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COURSE OF OFFICIAL WORK IN ACCOUNTING: INNOVATIVE APPROACHES TO THE ORGANIZATION OF TEACHING

Abstract. Ukraine today aims to enter European Union, that is why book-keeping and audit, office work in book-keeping acquire those forms that exist in European Union. Training of future specialists needs innovation approaches, that would meet the modern requirements of enterprises, organizations, establishments. Methods and forms of the course «Office Work in Book-Keeping» at Dniprodzerzhynsk State Technical University are considered in the article. In order to rise the level of specialists-accountants development both the previous methods of studies, and more new ones are used and also computer technologies, multimedia facilities. In the process of studies different methodologies stimulate initiative and work of students at practical classes, during independent and scientific work [3].

Keywords: *office work in book-keeping, perfections, innovation, new facilities of studies,*

1. Introduction

In modern society office work as a process and phenomenon exists in all spheres of national economy. Certain differences are known to exist in paper work of one or other documents depending on industry used, as there is an office work of courts, kindergartens, schools, hospitals, public institutions, enterprises and others like that. To some extent both forms and contents of documents differ according to the line of activity. But there is one type of the office work in all spheres of activity – book-keeping one, without which neither establishment, nor enterprise is able to work. The state needs the skilled

specialists familiar with European and state Ukrainian standards. Therefore, an important role is given to the system of subject innovation teaching, that would give an opportunity to use theoretical knowledge in practice.

It is well-known that nowadays Ukraine makes efforts to enter European Union, fulfill all requirements, that is why record-keeping and audit, office work in a book-keeping acquire those forms that exist in European Union. Office work is the sphere of both theoretical and practical activity, as, on the one hand, it is improving, on the other hand – it provides the functioning of every public organ, the organ of local self-government, enterprise, every establishment, organization, regardless of the form of property, and also physical persons, as the subjects of entrepreneurship by means of documents.

Office work in book-keeping is constantly improving and acquiring new forms, that is why a great deal of economic scientists dedicate their research exactly to this problem. Among the researchers and authors of textbooks on book-keeping office work for economic faculties we can name: M. Bornyk, N. Gaiphulina, I. Emetc, E. Davidov, O. Karpenko, M. Kirsanov, K. Klauke, M. Matulina, L. Nikileva, M. Rogozhin, A. Siniyvskaia and others [3].

Today there is a good deal of textbooks both on office work on the whole, and office works in book-keeping. In this article we tried to consider some features of teaching the course of office work in book-keeping, as this subject is studied both by future accountants, managers, and financiers. The task of our article is consideration of teaching problems of the training course for accountants.

2. Methods

Office work is one of the base educational disciplines for higher educational establishments of Ukraine, that train students as organizers of office work in the different spheres of professional-production activity, and, first of all, in book-keeping.

It's naturally that considering of all the aspects of the course in one article is impossible, that is why we pay attention to some issues, which students must clearly master at the time of subject studying. There is a typical program which is adapted for speciality «Accounting and audit» of the Dniprodzerzhynsk State Technical University.

Students must understand that the quality of information is one of the conditions of enterprise successful activity, that depends on the level of information support of administration. An obligatory requirement to such information is reliability and possibility of control and confirmation. Information can be unfixed or fixed on a corresponding carrier (documentary). An accountant operates the only fixed information, i. e. by documents. As is well-known, a document is a material object that contains information data and has legal operation. Modern standards of specialists training require knowledge of international office work in book-keeping. [1]

Thus, methods of book-keeping office work management can be different. To organize book-keeping office work of enterprise, it is necessary to choose decentralized, centralized or mixed (combined) method.

In book-keeping information is generated transferred by means of documents. Thus, in book-keeping a document is indisputable written evidence of economic life fact, that took place. Therefore, it is the properly made and completed business document that contains all substantial descriptions of economic life fact. So students must remember that book-keeping office work requires knowledge, attentiveness, exactness, discipline [4].

Moreover, office work must provide operational activity of book-keeping service, control possibility of creation, implementation and storage of every document. The set going office work provides the avoidance of difficulties in the process of taking up-handing the businesses documents from accountant who is fired to the accountant who is accepted for position [5].

Lectures have a great importance in the studying of the subject «Office work in book-keeping». Presentations are quite often used by the lectures of Account and Audit Department at Dniprodzerzhynsk State Technical University. They allow the students to learn theoretical material well. Besides, dispute method is also used at the lectures and it allows to activate the analytical thinking and creative makings of future specialists. Sometimes a lecture is delivered by way of ‘question-answer’.

Theoretical material is carefully studied at practical lessons as well as the accuracy of filling in documents, their route and storage. Documentation is a collection of account documents used for preparing business transactions which are the results of accounting supervision for business transaction and compulsory condition for their representation in business accounting. Documents are of great importance in expediency control of business transactions. Well-timed and correct documenting of business transactions provides control after personal property. Sometimes lecturers conduct business games at practical classes, when one of the students is appointed a director of an enterprise, the other – a chief accountant, another – an archivist and so on. «Enterprise team» is given situational tasks and every participant must make innovation a decision according to their powers.

