychology and pedagogy	Psychology and pedagogy
	Marxist-Leninist philosophy	Marxist-Leninist philosophy	Philosophy	Philosophy
	General course of higher mathematics	Higher mathematics	Higher mathematics for economists	Higher mathematics
Political economy	Political economy	Political economy	Political economy	
			Ukrainian literature	Ukrainian Studies
			Sociology	
	Probability theory and mathematical statistics	Probability theory and mathematical statistics	Probability theory and mathematical statistics	
	Economic geography of the USSR and foreign countries	Economic geography	Regional economy	
			Culturology	
Soviet state law	Soviet law	Soviet law	Jurisprudence	Law
			Political Science	
Economic statistics	General theory of statistics	General theory of statistics	Statistics	Statistics
Organization and planning of industrial enterprises	Organization and planning of industrial enterprises	Economics, organization and planning of an industrial enterprise	Enterprise economics	Entrepreneurship
			Microeconomics	Microeconomics
			Macroeconomics	Macroeconomics
		Economic and mathematical modeling	Applied modeling	Economic and mathematical modeling
	Accounting theory	Accounting theory	Accounting (theory)	General theory of accounting
			History of Economics and Economic Thought	
	Economics of people's economic branches			
			Marketing	Marketing

			Economics of labor and social and labor relations	Personnel management
The economics of socialist industry and agriculture and trade			National economy	
Accounting of the main branches of the national economy	Accounting in industry with the basics of accounting in other sectors of the economy	Accounting in industry	Financial accounting 1	Financial accounting of assets
People's economic planning				
			Life safety	
Finance and credit	Finance and credit		Money and credit	
			Finances	Finances
			International economy	International economy
			Financial accounting 2	Financial accounting of liabilities
			Management	Management
			Accounting in banks	Digital accounting in banks
			Accounting in budgetary institutions	Digital accounting in budgetary institutions
			Accounting in foreign countries	
Organization of mechanized accounting	Mechanization of accounting and computing operations	Hardware and software of automated control systems	Information systems in accounting analysis and control	Programming of accounting and taxation systems
			Management accounting	Management accounting
			Audit	Audit
Analysis of economic activity	Analysis of economic activity	Analysis of economic activity	Analysis of economic activity	Business analysis
			Psychology psychological and pedagogical cycle	
				Applied computer science

				Introduction to the specialty
				Corporate taxation system
				Integrated information systems in accounting and taxation
				Enterprise reporting in the digital economy
				Digital audit

Table 2. Courses with credit (including those chosen by the student from a larger number of electives or all available electives in the curriculum)

Source 1	**Source 2**	**Source 3**	**Source 4**	**Source 5**
Selective - not available	***Selective - not available***	***Selective - not available***	***Selected dusciplines***	***All available selective disciplines***
Soviet administrative law				
State Law of People's Democracies				
Accounting equipment				
Revision and control	Revision and control	Control and revision		Fundamentals of economic control
	Scientific communism	Scientific communism		
	Economic statistics	Industry statistics		
		Theory of economic activity analysis		Theory of economic analysis
		Money circulation and credit in the USSR		
		Planning the economic and socialist development of the USSR		
		The economic mechanism of developed socialism		

		Organization of management of the national economy		
	Planning of the national economy			
		Economics and planning of the agro-industrial complex		
	Economics and organization of logistics			
		Automated industry management systems		
		Accounting in other sectors of the economy		Accounting by type of economic activity
		Fundamentals of scientific research		
		Methodology and organization of reporting		
	Fundamentals of scientific atheism	Fundamentals of scientific atheism		
		Office work and correspondence		
		Ethics and aesthetics		
	Physical training	Physical training	Physical training	Physical training
Foreign language	Foreign language	Foreign language	Foreign language	Foreign language
			Communication processes in education	
			Performance psychology and educational management	
			Methods of teaching economics	
			Political economy 2	
			Enterprise economics 2	
			Organization and management of production processes	

