

**THE FEATURES OF TRAINING OF SPECIALISTS IN ACCOUNTING
AND TAXATION IN UKRAINIAN NATIONAL FORESTRY
UNIVERSITY**

*Hovda H.A., PhD in Economics, Associate Professor
Novak U.P., PhD in Economics, Associate Professor
Padyuka M.V., assistant
Ukrainian National Forestry University*

Recently, in connection with the desire of society to increase production efficiency, given its impact on the environment, awareness of the importance of accounting for environmental activities of economic entities, the application of specialized knowledge in accounting, auditing and taxation in practice is significantly expanding. Modern specialists in accounting and taxation must have a comprehensive knowledge, the specificity of which will be the ability to timely and truthfully provide an economic interpretation of changes in the environment, as well as assess the consumption of natural resources.

Today, there are obvious gaps in the training of most accounting and taxation professionals regarding knowledge of [1]:

- modern environmental problems and challenges, and ways to solve them;
- formation of reliable and timely information in accounting about environmental and economic processes at the enterprise;
- formation and provision of complete, timely and reliable information on environmental costs and liabilities that don't contradict the requirements of national and international financial reporting standards, for effective management of environmental activities of the enterprise;

- disclosure in the accounting and reporting of the enterprise information on its environmental activities;

- reflection in the accounting of the assessment of the negative impact of the enterprise on the environment.

Thus, in addition to accounting, finance, auditing and other related economic knowledge, modern professionals need deeper knowledge of the intricacies of detection and reflection in the accounting of environmental and economic information.

Answers to the challenges are embodied in the educational process of Ukrainian National Forestry University (UNFU) by greening the educational process, curricula, approaches to teaching, scientific research – the ratio of practical and theoretical parts, the organization of independent and individual learning – finding and testing ways to solve problems (Fig. 1).

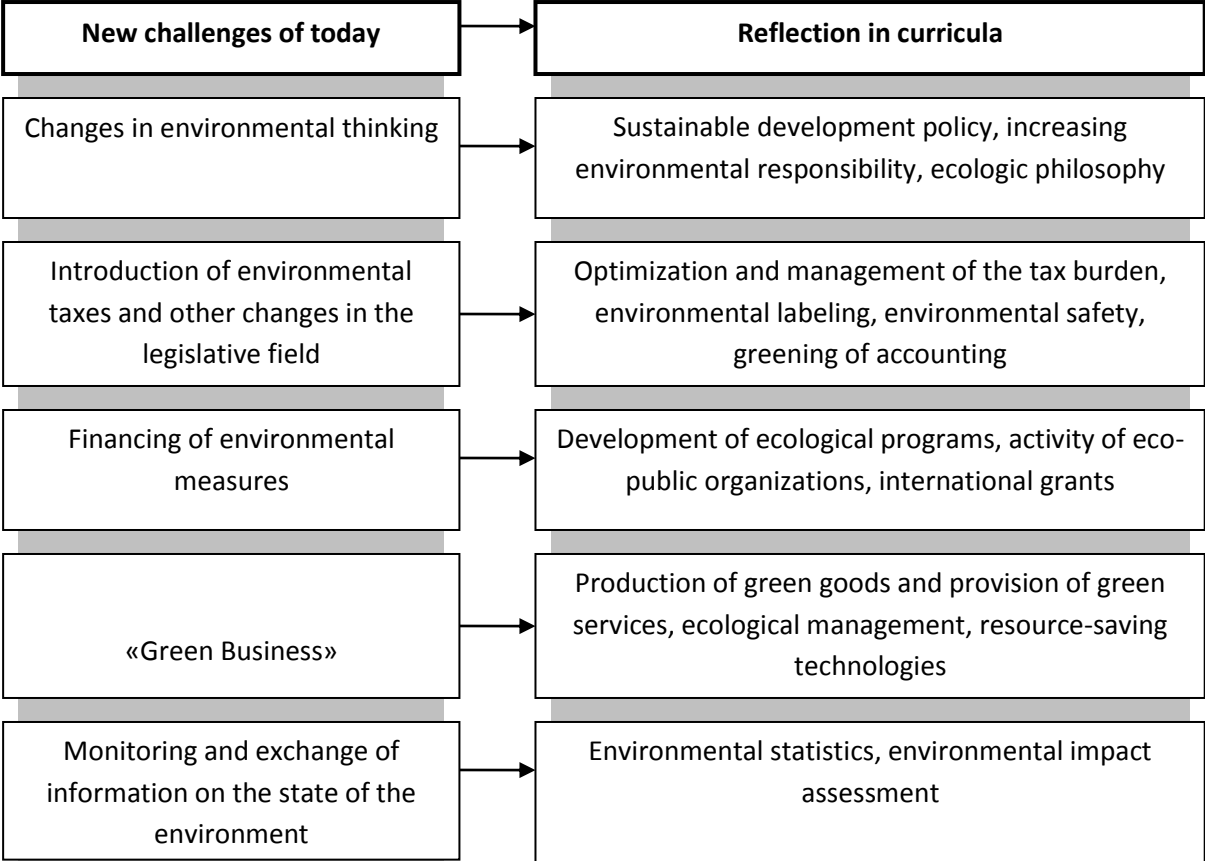


Fig. 1. Reflection in the curriculum of today's challenges

Global trends in the "green" course of the economy, its implementation at the national and global levels, require specialists in management skills based on the principles of sustainable development.

Greening of academic disciplines taught to students majoring in "Accounting and Taxation" at UNFU, solves the problem of conscious attitude to the environment and its protection by influencing all parts of the educational process.

