THE USE OF INTERACTIVE METHODS IN TEACHING ACCOUNTING DISCIPLINES IN THE PROCESS OF STUDENTS’ COMPETENCIES FORMATION

Introduction
The sphere of education, like all spheres of social life, underwent strong changes in the conditions of imposed martial law. All of us have learned and continue to learn to live in these new conditions: some people continue getting an education, and some continue to work.

Innovations in education are regarded as the innovations implemented in the content, methods, techniques and forms of educational activity and personality education (such as methods, and technologies), in the content and forms of organizing the educational system management, as well as in the organizational structures of educational institutions, in the means of training and education, and in approaches to social services in education. This significantly increases the quality, efficiency and effectiveness of the educational process, therefore pedagogical innovation, in accordance with the latest trends in education, should include certain theoretical blocks of concepts and principles. Among them are: novelties in the system of education and in pedagogical science, adaptation of the new by social and pedagogical community, application of interactive teaching methods, a system of recommendations for theoreticians and practitioners regarding innovative educational processes in education and their management.

The effective organization of innovations in an educational institution depends on the development of its potential, the professional competence of teaching staff to work under challenging conditions, and creation of scientific-methodical and material-technical support for innovative changes.

The purpose, subject and research methods
The purpose of the study is to highlight interactive methods that improve the understanding of the theory and activate cognitive interest in the studied accounting disciplines that affect the students’ competencies formation.
Theoretical and practical elements of interactive methods used in the accounting disciplines teaching and their impact on the students’ competencies formation form the subject of the study.

The requirements of the modern world, where knowledge and technology are updated faster than generations change, should direct the educational process not only to obtaining the basic knowledge, but also to the acquisition of the need, abilities and skills to independently receive new knowledge and information throughout life and use it effectively in practice. There is a need for a socially and professionally active individual who has high competence, professional mobility, independence, the ability to constantly improve their professional skills, and professionally implement further creative growth.

Competitive specialists must possess professional skills and abilities based on modern specialized knowledge of a certain field and a high level of professional competence established on critical thinking and the ability to apply theoretical knowledge in practice. By human competence, researchers understand a specially organized set of knowledge, abilities and skills that are acquired in the learning process [1, 2]. They enable a person to determine, that is, to identify and solve, regardless of the situation, problems specific to a certain sphere of activity. The literature analysis regarding this problem gives reason to note that the concept of "competency" is traditionally used in the sense of "area of authority and rights", and "competence" is usually associated with awareness, authority, qualification, or "a set of necessary knowledge and personal qualities that gives the right to professionally approach the solution of issues in a certain field" [3]. The competent approach is oriented towards the final result of the educational process, aimed at forming the future specialist's readiness to effectively use potential opportunities and external resources to achieve the set goal. The concept of "formation" in pedagogy is considered as a result of human development, associated with purposeful changes through upbringing, education and training. It is important to study the professional development of an individual together with its operational and consumer-motivational components [5].

Professional development is a multi-level process consisting of four main stages: emergence of professional intentions and admission to a professional institution; reproductive assimilation of professional knowledge, abilities and skills; professional adaptation (imitation and adaptive phase of professional development); realization of personality in professional activity (productive and realization phase of professional development). Depending on the main didactic goal of professional training, the educational process can be divided into theoretical and practical training. The prominent goal of theoretical training is obtaining the theoretical basis of profession, and the practical one’s aim is to form a system of professional abilities and skills, that is, the practical mastery of professional activity. In professional training, it is the experience of implementation that is the main function of the relevant accounting disciplines.
Modern economic and financial changes, which are taking place not only in our country, but throughout the world, encourage an increase in the professional requirements of a modern specialist. This is primarily due to the complexity and changeability of regulatory and legislative acts, constant improvement, raising the importance of disclosure and providing reliable information to users. At the same time, the requirements for the specialists’ social responsibility concerning the financial indicators’ reliability and continuous professional development are growing. Therefore, there is a need to strengthen the requirements for future specialists’ education, improve the training of teaching staff, and review approaches to teaching style and methodology. Modern education should be aimed at creating a specific environment that provides student-centred education, output-oriented study program, competence-based approach in designing and implementing educational programs, and result-based education [1].

Current situation requires changes in the educational process content: it is no longer a process of transferring the sum of knowledge or information, not repeating the main results, but competences formation, experience, self-realization based on natural abilities and development of student capabilities. Key competences constitute a basic set of the most general notions, to be detailed in a complex of knowledge, abilities, skills, values and relationships by academic fields and life spheres.

