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Russia still lags behind the West both in terms of market size and in terms of the complexity of instruments.

The Central Bank of the Russian Federation states the following "all sectors of the financial market ... must be stable, not participate in dubious transactions, and accurately fulfill their obligations to customers" [5]. In 2019, the Bank of Russia published the Concept for Organizing in Russia a Methodological System for Development of Green Financial Instruments and for Responsible Finance Projects, it was prepared by the Expert Council on the Long-Term Investment Market at the Bank of Russia.

The sustainable finance is becoming a key issue on government and expert platforms, new issuers of green bonds have appeared recently, an expert platform has been created in the field of sustainable development and green finance - the Center of Competencies and Green Expertise. The strategic goal of the regulator is to ensure the reliability and stability of financial markets, to promote their development and transparency of functioning. In summer 2020, the Russian Federation presented a report on the achievements of the SDGs (Sustainable Development Goals) at the Political Forum at the UN. A crisis, in many ways, due to the COVID19 pandemic, 2020 turned out to be successful for the Russian market for sustainable finance. So, in December 2020, the market volume reached 126 billion rubles. Experts expect that by the end of 2021 bonds, and the market volume for green (funds from the issuance of which are directed to environmental projects) and social (funds from the issuance of which are directed to social projects) bonds will reach 250 billion rubles [6]. The implementation of the model of sustainable development of the national economy will be most effective on the basis of the formation of an appropriate national financing system, including mechanisms for managing social and environmental risks of the entire financial system.

So, the achievement of the SDGs determines the vector of achieving the financial goals of corporations, responsible investment of financial institutions is also becoming mainstream in the sustainable development of the region, the state, and the international economy. The concept of sustainable finance should become a

new paradigm of the socio-economic development of the Russian Federation, since, in our opinion, they will not only ensure the stability of the financial system of the state or will contribute to the early achievement of the SDGs, but, as we mentioned earlier, ensure the adoption of such financial decisions, when environmental, social and organizational principles are taken into account. Rethinking finance requires "reintegrating social values into economic theory" through a better understanding of the theory of the firm, the behavior of economic agents, shareholders and stakeholders, and an ethical framework as well.

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LECTURE FOR CORRESPONDENCE STUDENTS AS AN ELEMENT OF FORMATION OF PROFESSIONAL COMPETENCE OF ACCOUNTING AND TAXATION PROFESSIONALS

Abstract.

The publication substantiates the methodological methods of teaching lectures in accounting disciplines, taking into account the peculiarities of the form of education and the contingent of part-time students for the formation of their professional competence.

Keywords: *educational process, professional competence, correspondence form of study, study session, lecture, professional disciplines, accounting disciplines.*

Formulation of the problem

Today the labor market makes high demands on

specialists. Obtaining integrated, general and professional competencies that allow individuals to be com-

petitive in the labor market are provided by higher education institutions. The presence of distance learning in Ukraine allows obtaining a certain level of education and qualification without separation from production.

The organization of the educational process on the correspondence (distance) form of education is carried out by the institution of higher education in accordance with the provisions of the Law of Ukraine "On Higher Education", state standards of education, other legislative acts of Ukraine on education.

On the one hand, the scope, structure and quality of competencies of a student studying by correspondence must meet the requirements of the state standard of education and educational-professional program of the relevant specialty and educational level. On the other hand, distance learning differs significantly from full-time education, in particular, the number of classes, the schedule of the educational process, and the number of students and so on. All these features should be taken into account in the learning process.

Analysis of recent research and publications

The problems of improving the forms and methods of teaching in higher education are devoted to the works of O.F Verbylo, Y.M Kozlovsky, O.V Levchuk, I.Y. Yaremko and other scientists.

In the context of globalization of the economy, international standardization of accounting and financial reporting, there is a problem of training highly qualified

personnel in the field of accounting and taxation. The development of integration processes in Ukraine, including in the system of higher education and science of Ukraine, requires the introduction of European norms and standards of education, introduction in the system of higher education of best practices of forms and methods of teaching foreign and domestic higher education institutions.

The purpose of the article

The purpose of this publication is to substantiate the method of teaching lectures on accounting disciplines to part-time students for the formation of their professional competence.

Presenting main material

The development of the educational process is a response to the challenges of society, trends in economic development and the desire of the individual to form and self-realization.