		Internet technologies in business	
	Finances of the USSR	Enterprise finance	
		Stock market	
		Depository activities	
		Internal business control	Internal business control
		Forensic accounting expertise	Forensic accounting expertise
		Accounting policy of the enterprise	Accounting policy of the enterprise
		Trading in securities	
		Accounting and reporting of small businesses	
			Digital economy
			Information law
			Political Science
			History of Economics and Economic Thought
			Professional foreign language
			Infographics and info design in economic research
			Big data in economic research.
			Sociology
			Legal regulation of economic activity
			E-procurement
			Basics of information security and information protection
			Digital technologies in accounting

	Tax accounting and reporting
	Internal audit
	Professional ethics and communications in digital accounting and auditing
	Intelligent data analytics

It is worth making some conclusions after reviewing these tables. First of all, we can say that it does not matter what disciplines are taught to accountants from those that are not related to accounting. 2. Of course, there are the most basic disciplines. These are the following: accounting theory, financial accounting, management accounting, financial reporting, organization of accounting, accounting policy, professional ethics, etc.

These are the disciplines that determine the basic competence of a future professional accountant. Many interesting works of both scientists and teachers are devoted to the issues of accountants' competence: *(Vyhivska, & Makarovych, 2018), (Minister of Education and Science of Ukraine 2018), (Pushkar, 2001), (Chyzhevska, (2007).*

However, in order for an accountant to comprehend the issue, even starting with the theory of accounting, it is necessary to provide him with the basic disciplines that will enable him to study the theory of accounting. These include, first of all, such disciplines as political economy and business economics. With regard to enterprise economics, this is an extremely important issue of studying this discipline because the student will be able to immediately "see" what processes are taking place at the enterprise physically, what is happening there, and then he will understand what is subject to accounting. For example, the processes of setting up an enterprise, the process of purchasing raw materials, the process of production, the process of selling finished products, or the sale of works and services.

This is not to say that such disciplines as finance, marketing, international economics, microeconomics, and macroeconomics should not be taught to accounting students. They should be taught, and they must be taught. Perhaps in some other form or more appropriate for practical application by accountants. But I believe that these are not the basic/fundamental ones for accountants.

We should also pay attention to the need to teach accountants mathematics and statistics. There have been attempts to create "Mathematics for Accountants"! Yes, there were. But for some reason they did not take root.