The study of computer technology gives an opportunity to the students to learn not only to create electronic documents but also study to archive and store them properly. Especially it concerns the forms – printed electronic form of document with essential elements that contain permanent information. The emblem of enterprise, trademark, etc. can be placed in the form. First of all, future specialists are learned to make the most widespread forms of acts, certificates, memos, contracts, agreements and the number of primary documents. Financial, tax and statistical statements are reported on the model and special-purpose forms approved by ministries and departments of Ukraine [6].

3. Results

Such type of studies as independent work is provided in syllabus. The students are offered to study the part of theoretical material on their own, after that they make reports and discuss them with their group-mates. It allows the students to show their knowledge, acquired practical skills, demonstrate creative approach.

During practical training students must learn, that incorrect documents execution (particularly when they are absent) is one of the principal reasons of conflict outbreak with tax organs, partners, workers. Because of the absence of properly completed document, an enterprise is faced with the necessity of proving the fact of business transactions performing by means of other present documents that quite often appear to be a difficult task. It can lead to legal responsibility of persons who showed indifference in documents control. Unclear organization of work with documents can result in the loss of quality of their execution, slow working terms of information data, delay of documents circulation and their implementation, absence of performance control, excess of documents circulation. All of this reduces the intensity of enterprise activity, quality of customer service and the ability of enterprise to support external contacts, results in the actual uncontrollability of enterprise.

Long ago the joint research work of lecturers and students became traditional – it's, first of all, writing theses and giving the reports at scientific student conferences, it is articles, published in scientific journal "Slavuta", the printing organ of Dniprovskiy State Technical University, and in other editions, it is contests and participating in scientific groups. Those our graduates, who took part in research work, hold leading positions at the enterprises of city, region, Ukraine, a great deal of graduates work in the countries of Europe.

Another type of lecturers and students collaboration is consultations conducted in extracurricular time. The student can find out, specify incomprehensible moments not only at the lecture, but also during the personal consultations of lecturers.

4. Conclusion

As can be seen, teaching the course "Office Work in Book-Keeping" for accountants at Dniprovskiy State Technical University relates to the European requirements. The educational process, on the one hand, keeps some methods (lectures, practical classes, consultations, research, independent work and so on) which are time-proved ones, and on the other hand, the innovative methods, related to computer technologies, multimedia facilities appear. It should be mentioned, that educational process is a mutual process between lecturers and students, it is joint painstaking job that gives positive results. Students understand that their level of knowledge, their theoretical and practical education must meet the European standards. Naturally, it is a long way that we must

overcome. The most important result of educational search is ability of students, and then – young specialists to work independently, be able to find and use innovative technologies, lighten the painstaking job of accountants.

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Курс «офіційна робота у бухгалтерії»: інноваційні підходи до організації навчання

Анотація. Україна нині прагне увійти до Європейського союзу, тому бухгалтерський облік і аудит, діловодство у веденні бухгалтерського обліку набувають тих форм, які діють у Європейському союзі. У підготовці майбутніх фахівців необхідні інноваційні підходи, які відповідали б сучасним вимогам підприємств, організацій, установ. У статті розглядаються методи і форми викладання курсу «Діловодство в бухгалтерському обліку» в Дніпровському державному технічному університеті. Для того, щоб піднятися на рівень розвитку фахівців-бухгалтерів, варто використовувати як апробовані методи викладання, так і більш нові. Використовуються також комп'ютерні технології, мультимедійні засоби. У процесі навчання використовуються різні методи стимулювання ініціативності студентів на практичних заняттях, під час самостійної та наукової роботи.

Ключові слова: діловодство в бухгалтерії, вдосконалення, інновації, нові можливості навчання.

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Курс «официальная работа в бухгалтерии»: инновационные подходы к организации обучения

Аннотация. Украина нынче стремится войти в Европейский союз, поэтому бухгалтерский учет и аудит, делопроизводство в ведении бухгалтерского учета приобретают тех форм, которые существуют в Европейском союзе. В подготовке будущих специалистов необходимы инновационные подходы, которые соответствовали бы современным требованиям предприятий, организаций, учреждений. В статье рассматриваются методы и формы преподавания курса «Делопроизводство в бухгалтерском учете» в Днепровском государственном техническом университете. Для того, чтобы подняться на уровень развития специалистов-бухгалтеров, необходимо использовать как апробированные методы преподавания, так и более новые. Используются также компьютерные технологии, мультимедийные средства. В процессе обучения используются различные методы стимулирования инициативности студентов на практических занятиях, во время самостоятельной и научной работы.

Ключевые слова: *делопроизводство в бухгалтерии, совершенствование, инновации, новые возможности обучения.*