The use of interactive methods in teaching accounting disciplines ensures that students master such competences as: fluency in accounting terminology and ability to use it correctly; students’ ability to properly record assets, capital and liabilities on accounts; methods of recording on accounts and in the registers of individual economic operations and processes in accordance with the current regulatory documents; the ability to fill in primary documents and accounting registers; to know the rules for filling in and submitting the company's financial statements; the ability to summarize the results of the accounting process; understand, read and perceive accounting information from the point of view of managerial decision making. In order to obtain a productive result and ensure effective training, teachers of accounting disciplines should use innovative methods and the latest teaching technologies, among which the project method occupies an important place. This technology changes the traditional approach to education, because it is aimed at developing the cognitive abilities of modern youth, forming the ability to independently find solutions through various forms of activity. Therefore, the correct use of teaching methodology with the use of innovative technologies makes it possible to create appropriate conditions for each student’s knowledge and abilities development; forms the motivational, emotional-volitional and intellectual components of the personality; develops creative and analytical thinking; ensures a high level of graduates’ competitiveness on the labour market of Ukraine and Europe.
Reforming education and the demands for graduates during martial law should fundamentally change educational teaching methods. Nowadays there has been outlined the transition from authoritarian pedagogy to humanistic personality development, from knowledge accumulation to the ability to operate it, from "one-time" education to continuous one, and from group education to individual approach. The new paradigm of education conditioned the renewal of vocational education. This process is especially relevant in connection with the radical changes in education taking place in foreign countries.

Educators, psychologists, methodologists of accounting disciplines feel the need of such methods that would help to implement a personal approach in education. This approach is one of the most important principles of pedagogy. Today, it is no longer possible to teach subjects traditionally, when the teacher is at the centre of the educational process, and the student silently perceives the material, listens to explanations at lectures or reports at seminars and practical classes, performs control tasks, passes tests, exams, receives grades for the knowledge and skills acquired during the training process.

The implementation of interactive methods in the accounting disciplines teaching makes it possible to fundamentally change the attitude towards the object of study, turning it into a subject. The student becomes a co-author of a lecture, seminar class, etc.

The essence of interactive learning in professional competences formation is that the educational process involves constant and active interaction of all learners. This is co-learning, mutual learning (collective, group learning in cooperation). Interactive learning is not entirely new, as similar approaches have already been used since ancient times.

During interactive learning, the learner becomes not an object, but a subject of learning, he appears an active participant in events and his own education and development. This provides internal motivation, which contributes to effectiveness, and increases interest in the learning process. Interactive learning methods are a part of person-oriented approach, as they contribute to socialization of the individual, awareness of oneself as part of a team, one's role and potential.

In the modern world, it is impossible for one person to know everything, even in a separate field of knowledge. Students need other skills: to think, to understand the essence of things, to make sense of ideas and concepts and to be able to find necessary information, interpret it and apply it under specific conditions. Interactive technologies contribute to this. Research conducted by the National Training Centre (USA, Maryland) proves that interactive learning makes it possible to increase the studied material percentage, and affects not only the student’s consciousness, but also his feelings, and will (actions, practice).

The key concept of interactive methods is interaction. Interaction is understood as direct interpersonal communication, the most important feature of which is recognized as a person's ability to "take the role of another", imagine how
he is perceived by a communication partner or a group, and accordingly interpret
the situation and construct his own actions. Pedagogical interaction is an exchange
between a teacher and students, in which the activity of one determines the activity
of the other (others) [12, c. 62]. It is a process of the tutor and the learner joint
activity, the attributes of which are:
- participants acting in the same time and space, which creates the
  possibility of personal contact between them;
- a common goal, the expected result of activity, which meets the
  interests of everyone and contributes to the realization of everyone's needs;
- planning, control, correction and coordination of actions;
- distribution of a single process of cooperation, joint activity between
  participants;
- interpersonal relations [5, c. 16].

Thus, interactive methods mean enhanced pedagogical interaction, mutual
influence of participants in the educational process through the prism of their own
individuality and personal life experience. This is a process of intensive,
intersubjective communication between the teacher and the student (the teacher
as the subject of his own professional activity puts the student in the place of the
subject of educational activity). Pedagogical interaction is characterized by a high
degree of intercourse intensity between its participants, their communication,
exchange of activities, change and diversity of their types, forms and techniques,
purposeful reflection by participants of their activities and interaction that took
place. Pedagogical interaction and the implementation of interactive pedagogical
methods are aimed at changing and improving participants’ models of behavior
and activities [15, c. 17].