Vinnitsia National Agrarian University trains specialists in accounting and taxation for all sectors of the economy and, above all, for agriculture. Agriculture is a budget-generating sector of Ukraine, which ensures economic and food security of the state. According to the analytical report on professional qualification forecasting in Ukraine, a steady increase in employment in agriculture, forestry and fisheries (+ 30.6%), financial activities and insurance (+ 16.6%) is expected (Table 1).

Table 1

Employment forecast in Ukraine by economic sectors, %

№	Sector	2015 p.	2011 p.	2020 p.	2025 p.
1	Agriculture, forestry, fisheries	100.0	154.7	121.1	130.6
2	Production	100.0	118.8	109.3	119.1
3	Construction	100.0	112.1	98.6	101.1
4	Wholesale and retail trade	100.0	107.7	94.5	98.9
5	Information technologies and communications	100.0	101.7	93.4	89.8
6	Financial activities and insurance	100.0	110.3	109.6	116.6
7	Education	100.0	100.6	94.9	94.0

Source: formed by the author on the basis of [1].

The competency-oriented system of vocational education requires changes in the entire paradigm of vocational education, including changes in teaching methods, assessment, and ways to ensure its quality. Changes in approaches to learning primarily affect the transfer of emphasis from the process to learning outcomes, the roles of teacher and student in the learning process, the organization of learning, the dynamics of curricula, assessment methods, etc. [2].

The formation of professional competence has its own specifics not only at different stages of training, but also in the process of training specialists in different forms of training (full-time, part-time, distance).

The educational process in higher educational institutions, including for part-time students, is carried out in the following forms:

- training sessions,
- independent work of students,
- practical training,
- control measures.

The main types of education in higher education are:

- lecture;

- laboratory, practical, seminar, individual lesson;

- consultation.

- other types of classes are determined in the manner prescribed by the higher education institution.

Lecture - the main form of training in higher education, designed to master the theoretical material. This is a methodological and organizational basis for all forms of training, including independent.

Lectures in a higher education institution concentrate a large amount of knowledge that the teacher develops and presents to applicants in a form that corresponds to modern methods. The main purpose of the lecture is to give a systematic basis of science-intensive professional knowledge of the discipline, to reveal the state and prospects of development of lecture issues in a particular field of science, to focus on the most complex and fundamental issues of the topic.

The scope of the lecture course determines the curriculum, and its subject - the working curriculum of the discipline.

The didactic goals of the lectures are to communi-

cate new knowledge, systematize and generalize the accumulated, the formation on their basis of ideological views, beliefs, worldview, the development of cognitive and professional interests.

The lecturer is obliged to adhere to the curriculum on the topics of lectures, but is not limited to the interpretation of educational material, forms and means of bringing it to students.

The most common type of traditional lectures is an information lecture. In such a lecture, the lecturer introduces students to a block of logically complete scientific information that reveals the main content of a particular topic. At the end of the lecture, the teacher announces what material on the topic of the lecture students should work independently, and in what form the results of independent work should be submitted.

One of the conditions for improving the quality of training is the effective use of opportunities for independent work of students both during classes and in preparation for them. This can be done in particular with the help of non-traditional lectures, in which students not only learn something new, but also clarify, expand, summarize, systematize the knowledge they have acquired independently. Lectures become dialogical, students change their position from passive listeners to co-authors. Thus, the level of information assimilation and students' self-confidence increases, motivation and skills of independent cognitive activity develop.

In the conditions of non-traditional lecture the process of preparation for it of the teacher differs in comparison with preparation for traditional. The lecturer advises students, monitors and analyzes the results of their testing, reviews the questions received from students. Based on the results of such preparatory work, he adjusts the content of the next lecture, plans the form of its holding. During the lecture, the teacher organizes an active discussion of the lecture by students, gives them the opportunity to make additions, share interesting information found during the preparation for the lecture [4].

When giving lectures on professional disciplines for part-time students, it should be borne in mind that students have significant information on many issues, know the practice. In addition, if the contingent of full-time students is more or less homogeneous in terms of degree, then the flow of part-time students on the one hand there are students who have a solid practice in the chosen specialty, and on the other hand - students who came immediately after schools whose activities are not yet related to work in the specialty. The lecturer who conducts classes in full-time and part-time forms of education must take into account these features when preparing lectures.

