

PEDAGOGICAL CONDITIONS OF FORMATION OF THE PROFESSIONAL COMPETENCE OF FUTURE ACCOUNTING CLERK FOR RECORDING ACCOUNTING DATA IN VOCATIONAL AND TECHNICAL EDUCATIONAL INSTITUTIONS OF UKRAINE

Maryna Rostoka

Annotation. The article reveals pedagogical conditions of formation of the professional competence of future computer - oriented accounting clerks for recording accounting data of informatization requirements for vocational training.

Keywords: pedagogical conditions, professional competence, vocational-technical education, pupils in vocational-technical schools, computerization of education, an account is book-keeping, accounting clerk

Actuality and publication. The development of society on modern stage of its informatization is determined by the level of using computer technique and integrations of it in a computer network. The traditional methods of retaining of documents including accounting are changing paperless computer technologies which providing documents circumstances in all spheres of national economy.

According to it the requirements for preparations of qualified workers are changing and they are able to creative work, professional self-improvement, implementation of information and communication technologies competitive on labor market and mobile professional. This is indicated in the concept of economic development of Ukraine for 2008-2015 years and the national doctrine of education development in Ukraine.

So, the problem of preparation of qualified workers is still preferred. It is the fact, that important task of economic direction there is preparation of accountancy experts with knowledge of accounting paperwork and perfect skills of making out information with a help of computer, immediately react on changes of legislative and normative character, ability to give information on some level and time, exact for purpose.

Nowadays, of accounting sciences education of future qualified workers-accounting clerks from registration of accounting data does not meet the time. The level of computerization of educational-production cycle of professional preparation of accounting workers in vocational school is very low, despite the fact that; most of educational establishments got modern computer classes and appropriate software for study according this direction.

The formation of professional competence of future accounting clerks from registration of accounting data is possible only on condition of computerization of vocational school educational process.

Computerization of study and educational innovations first of all are related with society needs in preparation of personality who can efficiently exist in always changing circumstances. But content of professional- technical education does not correspond with current requirements. The competence approach in education is providing increasing level of self-education, self-improvement, self-realization and etc. There is sense in the all-round updating of contents of educational disciplines, both professional cycle of studies to registration disciplines and changes of general and general- technical component of existent standards of studies according the professions of book-keeping direction. The question is about the necessity of reevaluation of criteria of educationally-qualifying descriptions, development and introduction of standards of competence in relation to professional preparation of qualified workers.

The analysis of the state of professional preparation of future skilled workers, accounting clerks from registration of accounting data, in the conditions of market testifies to his disparity to the employers' needs. For most from young specialists peculiar, as a rule, uncertainty in realization of professional actions, low level of competence in relation to application of modern computer technologies of conduct of book-keeping circulation of documents, new forms of organization of work, analysis and prediction of professional activity, ability instantly to operate a legislative mechanism. This situation needs more careful and all-round consideration with the aim of improvement of organizationally-pedagogical and methodical approaches of realization of theoretical studies and practical preparation of future specialists of registration office work in the vocational schools.

The problem of updating of approaches to professional preparation of skilled workers is lifted in the works of S.Batyshev, I.Zyazyun, V.Kremen, P.Luzan, V.Manjko, N.Nychkalo, V.Pikelna, V.Radkevych, L.Sushentseva, D.Tkhorzhevsky and others.

Economic direction of training of future skilled workers, that has a rapid rate of development and recreates normatively-legal and of informatively-communication maintenance of studies, scientists V.Grygoryeva, I.Robert, V.Savchenko, A.Turylo, V.Svystun, V.Suprun and others investigate But question about preparation of from accounting clerks registration of accounting data in vocational school is still out of researchers' consideration.

The phenomenon of professional culture is the object the study of many leading scientists in field of sociology, economic sociology and sociology of culture, such as S.Amelina, Sh.Amonashvili, M.Yevtuh, N.Krylova, V.Kudin and others.

But determination of this question from the point of view of pedagogical theory and practice opens up not enough. Unfortunately, there is not an only point of view about maintenance and volume of this concept in relation to development of features of professional culture as one of terms of forming of professional competence of future accounting clerks from

registration of accounting data in vocational school. The analysis and development of professional competence of modern specialist and its components are describing in their works S.Goncharenko, I.Zyazyun, N.Nychkalo, Dj.Raven, V.Khutmaher and others.

