

## ABSTRACTS

UDC 378.147:657

*Z.V. Piskova, I.I. Kozinets*

### **SIMULATION "ACCOUNTING ORGANIZATION" AS A PART OF STUDENTS' SPECIAL COMPETENCIES TRAINING AND TESTING**

Transformation processes in the economy require the improvement of higher economic education. Training is an important technique component of interactive learning. Active learning methods activate independence of opinion, create an atmosphere of trust and mutual support, and make students active subjects of study.

We suggested in our work the methods of conducting simulations as a part of training students studying "Management and Administration," major 071 "Accounting and Taxation."

A structure of a modeled company (small business) was defined on the basis of structural and logical framework.

Attention is paid to the fact that an important factor of achieving simulation objectives is observing its algorithm. The proposed algorithm considers the principle of chronological sequence and logical structuring of educational material for up to 90 minutes.

The effectiveness of simulations was analyzed; and specific competencies achieved by students during the learning process were identified.

It is concluded that the suggested simulations as a part of training are relevant and effective for developing specific competencies of students. Also, attention was paid to the difficulties arising during simulation scenario preparation and implementation.

*Key words: economic education, training techniques, simulation methods, special competencies, accounting and taxation.*