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**PEDAGOGICAL ANALYSIS OF HIGHER EDUCATIONAL STANDARD
OF BACHELOR'S PROFESSIONAL EDUCATION WITH SPECIALIZATION
IN TAXES AND TAXATION AT THE UNIVERSITIES OF RUSSIAN FEDERATION**

ABSTRACT

The problem of tax officials' training in Russian Federation is considered to be the main topic of the article. In the context of integration processes, the study of European countries' experience, in particular, of Russian Federation, as well as the implementation of progressive ideas of tax service specialists' professional training, have been actualized. Pedagogical analysis of the higher educational standard of bachelor's professional education with specialization in taxes and taxation has been carried out. The branches of future tax service professional activity have been defined. The structure and content of the bachelor's basic educational program of training in specialty 080100.62.04 "Economy" (profile "Taxes and taxation") have been defined as well, inter alia, the meaning and features of the variable part of the program. The analysis of the students' practical training and types of the final state assessment of the graduates has been performed. Types of the professional activity have been analyzed and main tasks of a tax service specialist's training have been defined as well. General cultural competences have been described. According to the types of the professional activity, professional competences important for the future tax service officials have been defined. The relevance of using Russian Federation's experience, in particular, the educational standard of higher professional education of bachelor's degree in profile "Taxes and taxation" with the updated content and forms of Ukrainian state tax service professional training activity, has been proved.

Key words: *state educational standard, basic educational program, professional training, bachelor, tax service specialist, general cultural and professional competence.*

INTRODUCTION

At the present day stage of the state development, the problem of training, retraining and advanced training of tax service personnel acquires special significance. This problem is especially urgent for Ukraine if we consider economic, legal, political and social changes that are taking place in our society. According to the mission, strategy and principles of the state tax service, professional specialists' training requires improvement and modernization (Тарангул, 2013).

In the context of integration processes, taking into account labour market processes, study of the European countries' experience (including the experience of the Russian Federation) as well as the tax service professional training is very urgent.

The first decade of the 21st century, in terms of the Russian Federation's educational policy, is signified by a serious methodological work on the transition of the higher



professional educational system into the level system in accordance with the basic principles of the Bologna process. The determinative in this work is the transition to the third generation of the state educational standards – federal state educational standards for the higher professional education (FSSES HPE) built on the basis of the new principle. FSSES HPE are not actually focused on creation of educational programs, but on the results of study which is defined by a set of general cultural and professional competencies (Ministry of Education and Science of Russian Federation, 2009). Moreover, the content of the educational programs in the various areas of training should be determined by the basic educational program of a higher educational establishment (BEP).

THE AIM OF THE STUDY

The aim of the article is to analyze the state educational standards of tax service officials' training in the Russian Federation and, according to the types of their professional activity, to define the task of the professional training in order to use the experience for updating content and form of Ukrainian state tax service officials' training.

THEORETICAL FRAMEWORK AND RESEARCH METHODS

Some problems of tax officials' training are mentioned in the works of Ukrainian scientists, such as A. Averyanov, K. Harbuzyuk (organizational and legal issues of tax officials' training), O. Dovhoruk (cultural basis of tax officials' training), A. Boldova, E. Kyzylva, A. Vyhodets (culture and ethics of relations between tax inspectors and tax-payers). Specific provisions for tax officials' training, as a specific type of state officials, are represented in the works of S. Delikatnyi, D. Radov, O. Tytarenko, but these works provide only general description.

Russia accumulated positive experience in the mentioned topic. Various aspects of tax service professionals' training are studied in the works of Russian scientists: theoretic and practical issues of tax service and federal tax police service of Russia are investigated by V. Afanasiev, F. Demydov, I. Kuksin, Yu. Lazarev, Ye. Ohotskyi, V. Starilov; problems of professional adaptation and deformation of a personality, the role and place of psychological, pedagogical, moral and ethical provision in the work of tax service officials are analyzed by V. Afanasiev, V. Kuznetsov, I. Levchenko, I. Marynivskyi, P. Reshetov, S. Yanaeva. Some works are dedicated to professionalism and competence of state officials (I. Averchenko, N. Bohdan, T. Chernyak, L. Dyomina, Ye. Klimov, Ye. Lytvynov, etc.). The need for communicative knowledge and skills in the activity of state officials is justified by H. Bernhard, H. Burlak, L. Habdulina, Ye. Holostova and others; innovative technologies in the training of tax service professionals are investigated by V. Andreyev, M. Eskinarov, Z. Kazhanov, V. Lokalov, M. Nikolayev, V. Vasyliiev, et al.; the problems of tax consultants' training are studied by Ye. Andreyev, V. Balakin, D. Chernyk, T. Demycheva, M. Istratova.