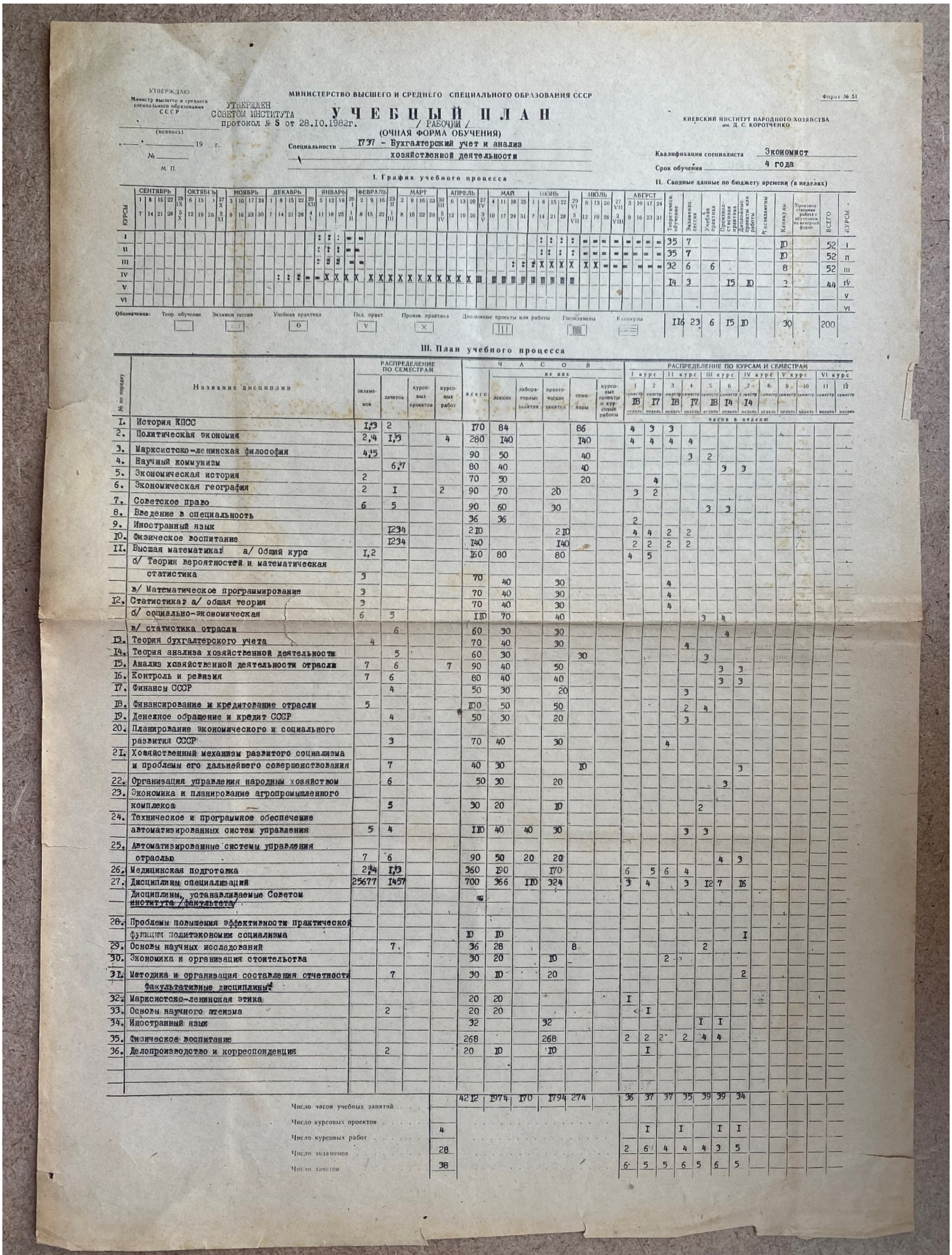
As for such disciplines as physical education and a foreign language, there are many questions. Yes, indeed, international practice shows that this is necessary. But this can be done in a very simple way. It is possible to exclude physical education and foreign languages (especially a second foreign language) from the curriculum, and thus use the hours that will be freed up to study professional disciplines. If students prefer to engage in physical education outside the curriculum, they have all the opportunities: there are gyms, swimming pools, tennis courts... let them do it. There is no need to abolish or liquidate the Department of Physical Education, it should exist.

As for foreign languages. Different universities have different approaches to learning foreign languages. For example, there are universities where everything is taught in the language of the country, and there are those where separate international groups have been created in parallel, and disciplines are taught, for example, in English. And there are some interesting nuances. For example, when a Ukrainian teacher teaches a discipline in English to a Ukrainian student in Ukraine!

That is, there are some questions about disciplines that could be removed from the curriculum (second foreign language, physical education) and transferred to optional courses. Instead, the

curriculum could be filled with individual disciplines (professional ethics of accountants and auditors, organization of accounting and reporting, etc.) in order to acquire real professional competencies.

I believe that it would be worthwhile to "rewind" the history of curriculum development in higher education institutions in accounting for 40 years and see what happened then, what it looked like, what were the hours, what was the sequence of teaching disciplines? See Figures 1 and 2.


УТВЕРЖДАЮ
Министр высшего и среднего специального образования СССР
(подпись)
«___» ________ 19 __ г.
№ ______
М. П.

УТВЕРЖДЕН СОВЕТОМ ИНСТИТУТА протокол № 5 от 28.10.1982г.