Certain attention is spared on formation of professional competence of future skilled workers both in a pedagogical theory and in practice, in particular in scientific revisions by A.Asherov, I.Isayev, O.Ogaryov, V.Slastenin, V.Yagupov and others. It is confirmed by scientists, that exactly a professional competence stipulates the practical orientation of professional preparation of workers, influences on professional adaptation, professionalism of specialist on condition of self-training and self-education. However, the pedagogical conditions of forming of professional competence of future accounting clerks from registration of accounting data in vocational school are investigated not enough yet.

Paying attention on previous material there was a necessity for reorientation of paradigm of vocational preparation of future specialists from registration of accounting data.

The main material. Secondary vocational education contributes to the revival of industrial capacity of the country, no sector of the economy cannot function without a mid-level professionals. Changes in the economy identified priority objective of vocational education-training competitive specialists*.

Vocational education can yet not at a certain level to solve the problem "Staff shortage", which is due to the new requirements to the level of skilled workers**.

In our there is important to develop this problem, because the unsolved is remained actual contradictions, between: requirements of employers to the graduating students of vocational educational establishment and level of preparation of skilled workers; a growing requirement of informative society is in innovative adjusted, computer-oriented and professionally-mobile workers by traditional character of scientifically-methodical accompaniment of educational preparation in the conditions of informative environment of vocational educational establishment; level of integration of economical and pedagogical direction of training of pedagogical personnel for vocational educational establishments and by the real state of formation of professional competence of teachers of book-keeping disciplines.

Taking into consideration the actuality of investigated problem and its insufficient worked out in the science, we defined the theme of scientific research the "Pedagogical conditions of forming of professional competence of future skilled workers-accounting clerks from registration of accounting data".

1. Muhametzyanova G.V. Regional'naya sistema professional'nogo obrazovaniya // Specialist, 1994. № 7. S18-20.
2. Demicheva N.V. Realizaciya pedagogicheskikh tehnologii v podgotovke buhgalterskikh kadrov v uchrezhdeniyah srednego professional'nogo obrazovaniya. Dis ... kand.ped.nauk. Moskva, 2008. 13 s.

Aim of research: to define and experimentally check the pedagogical terms of forming of professional competence of future skilled workers-accounting clerks from registration of accounting data in vocational educational establishments.

Tasks Set:

1. Conduct an analytical review of literary sources and get to know practical state of preparation of workers-accounting clerks from registration of accounting data in vocational educational establishment.

2. Define maintenance and structure and set criteria, indexes and levels of forming the professional competence of future workers-accounting clerks from registration of accounting data.

3. Develop the model of formation of professional competence of future workers-accounting clerks from registration of accounting data in vocational educational establishments.

4. Justification the methodology implementation of pedagogical conditions of using the model of forming of professional competence of future workers-accounting clerks from registration of accounting data in vocational educational establishments.

5. Implement experimentally the model of pedagogical terms of forming professional competence of future workers-accounting clerks from registration of accounting data and work out methodical recommendations in relation to their introduction in vocational educational establishment.

Thus, the study states hypothesis on that forming of professional competence in future skilled workers-accounting clerks from registration of accounting data, will be effective, if: to consider this problem as one of preferred directions of professional preparation of future qualified workers-accounting clerks from registration accounting data; to provide accordance of education of teachers of professional preparation in relation to the modern requirements of society and world standards; the worked out the model of professional competence future qualified workers-accounting clerks from accounting data registration; organize the special preparation of participants of educational-productive process to introduction and application of the worked out model; to apply modern methodologies and technologies of professional preparation of future qualified workers-accounting clerks from registration of accounting data and realize the pedagogical terms of educational-productive process of vocational technical educational establishment in Ukraine.

Inference. Pedagogical conditions of formation of professional competence future workers-accounting clerks of accounting data registration is implemented by applying a certain set of forms and methods of teaching pupils if their training takes place on the basis of technology competence approach; target training is production process of the vocational school

to meet the demands of a new generation of educational standards; to create an information professional learning environment approximate to the actual production process; to ensure that the professional education of teachers training requirements of modern society and world standards.