The conducted analysis suggests that today the issue of pedagogical analysis of educational standard for Ukrainian state tax service professional training has not become the central issue of specialized literature yet. We believe that little attention is paid to the relevant ministries during the development of the state educational standards of higher education of the new generation, if to consider the globalization and integration processes and labour market situation. Due to this, study of the Russian Federation's experience as for the specified subjects, acquires practical importance.

RESULTS

First of all, we should analyze the educational standard of the higher professional education of the bachelor level for specialization "Taxes and taxation".



The object of the tax officials' professional activity is to ensure the efficient functioning of all elements of the tax system at the national, regional, and local levels, in governmental institutions and enterprises of all forms of ownership; organization of taxpayers' monitoring; inspection of target budget and off-budget social funds; interaction with tax service authorities of the foreign countries.

Specialists in the field of taxation should be prepared for the professional work with tax authorities, in relevant ministries, legal and economic services of organizations with all forms of ownership in position that requires higher economic education (Ministry of Labour of Russian Federation, 1998).

The objects of tax professional activity are: taxes, fees, taxation mechanism, the correctness of calculation and timely payment of taxes, tax pressure optimization, planning and forecasting of tax capabilities.

The types of the tax service professional activities are defined by the educational standards. Major and related professional activities of tax service professional are shown in Figure 1.



Fig. 1. Types of tax service specialist's professional activities
**Source: worked out by the author*

Training of bachelors in 080100.62 "Economy" specialty is approved by the Federal educational standard of higher education in the specialty 080100.62 "Economy" (bachelor's degree/ qualification) (Ministry of Education and Science of Russian Federation, 2009).

The standard identifies basic knowledge and skills for bachelors' training in 080100.62 "Economy" specialty, specialization of "Taxes and taxation":

– knowledge of basic categories of economic science, understanding the nature of social and economic phenomena, being aware of methods of external and internal enterprise environment research;



- understanding principles of enterprises' functioning as a social and economic system and being able to perform basic functions of enterprises' taxation management;
- ensuring effective system of taxation in enterprises.

Bachelors should be ready to perform accounting, economic, analytic, scientific, research, organizational, administrative and pedagogical activity in the field of taxation, accounting, auditing and economic analysis of the financial and household operations of organizations.

Let's consider the structure of the basic educational program for bachelors' specialization "Taxes and taxation". Basic educational program (BEP) for training bachelors in 080100.62.04 "Economy" specialty (specialization "Taxes and taxation") is developed on the basis of FSES HPE and includes:

- working curriculum;
- a program of training courses;
- a program of educational and practical training.

Basic educational program for bachelor's training in 080100.62.04 "Economy" specialty (specialization "Taxes and taxation") involves the study of the following disciplines' cycles:

- HSE cycle – general humanitarian, social and economic disciplines;
- MN cycle – general mathematic and natural sciences;
- Professional cycle – basic disciplines (general and professional part).

Each cycle includes basic disciplines, variable disciplines, including courses chosen by students.

Subjects and courses chosen by students supplement substantial disciplines, listed in the basic and specialized parts.

The content of the variable part of the basic educational program for training bachelors in 080100.62.04 "Economy" specialty (specialization "Taxes and taxation") provides training for graduates, capable of highly productive activity in enterprises of various sectors of the economy in general and taxation in particular. The core disciplines of the specialization are the following: taxation of organizations, personal income taxation, federal taxes and fees, state and local taxes and fees, tax administration, tax management, special tax routine. The program provides training and academic practice in organizations with different forms of ownership as well as of different organizational and legal forms.