МИНИСТЕРСТВО ВЫСШЕГО И СРЕДНЕГО СПЕЦИАЛЬНОГО ОБРАЗОВАНИЯ СССР

Форма № 51

УЧЕБНЫЙ ПЛАН
/ РАБОЧИЙ /
(ОЧНАЯ ФОРМА ОБУЧЕНИЯ)

КИЕВСКИЙ ИНСТИТУТ НАРОДНОГО ХОЗЯЙСТВА им. Д. С. КОРОТЧЕНКО

Специальности 1737 – Бухгалтерский учет и анализ хозяйственной деятельности

Квалификация специалиста Экономист
Срок обучения 4 года

I. График учебного процесса

Обозначения: Теор. обучение; Экзамен. сессия; Учебная практика; Пед. практ.; Произв. практика; Дипломные проекты или работы; Госэкзамены; Каникулы

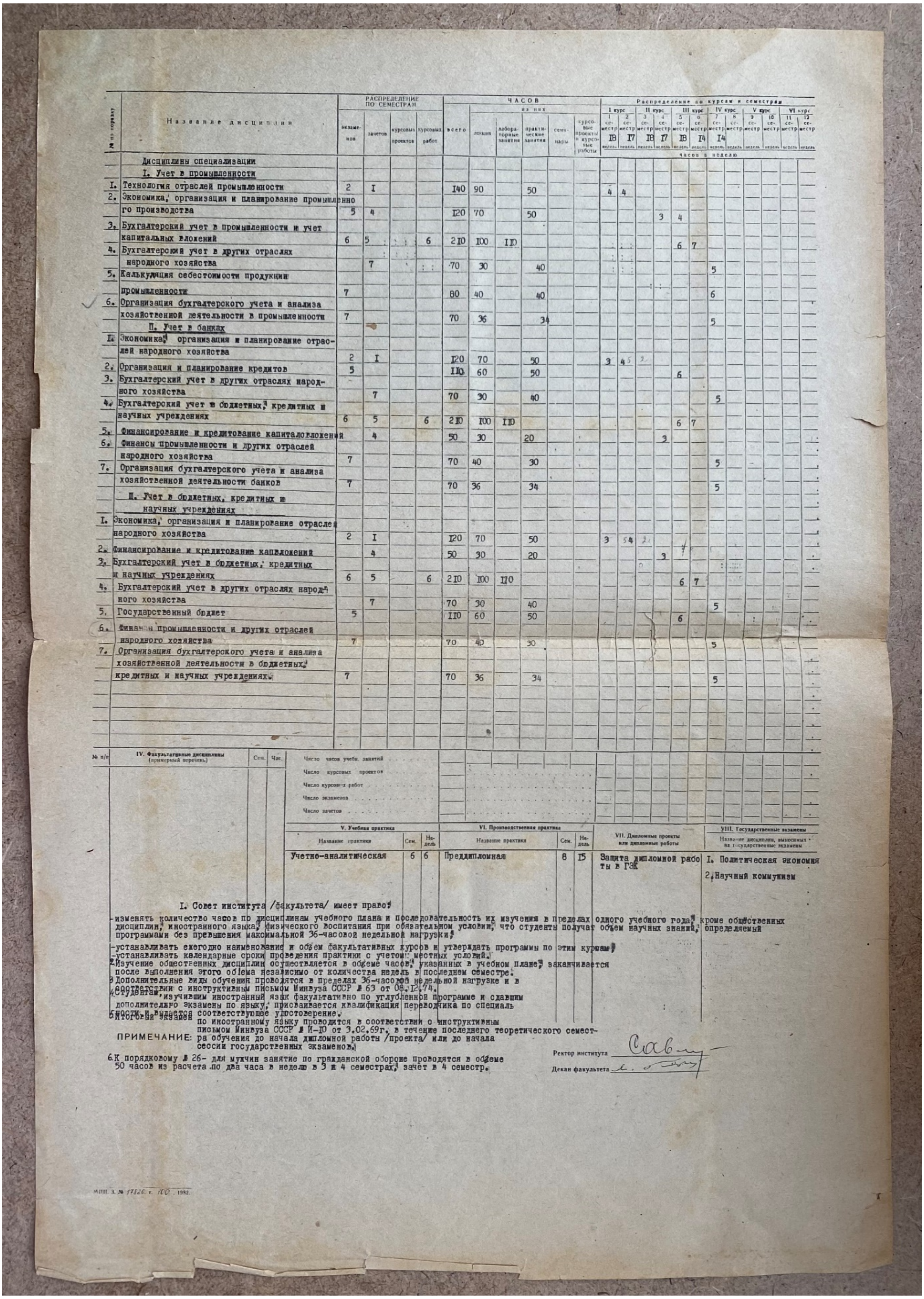
II. Сводные данные по бюджету времени (в неделях)