That is why, when studying accounting disciplines, the educational
process must be organized in such a way that it contributes to the formation of
accounting culture in our society, the development of future specialists’
professional skills in the field of accounting.

The teacher's role is to offer such learning situations that are
professionally valuable for the learner, as they have a professional emphasis,
satisfy the learner’s cognitive interest and at the same time enable him to reveal
and realize his professional competence. This is best manifested through the use
of practical classes with elements of training, seminars-conferences, and lectures
with visualization elements.

The "business game element” method is a complex role-playing game
with different interests of its participants and a decision should be made at the end
or during the game. Role-playing games help to develop learner’s qualities such
as communication skills, independent thinking, etc. They take place in the form
of a group thinking search, which requires the communicative involvement of all
game participants. In essence, this method of learning is a special form of
communication. The business game ends with a summary, where the main
attention is paid to the obtained results analysis, which are the most significant for practice. However, the final phase can be expanded to reflect the entire course of the game. The objects of such reflection can be: the dynamics of individual and group mental processes’ trajectories; the dynamics of collective opinion formation [12, c. 43-45].

The program material teaching is carried out by activating the students’ knowledge, both retrospective, built on the basis of inter-subject connections, and newly created, which the student receives during the lecture with the help of the teacher and independent thinking.

The use of “training elements” in practical work allows you to bring the implementation of practical tasks closer to real professional situations, because training is a form of specially organized education. During its implementation, there are resolved the personality development issues, the communication skills formation, focused on practicing and consolidating knowledge. During the training, internal attitudes change, knowledge expands, and the experience of a positive attitude towards oneself and the people around one arises.

The general goal of the training is personality development, but along with this main goal, there are a number of accompanying ones:
- increasing the socio-psychological competence of the participants and developing their abilities to effectively interact with the people around them;
- forming an active social position of the participants and developing their abilities to make significant changes in their lives and the lives of the people around them;
- raising the level of psychological culture.

The goals of the training are specified in separate tasks:
1. Mastering certain socio-psychological knowledge.
2. Development of the ability to consciously and fully know oneself and other people.
3. Diagnosis and correction of personal qualities and skills, removing the barriers that prevent real and productive actions.
4. Learning and mastering individualized methods of interpersonal interaction to increase its effectiveness.

Training can be considered as one of the main forms of effective teaching in higher educational institutions. Through it the learning process becomes more creative and active.

A seminar class is a type of educational class in which the teacher organizes students to discuss issues on topics determined by the curriculum.

The purpose of the seminar class is to promote the development of students’ creative independence, to deepen their interest in science and scientific research, to develop their language culture, ability to speak publicly and participate in discussions. Separate requirements include a teacher’s mandatory summary of the discussed topic and evaluation of the student’s contribution.
It is known that a seminar is a special form of educational practical classes, which consists in the students’ independent study of individual questions and topics of the lecture course, as assigned by the teacher, followed by the educational material preparation in the form of reports, messages, presentations, etc. It is a type of a practical training aimed at in-depth processing of theoretical material, which contributes to the students’ cognitive activation, formation of independent judgments, ability to defend one's own opinions, argue them on the basis of scientific facts. It helps to master the fundamental knowledge, to develop logical thinking, to form beliefs, to create culture tolerance and actively influence the individual social formation.

The didactic goals of seminar classes are as follows:
- optimally combine lectures with students’ systematic independent educational and cognitive activities, their theoretical training with practical one;
- develop abilities, skills of mental work, creative thinking, and ability to use theoretical knowledge to solve practical problems;
- form the students’ interest in scientific work and involve them in scientific research carried out by the department;
- ensure systematic revision, deepening and consolidation of students’ knowledge on a certain topic;
- provide pedagogical conditions for deepening and consolidating the students’ knowledge of the basics of the course, acquired during lectures and in the process of independent study;
- encourage students to engage in collective creative discussion of the most complex issues of the educational course, stimulate them to independently study scientific and methodical literature, and develop their self-education skills;
- teach methods of facts, phenomena and problems analysis;
- form the skills and abilities of various types of future professional activity;
- test and control of students’ knowledge of individual sections and topics of the program, to form abilities and skills in performing various types of future professional activities.