Describing the professional activity of bachelors in specialization "Taxes and taxation" one must separate and highlight fields of their professional activity:

- 1) economic, financial, marketing, production and economic services, as well as analytical services of organizations in different fields and forms of ownership;
- 2) financial, credit and insurance institutions;
- 3) state and municipal authorities;
- 4) departmental and academic scientific-research organizations;
- 5) comprehensive, secondary, higher and supplementary education institutions.

Objects of their professional activity are economic agents, their expenditures and results, functioning markets, financial and information flows, production processes.

Taking into account the information given above, it is possible to determine the main trends of professional activity of a graduate in specialization "Taxes and taxation": accounting and economic, analytical, scientific-research, organizational and managerial, pedagogical trends.

According to the educational program and areas of professional activity we should define the task of training tax service professionals (Table 1):



Table 1

Task of training tax service professionals in specialization “Taxes and taxation”

Areas of professional activity	Task of professional training
Accounting and economic area	Preparation of the input data for the calculation of economic and socio-economic indicators in compliance with a specialization “Taxes and taxation”; the calculation of economic and socio-economic indicators based on standard methods, taking into account existing legal and regulatory basis; development of economic section plans of the enterprises with different forms of ownership, organizations and agencies
Analytical, scientific and research area	Search for the information according to the received task, data collection with further analysis required for the specific economic calculations; processing of economic data arrays in accordance with outlined objectives; analysis, evaluation and interpretation of the results and substantiation of conclusions; construction of the standard theoretical and econometric models of the analyzed processes, phenomena and objects that belong to the field of professional activity, analysis and interpretation of the obtained results; analysis and interpretation of the indicators, which characterize socio-economic processes and phenomena at the micro- and macro-levels in Russia, as well as abroad; participation in the development of draft solutions in the area of professional activity; preparation of suggestions and measures concerning implementation of projects and programs
Organizational and managerial area	Participation in the development of options for managerial decisions, grounds for their selection based on the criteria of socio-economic efficiency, taking into account risks and possible socio-economic consequences of the taken decisions; participation in the preparation and decision-making on issues of management organization and improvement of economic services activity and department of enterprises of different forms of ownership, organizations and agencies with regard to legal, administrative and other restrictions
Pedagogical area	Teaching economic disciplines in comprehensive, secondary, higher and supplementary professional education institutions

**Source: worked out by the author*

Integrity of BEP is achieved by a set of depth and orientation of the subjects, taught for the formation of all groups of competencies, which bachelor should acquire before getting a degree in “Economy” specialty (“Taxes and taxation” specialization).

Practical training is carried out by means of educational and professional training practice. Among all disciplines and practices that are included into the curriculum, intermediate assessment is provided. Final state assessment is enacted according to the requirements of FSES HPE and regulations that are usually applied for the final state assessment. It involves an interdisciplinary exam (according to the training direction) and defense of a graduation project.

The analysis of graduates’ final state assessment forms listed in the standard (defense of the bachelor’s graduation project (for higher educational establishment choice), employers’



state exam), according to the opinion of Russian teachers, allows to make a conclusion as for the restrictions of possibilities for checking the degree of professional competence, established by FSES HPE. Therefore, more thorough inspection should be conducted by higher educational establishments (according to their own program) or state authorities (during the state certification of the higher educational establishment) (Ескиндаров, 2008). That is why it is necessary to establish a strong and regular links between higher educational establishment and employers, because only the latter can evaluate the quality of trained professionals. Such an approach is appropriate for assessing bachelors and masters and, in our opinion, can be used during the training of tax officials in Ukraine (Садовничий, 2009).

As a result of total assimilation of BEP of training bachelors in 080100.62.04 “Economy” specialty (“Taxes and taxation” specialization) in addition to the general requirements for education we can expect formation of the following competencies of future tax officials:

General cultural:

- 1) presence of cultural thinking skills, the ability to summarize, analyze, perceive information, set goals and choose the ways to achieve them;
- 2) ability to understand and analyze the ideological, social and personally meaningful philosophical problems;
- 3) understanding of the motive forces and the regularity of historical process, events and processes of economic history, place and part of their country in the history of humanity;
- 4) analysis of socially important problems and processes that take place in the society and prediction of their potential development;
- 5) ability to use normative legal documents in their work;
- 6) ability to use logical, correct and well-reasoned oral and written language;
- 7) readiness to cooperate with colleagues and work in team;
- 8) ability to find the organizational and administrative decisions, as well as willingness to carry the responsibility for them;
- 9) desire for self-development as well as for improvement of their qualifications and skills;
- 10) adequate self-esteem, critical attitude to their own actions;
- 11) awareness of social importance of their future profession, high motivation to perform professional activities;
- 12) understanding of nature and meaning of information in the development of modern information society, basic requirements of information security, including protection of state secret;
- 13) knowledge of the basic methods and means of obtaining, storing and processing information, computer skills, ability to work with information in global computer networks;
- 14) proficiency in one of the foreign languages at least at conversational level.
- 15) knowledge of the main methods of personnel and population protection from the possible consequences of accidents and disasters;
- 16) inclination to physical training and strengthening of their own health for the ensuring of the full social professional activity.

Professional:

– *accounting and economic activity:*

- 1) collection and analysis of the baseline data, necessary for calculation of the economic and socio-economic indicators that characterize the activity of economic entities;
- 2) ability to calculate economic and socio-economic indicators, that characterize activities of economic entities, relying on the standard methods and existing normative legal base;
- 3) accounting of the calculations, necessary for compiling economic sections of plans, their substantiation and presentation of the results in compliance with the organization’s standards;



– *analytical and scientific-research activity*:

- 1) collection, analysis and processing of the data, important for the solution of economic tasks;
- 2) selection of tools for economic data processing in accordance with the objectives, analysis of the results of calculations and substantiation of conclusions;
- 3) ability to build a standard theoretical and econometric models, analysis and meaningful interpretation of the results;
- 4) analysis and interpretation of financial, accounting and other information, contained in the financial reports of enterprises with different types of ownership, organizations, departments and application of the received information for the managerial decision-making.
- 5) analysis of national and international statistics concerning social and economic processes and phenomena, revealing of changes in socio-economic indicators;
- 6) application of domestic and foreign sources, selection and analysis of data necessary for preparation of the information survey and analytical report;
- 7) application of modern techniques and information technology for solving analytical and research tasks;

– *organizational and managerial activity*:

- 1) ability to organize a small group, created for the implementation of a specific economic project;
- 2) application of modern technological means and information technologies for the solution of communicative tasks;
- 3) ability to evaluate critically the proposed options of managerial decisions and to develop and substantiate proposals as for their improvement, taking into account the criteria of socio-economic consequences;

– *teaching activity*:

- 1) ability for teaching economic disciplines in educational institutions of different levels by means of using existing programs and educational materials;
- 2) improvement and development of training and methodological materials.

Today, in professional education of the Russian Federation, the active search for new teaching methods is being carried out. It forms both general cultural and professional competences. Moreover, it is proposed to develop a specific document of separate competence in which contribution of individual disciplines to its formation, as well as the necessary methodological ways and techniques could be displayed (Financial University under the Government of the Russian Federation, 2013).

CONCLUSIONS

Implementation of basic educational programs for training tax service specialists in accordance with new educational standards of higher professional education, as well as the process of implementing innovative educational system, require new approaches to the organization of methodological materials, applicable for the educational process and, of course, development of innovative techniques. All this is applicable for all parts of BEP – curricula and complex of teaching materials concerning individual disciplines, practice and final state assessment.

Thus, the analysis of the educational standard of Bachelor's higher professional education within specialization "Taxes and taxation" in the Russian Federation, makes possible to draw the following conclusions:

– federal state educational standards of the Russian Federation's higher professional education, that are built on the new principle, are not focused on creation of educational program, but on the result, which is defined by means of forming graduates' well-defined competencies;



- in the standard, the scope of training for specialists with higher education is defined taking into account the needs of a person, interests of the state and employers;
- BEP’s integrity is achieved by means of a complex of subjects, their content and directionality in order to form a set of competencies;
- BEP’s design principles according to training directions contribute to the autonomy of higher educational establishments and academic freedom of members of educational process;
- the development of scientific and innovative activity and integration with production, involvement of employers to the final certification of future tax are provided.

Among the perspective directions of our research is a thorough comparative analysis of the BEP’s curricula for training of tax service specialists in higher educational establishments of the Russian Federation and Ukraine.

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