Курсы	Теоретическ. обучение	Экзаменац. сессия	Учебная практика	Производственная практика	Дипломные проекты или работы	Госэкзамены	Каникулы	Производственная работа с обучением по вечерней форме	Всего
I	35	7					10		52
II	35	7					10		52
III	32	6	6				8		52
IV	14	3		15	10		2		44
V									
VI									
	116	23	6	15	10		30		200

III. План учебного процесса

№ по порядку	Название дисциплин	Экзаменов	Зачетов	Курсовых проектов	Курсовых работ	Часов всего	Лекции	Лабораторные занятия	Практические занятия	Семинары	Курсовые проекты и курсовые работы	1 семестр 18 недель	2 семестр 17 недель	3 семестр 18 недель	4 семестр 17 недель	5 семестр 18 недель	6 семестр 14 недель	7 семестр 14 недель	8 семестр	9 семестр	10 семестр	11 семестр	12 семестр
1.	История КПСС	1,3	2			170	84			86		4	3	3									
2.	Политическая экономия	2,4	1,3		4	280	140			140		4	4	4	4								
3.	Марксистско-ленинская философия	4,5				90	50			40					3	2							
4.	Научный коммунизм		6,7			80	40			40							3	3					
5.	Экономическая история	2				70	50			20			4										
6.	Экономическая география	2	1		2	90	70		20			3	2										
7.	Советское право	6	5			90	60		30							3	3						
8.	Введение в специальность					36	36					2											
9.	Иностранный язык		1234			210			210			4	4	2	2								
10.	Физическое воспитание		1234			140			140			2	2	2	2								
11.	Высшая математика: а/ Общий курс	1,2				160	80		80			4	5										
	б/ Теория вероятностей и математическая статистика	3				70	40		30					4									
	в/ Математическое программирование	3				70	40		30					4									
12.	Статистика: а/ общая теория	3				70	40		30					4									
	б/ социально-экономическая	6	5			110	70		40							3	4						
	в/ статистика отрасли		6			60	30		30								4						
13.	Теория бухгалтерского учета	4				70	40		30						4								
14.	Теория анализа хозяйственной деятельности		5			60	30			30						3							
15.	Анализ хозяйственной деятельности отрасли	7	6		7	90	40		50								3	3					
16.	Контроль и ревизия	7	6			80	40		40								3	3					
17.	Финансы СССР		4			50	30		20						3								
18.	Финансирование и кредитование отрасли	5				100	50		50						2	4							
19.	Денежное обращение и кредит СССР		4			50	30		20						3								
20.	Планирование экономического и социального развития СССР		3			70	40		30					4									
21.	Хозяйственный механизм развитого социализма и проблемы его дальнейшего совершенствования		7			40	30			10								3					
22.	Организация управления народным хозяйством		6			50	30		20								3						
23.	Экономика и планирование агропромышленного комплекса		5			30	20		10							2							
24.	Техническое и программное обеспечение автоматизированных систем управления	5	4			110	40	40	30						3	3							
25.	Автоматизированные системы управления отраслью	7	6			90	50	20	20								4	3					
26.	Медицинская подготовка	2,4	1,3			360	190		170			6	5	6	4								
27.	Дисциплины специализаций	25677	1457			700	366	110	324			3	4		3	12	7	16					
	Дисциплины, устанавливаемые Советом института /факультета/																						
28.	Проблемы повышения эффективности практической функции политэкономии социализма					10	10											1					
29.	Основы научных исследований		7			36	28			8						2							
30.	Экономика и организация строительства					30	20		10					2									
31.	Методика и организация составления отчетности		7			30	10		20									2					
	Факультативные дисциплины:																						
32.	Марксистско-ленинская этика					20	20					1											
33.	Основы научного атеизма		2			20	20						1										
34.	Иностранный язык					32			32							1	1						
35.	Физическое воспитание					268			268			2	2	2	2	4	4						
36.	Делопроизводство и корреспонденция		2			20	10		10				1										
	Число часов учебных занятий					4212	1974	170	1794	274		36	37	37	35	39	39	34					
	Число курсовых проектов												1		1		1	1					
	Число курсовых работ				4																		
	Число экзаменов	28										2	6	4	4	4	3	5					
	Число зачетов		38									6	5	5	6	5	6	5					