Seminar classes perform the following main functions:
- educational (deepening, concretization, systematization of knowledge acquired during lectures and in the process of independent study for the seminar);
- developmental (development of students’ logical thinking, acquisition of skills to work with various literary sources, formation of skills and abilities to analyse facts, phenomena, problems, etc.);
- educational (responsibility, ability to work, formation of a communicative culture and thinking, the need to rationalize educational and cognitive activities, instilling interest in studying a specific discipline and profession);
diagnostic-corrective and controlling (control over the quality of studied educational material, identification and filling of gaps).

"Seminar-conference" is the most difficult type of seminar. The teacher determines in advance the topic, goal and tasks of the seminar, formulates basic and additional questions, distributes them among the students taking into account individual capabilities, selects literature, encourages them to research materials on the topic, conducts group and individual consultations. During preparation for such a seminar, observations, excursion materials, research results, additional literature, etc. are used. It is advisable to invite experts on the problem under discussion.

The success of "seminar-conferences" in higher educational institutions largely depends on their rational organization and active methods used for its realization.

In addition to organizational aspects, the methodology of seminars-conferences plays an important role.

The main methods used are the teacher’s words (introduction and closing speech) and student’s oral presentations, as well as asking questions, illustrations and demonstrations. Of course, all of them are used not separately, but in unity. There is not a single seminar class that is conducted by one method. Different methods are used every time, although one of the methods may dominate.

The main component of most seminar classes is students’ presentations, which can be in the form of reports, illustrations, and demonstrations. After the student’s speech, a discussion takes place, where both the presenter, the teacher and the audience take part. The teacher directs it with problematic questions, engages students in the exchange of opinions and discussions.

During the seminar, the teacher:
- revises and consolidates students’ knowledge;
- demonstrates the ambiguity of approaches to solving theoretical problems;
- prepares for the theoretical knowledge application in practice;
- controls the material application.

"Visualization process" is the folding of mental content into a visual image; being perceived, the image can be deployed and serve as a support for adequate mental and practical actions.

"Lecture - visualization" is a visual form of presenting the lecture by technical means of education or audio-video equipment (video lecture). When giving a lecture with elements of visualization, electronic documents are used, which differ in complex multimedia content and special reproduction control capabilities. Reproduction can be automatic or interactive, including the remote one. When preparing for a lecture with elements of visualization, the teacher spends much more time than when preparing for regular classes, and the lecture itself is conducted using expensive computer equipment and multimedia tools.
Naturally, there is a question about the effectiveness of this technology and the students’ attitude to it.

The main advantages of a visualization lecture compared to a traditional lecture are: visual perception of information; increase in the psychological-pedagogical, methodical, language-didactic potential of the material presentation due to slide presentation and its visual perception; organization of interactive communication in the "teacher - learner" system; creation of an emotionally positive educational environment, a comfort zone for effective assimilation, analysis and synthesis of educational material and, on this basis, establishment of inter-subject connections to activate the educational and cognitive activity of future specialists; increasing motivation to learning the material; dialogue communication in the system "student-teacher", "student - student ", "teacher - technical device - student "; developing the abilities and skills of creative understanding of visual information with its subsequent use in professional activities.

The main condition for the use of interactive learning methods is the students’ initiative in the educational process, which is stimulated by the teacher as a consultant.

Interactive learning technologies stimulate learners’ cognitive activity and independence. This model assumes communication in the student-teacher system, the presence of creative (often homework) tasks as mandatory. The aim of the interactive model is the organization of comfortable learning conditions in which all students actively interact with each other. The interactive creativity of the teacher and student is limitless. It is only important to skillfully direct it to achieve the set educational goals.

**Results of the research - conclusion**

Therefore, the use of interactive methods in teaching accounting disciplines is a process of organizing the future specialists’ training and a means of developing their professional competence. It is possible to single out the main factors that influence the students’ competence formation: professional and cognitive interest and student’s professional orientation, his value orientations; material and technical base of the educational institution; training technology in educational institutions; professional competence of teachers; student’s cognitive and special abilities; practical training content; forms and methods of practical training, etc.

**References**

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Abstract
The article describes the analysis of pedagogical research on the use of interactive methods in teaching accounting disciplines in the formation of education seekers’ competencies.

Keywords: academic discipline, classification, interactive teaching methods, innovation, competence, professional attitude

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