The qualitative component of the educational process in the way of the education ecologization is improved both by supplementing individual topics and modules with environmental components, and by introduction environmental orientatinal disciplines, most of which are original developments of research and teaching staff. Equally important are the approbation and practical results that are embodied in research projects, grant programs, international cooperation and business projects, find public response, in pilot projects and even in all-Ukrainian actions.

In general, the activities of the Department of Accounting and Auditing of UNFU in the context of greening of education are shown in Fig. 2.

Thus, modern realities, which determine the priority of the environmental component in the economic context, necessitated the introduction of the educational process of means of forming the ecological and economic worldview of students. In UNFU this is done in several ways: the introduction of certain disciplines of environmental orientation, greening of certain topics, issues, regulations and types of educational work in all subjects at the Department of Accounting and Auditing.

We see it possible and even more desirable to use our experience in the educational process of specialists (students) during their education, either at the bachelor's or master's level.

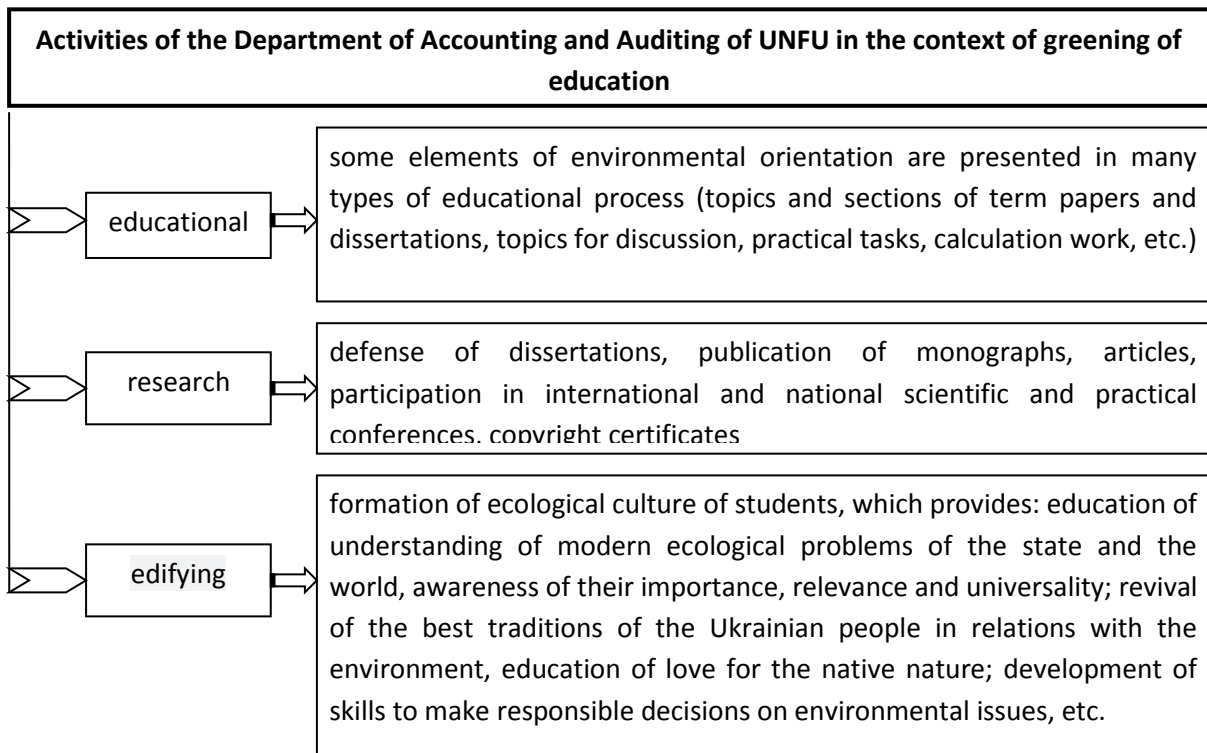


Fig. 2. Activities of the Department of Accounting and Auditing of UNFU in the context of greening of education

It is important to note that introduction the environmental component into the educational process is independent of sectoral orientation of educational programs. The main focus should be on the acquisition of new competencies by those who will make management decisions, as well as will be directly involved in the preparation of initial data for this purpose.

We consider that the universality of the future profession in the specialty "Accounting and Taxation" should be guaranteed not only accounting and financial literacy, fiscal or investment literacy, but also comprehensive knowledge of their intersection with social, political and environmental issues.

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ПРО ДУАЛЬНУ ОСВІТУ ДЛЯ ФАХІВЦІВ З ОБЛІКУ ТА ОПОДАТКУВАННЯ

Ковальова Т.В., к.е.н., доцент

Харківський національний автомобільно-дорожній університет

Для підвищення мотивації студентів до отримання кваліфікації бухгалтера, сприяння адаптації здобувачів вищої освіти до умов виробництва та можливості працевлаштування необхідно запроваджувати дуальну освіту. Дуальна освіта (від [лат. dualis](#) — подвійний) — вид [освіти](#), при якій поєднується навчання осіб у закладах освіти з навчанням на робочих місцях на підприємствах, в установах та організаціях для набуття певної кваліфікації [1]. Появі цієї освіти ми завдячуємо Німеччині, де вона з'явилась в середині 1960-х років. Дуальна освіта в Німеччині має чітку законодавчу базу та здійснюється за допомогою торгово-промислових та ремісничих палат. Від Німеччини цю систему перейняли [Канада](#), [Австрія](#), [Швейцарія](#) та інші країни [2]. Дуальна освіта активно практикується у багатьох країнах Європи, де у цій системі навчається 50 % осіб, що