First, a certain part of the lecture should be dedicated to answering questions. From our experience, we can say that part-time students are mostly interested in

the audience, they, as practitioners, are concerned about many questions that they expect to receive from the lecturer. Therefore, when conducting a lecture for part-time students, it is advisable to allocate more time for interactive communication with the student audience. At the same time (again from my own experience) the lecture becomes more interesting, activates the audience when questions are asked not at the end of the lesson but in its process. As it is unconventional for lectures, the audience should be informed about such organization of classes at the beginning.

Secondly, based on the fact that the contingent of part-time students has a different level of special training, the lecturer must build a lesson so that it was useful and interesting for everyone.

Today, for example, the expediency of the information type of lectures (when during the lesson students are provided with the maximum possible amount of information) is questionable. After all, modern students have ample opportunities in accessing a variety of information sources. And the disadvantage of this method of teaching lectures is the passive perception of students of lecture material.

Therefore, it is advisable to implement in the practice of reading problem lectures on at least some topics of the course. The problematic issues of such a lecture are discussed in more depth in seminars and practical classes. Students offer solutions in term papers and dissertations. This practice significantly enhances the scientific work of students. However, in terms of activity in scientific work, it is objectively lower for part-time students (since they are mostly specialists - practitioners). This is clear from a small study conducted by us.

We conducted a survey of second, third and fourth year students of the Faculty of Accounting and Auditing of Vinnytsia National Agrarian University. One question was asked: "What do you expect from lectures on accounting disciplines as a form of academic work?" And the following answer options are offered:

1. Maximum presentation of theoretical information with the ability to summarize as much as possible.
2. Summary of basic concepts for taking notes. In this case, the teacher has the opportunity to spend more time to explain the material, to give specific examples, to demonstrate the material.
3. The lecture should be problematic. (The teacher brings to the audience problematic issues on the topic of the lecture, different points of view on their solution so that the student could draw independent conclusions, find ways out of the problem situation).
4. Your option.

The first option involves the least independent, creative work of students. The second and third - involves the active actions of the student, active thinking, both during the lecture and after it.

The results of the survey are shown in table 2.

Table 2

The results of the survey of students of the Faculty of Accounting and Auditing of Vinnytsia National Agrarian University

Course	Answer options									
	1		2		3		4		Total	
	quantity	%	quantity	%	quantity	%	quantity	%	quantity	%
Full-time education										
2	22	51	6	14	12	28	3	7	43	100
3	11	30	10	27	14	38	2	5	37	100
4	7	23	5	17	18	60	-	-	30	100
Total	40	36	21	19	44	40	5	5	110	100
External form of education										
2	14	29	22	46	12	25	-	-	48	100
3	13	26	31	62	6	12	-	-	50	100
4	18	33	29	54	6	11	1	2	54	100
Total	45	30	82	54	24	15	1	1	152	100

Source: generated by the author

A total of 110 full-time students and 152 part-time students took part in the survey. As we can see, a significant number of full-time respondents (about 36%) answered that the lecture should be informative. However, most of these students are sophomores who are not yet familiar with the specifics of accounting disciplines. Most senior students want lectures to be problematic. This is due to their greater awareness of accounting practices, the need to apply their knowledge to research and practice. Senior students are more aware of their future specialty and understand that for successful work they need to be able to think independently, independently find solutions to problematic situations.

The structure of the answers of part-time students is somewhat different from this picture. Here, the largest percentage of all courses falls on the second answer, which indicates the desire of part-time students not just to passively summarize the material, but to get specific and clear answers to questions that relate in many cases to their current work. These are mainly tax issues, problems of changes in legislation, application of international accounting and reporting standards, etc.

In our opinion, the small number of the third answer is explained by the lower interest of part-time students in scientific activities.

Third, it is advisable (especially for part-time students) to organize individual lectures on issues related to this discipline, but not covered by the curriculum, leading scientists or practitioners.

Conclusions and suggestions

Thus, the organization and methodology of classes and, above all, lectures (especially in professional disciplines) must take into account the peculiarities of the organization of distance learning and the contingent of

part-time students. Application of progressive techniques, such as problem lecture - based on problem method; binary (lecture for two) - a method of dialogue; lecture-visualization - the method of clarity; lecture with planned errors - a method of finding errors; lecture-press conference - a method of questions and answers, will achieve the didactic goals of lectures.

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