Figure 1. The curriculum for the specialty "Accounting and Analysis of Economic Activity" of the Kyiv Institute of National Economy named after D.S. Korotchenko, approved in 1982



№ по порядку	Название дисциплин	экзаменов	зачетов	курсовых проектов	курсовых работ	всего	лекции	лабораторные занятия	практические занятия	семинары	курсовые проекты и курсовые работы	1	2	3	4	5	6	7	8	9	10	11	12
	Дисциплины специализации																						
	I. Учет в промышленности																						
I.	Технология отраслей промышленности	2	I			140	90		50			4	4										
2.	Экономика, организация и планирование промышленного производства	5	4			120	70		50						3	4							
3.	Бухгалтерский учет в промышленности и учет капитальных вложений	6	5		6	210	100	110								6	7						
4.	Бухгалтерский учет в других отраслях народного хозяйства		7			70	30		40									5					
5.	Калькуляция себестоимости продукции промышленности	7				80	40		40									6					
6.	Организация бухгалтерского учета и анализа хозяйственной деятельности в промышленности	7				70	36		34									5					
	II. Учет в банках																						
I.	Экономика, организация и планирование отраслей народного хозяйства	2	I			120	70		50			3	4										
2.	Организация и планирование кредитов	5				110	60		50							6							
3.	Бухгалтерский учет в других отраслях народного хозяйства		7			70	30		40									5					
4.	Бухгалтерский учет в бюджетных, кредитных и научных учреждениях	6	5		6	210	100	110								6	7						
5.	Финансирование и кредитование капиталовложений		4			50	30		20						3								
6.	Финансы промышленности и других отраслей народного хозяйства	7				70	40		30									5					
7.	Организация бухгалтерского учета и анализа хозяйственной деятельности банков	7				70	36		34									5					
	III. Учет в бюджетных, кредитных и научных учреждениях																						
I.	Экономика, организация и планирование отраслей народного хозяйства	2	I			120	70		50			3	4										
2.	Финансирование и кредитование капвложений		4			50	30		20						3								
3.	Бухгалтерский учет в бюджетных, кредитных и научных учреждениях	6	5		6	210	100	110								6	7						
4.	Бухгалтерский учет в других отраслях народного хозяйства		7			70	30		40									5					
5.	Государственный бюджет	5				110	60		50							6							
6.	Финансы промышленности и других отраслей народного хозяйства	7				70	40		30									5					
7.	Организация бухгалтерского учета и анализа хозяйственной деятельности в бюджетных, кредитных и научных учреждениях	7				70	36		34									5					

V. Учебная практика	Сем.	Недель	VI. Производственная практика	Сем.	Недель	VII. Дипломные проекты или дипломные работы	VIII. Государственные экзамены
Учетно-аналитическая	6	6	Преддипломная	8	15	Защита дипломной работы в ГЭК	I. Политическая экономия 2. Научный коммунизм

I. Совет института /факультета/ имеет право:
- изменять количество часов по дисциплинам учебного плана и последовательность их изучения в пределах одного учебного года, кроме общественных дисциплин, иностранного языка, физического воспитания при обязательном условии, что студенты получат объем научных знаний, определяемый программами без превышения максимальной 36-часовой недельной нагрузки;
- устанавливать ежегодно наименование и объем факультативных курсов и утверждать программы по этим курсам;
- устанавливать календарные сроки проведения практики с учетом местных условий.

2. Изучение общественных дисциплин осуществляется в объеме часов, указанных в учебном плане, заканчивается после выполнения этого объема независимо от количества недель в последнем семестре.

3. Дополнительные виды обучения проводятся в пределах 36-часовой недельной нагрузки и в соответствии с инструктивным письмом Минвуза СССР № 63 от 06.12.74.

4. Студентам, изучившим иностранный язык факультативно по углубленной программе и сдавшим дополнительно экзамены по языку, присваивается квалификация переводчика по специальности и выдается соответствующее удостоверение.

5. Итоговый экзамен по иностранному языку проводится в соответствии с инструктивным письмом Минвуза СССР № И-10 от 3.02.69г. в течение последнего теоретического семестра обучения до начала дипломной работы /проекта/ или до начала сессии государственных экзаменов.

ПРИМЕЧАНИЕ:

6. К порядковому № 26 - для мужчин занятия по гражданской обороне проводятся в объеме 50 часов из расчета по два часа в неделю в 3 и 4 семестрах, зачет в 4 семестре.

Ректор института

Декан факультета

Figure 2. The curriculum for the specialty "Accounting and Analysis of Economic Activity" of the Kyiv Institute of National Economy named after D.S. Korotchenko, approved in 1982 - reverse side

Why the plans of the 1980s! Because they were the basis for the curricula of higher education institutions in independent Ukraine! Soviet communist disciplines were thrown out and modern ones

were added, including those formally borrowed from foreign universities. But sometimes it even happened that yesterday's teacher of "Scientific Communism" was already teaching "Religious Studies."

First, we need to analyze the structure of the curriculum that existed before the collapse of the Soviet Union, and second, we need to analyze the sequence of teaching disciplines, as well as parallelism (in some curricula, the disciplines "Accounting in Banks" and "Accounting in Budgetary Institutions" were taught simultaneously, which was too difficult for students to understand), and then we need to see all the changes that have taken place to date. And most importantly - what was the number of disciplines and hours provided for their study! How many lectures and how many practical ones!

But all this should be done with one thing in mind - what new requirements for accounting, for the accountant himself, what changes have taken place in the country and in the world! And what kind of accountant is needed today, and most importantly for the future, with what knowledge and skills for practical work.

Another very interesting aspect of educational activities is who exactly gives lectures and conducts practical classes. Imagine if a person who has never crossed the threshold of an enterprise, who has never worked in accounting for at least a year, comes to students and teaches them how to keep accounting records, how is that? The question arises, can this person teach students accounting? Yes, but only from what he knows, and he knows it exclusively from textbooks or lecture materials from other teachers. And this is retransmission! As you can see, there are questions not only about disciplines.

Conclusions

The article examines some issues of teaching students majoring in accounting. The disciplines that were taught to future accountants in the 50s, 70s, 80s and in independent Ukraine are considered. Thus, it is possible to study the genesis of accountants' education in relation to the requirements of time and economic situation.

The clearly demonstrated distinction between compulsory (fundamental) disciplines and auxiliary (elective, credit) disciplines clearly shows at what time which disciplines were considered major and which were secondary.

The author emphasizes the need for a systematic study of the curricula of higher education institutions (using the illustrative example of the curriculum for the specialty "Accounting and Analysis of Economic Activity" of the Kyiv Institute of National Economy named after D.S. Korotchenko, approved in 1982) with a view to rethinking the number of disciplines, determining the hours (active and passive), and the sequence of teaching disciplines. Some issues are revealed regarding the disciplines that could be removed from the curriculum (second foreign language, physical education) and transferred to optional ones. Instead, the curriculum could be filled with separate disciplines (professional ethics of accountants and auditors, organization of accounting and reporting, etc.) to acquire professional competencies.

Any revision of the current curriculum should be based on one thing - what new requirements to accounting and reporting, to the accountant, what changes have occurred in the country and in the world! And what kind of accountant is needed today, and most importantly for the future, with what knowledge and skills for practical work.

Conflicts of interest

The authors declare no conflict of interest.

Funding

This research received no external funding.

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