



Modern Forms and Methods of Training Specialists for Economy

Tatyana Anatolievna Snetkova¹, Sergey Eduardovich Markaryan² and Tatyana Vasilievna Elsukova³

¹Associate Professor, Institute of Management, Kazan Federal University Russia.

²Associate Professor, Head University / Institute of Management, Kazan Federal University Russia.

³Senior Lecturer, Institute of Management, Kazan Federal University Russia.

(Corresponding author: Tatyana Anatolievna Snetkova)

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ABSTRACT: In today's specialist training conditions interactive teaching methods are becoming increasingly widespread, reflecting the urgency of research. The aim of the research is elaboration and implementation of new ways and methods of economists training and retraining in the educational process. The authors have developed and are proposing interactive teaching methods such as business games, training, case studies, round table discussions in the educational process at the Kazan (Privolzhsky) Federal University. In the learning process participants interact with each other, exchange information, jointly solve problems, simulate situations, evaluate the actions of others and their own behavior, immerse themselves in a real atmosphere of business cooperation in resolving the economic life of the economic entity. The introduction of interactive forms of instruction has aimed at the formation of professional skills and skills of economists of a new type - specialists with a new creative thinking in the sphere of various sectors of the economy.

Keywords: Interactive methods, professional skills, educational process, training of specialists, economics, business game, chief accountant, accounting

I. INTRODUCTION

The word "interactive" came to us from English word "interact". "Inter" is "mutual", "act" - to function. Interactivity means the ability to interact or be in the mode of conversation, dialogue with someone (person) or something (for example, the computer).

Interactive training is a special form of cognitive activity organization, the way of knowledge gaining, which is performed in the form of students' joint activity [12]. All participants interact with each other, communicate, solve problems together, simulate situations, estimate the actions of their own and some other's behavior and plunge into the real atmosphere of business cooperation for problem solving. One of the purposes of interactive training is creating the comfortable conditions wherein the student feels the success and the intellectual solvency making the process of training productive.

The educational process is organized in a way where by almost all learners are involved in knowledge gaining, have an opportunity to understand and react to what they know and think. High level of mutually directed activity of interaction subjects, emotional and spiritual uniting of participants is the peculiarity of interactive methods.

In interactive training the teacher's activity gives way to trainees' activity, however, creation of conditions for their initiative becomes a goal of the teacher, unlike the interaction between the teacher and trainee in the traditional forms of lessons [2].

During conversational training, students learn to think critically, solve complex problems by analyzing circumstances and relevant information, to ponder on alternative opinions, make the thought-over decisions, participate in discussions and communicate with other people. Work in pairs and groups, research projects, role-playing games, work with documents and various sources of information are performed for this purpose. Furthermore, the creative types of activity are used at the lessons.

II. METHODS

The educational process based on interactive training methods is performed so that all students of a group without exception participate in knowledge gaining process. Joint activity means that everyone makes special individual contribution during the work, exchange knowledge and ideas. The activity methods take place as well. Individual work as well as in pairs and groups is organized, the project work, role-playing games are used; work is performed using documentations and a variety of other information sources [13]. Interactive methods are based on cooperation, trainees' activity, group experience, obligatory feed-back.

Generally, three forms of teacher-student interaction were formed, approved and widely adopted [11]:

- (a) passive methods;
- (b) active methods;
- (c) interactive methods.

The passive method (Fig. 1) is teacher-student interaction form wherein the teacher is the main character and a guide of the lesson course, while students act as the passive listeners, subordinated to the teacher instructions. During passive trainings a teacher and students communicate by questionings, individual works, examinations, testing.

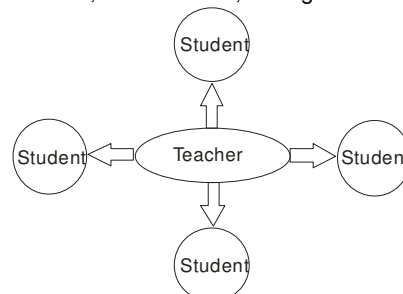


Fig. 1. Passive method of training.

The active training method (Fig. 2) is a form of teacher-student interaction wherein students are not passive listeners, but active participants; students and a teacher are on equal terms.

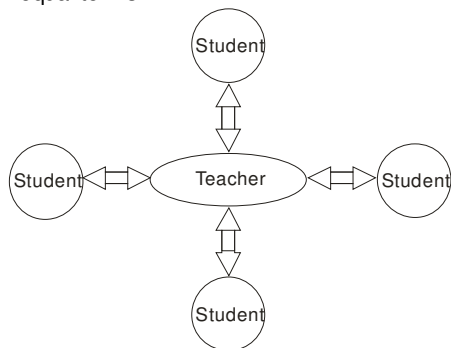


Fig. 2. Active method of training.

Unlike active methods, interactive methods (Fig. 3) are focused on wider interaction of students not only with the teacher, but with each other as well; and also on the dominance of student's activity throughout the training. In other words, interactive training is, first of all, a conversational training wherein not only interaction between a student and a teacher, but also between students itself takes place.

Interactive training forms sharply change the teacher's role by stopping it from being central [10]. A teacher only regulates the training process and is engaged in its general organization, preliminarily prepares the necessary tasks, questions or subjects for group discussions, gives advices, controls timing and an order of prepared plan implementation. Participants address to the personal and other people's social experiences, thus they should start to communicate with each other, solve the assigned tasks together, overcome the conflicts, find the general common points, compromises.

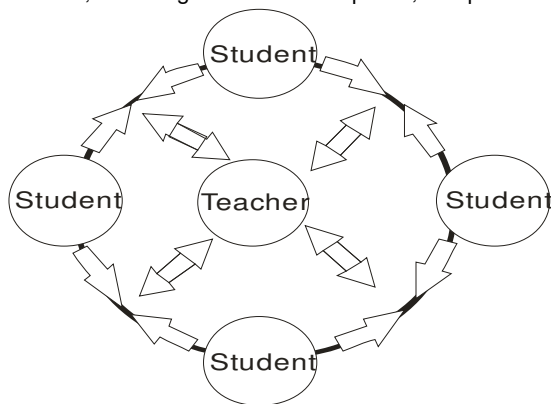


Fig. 3. Interactive method of training.

Preparation and formation of economists, new type - experts with a new, creative thinking in various branches of economy, developed informative and creative approaches is needed today [6].

The study of the "Business administration in accounting" discipline by economic higher education institutions' students under modern conditions is impossible without application of interactive training methods, like learning through the action or joint solution of issues arising in practice. In this case, it is all about cooperation between a teacher and student and each other.

III. RESULTS AND DISCUSSION

Throughout the "Business standards for document flow management in accounting" lecture, implementation of

interactive training method, by application of conversational elements, asking questions to the audience and receiving answers, is suggested. For instance, the students playing a chief accountant tell about their actions on document flow management at the enterprise [8]. It causes interest and draws student's attention to the studied subject. While answering students use the theoretical and practical experience available for them [1]. This form of communication allows the teacher and the whole audience to evaluate the ability of bachelors to adapt the gained knowledge and skills in the field of business administration for the specific conditions of accounting management in business units.

For "Business administration in accounting" practical training a business game method is effective. Since the business game is one of the main active training methods, i.e. training through action. It covers all existing interactive training methods [7].

By using the business game method in learning, the following pedagogical functions are successfully realized:

- (a) idea formation in future experts about professional activity in its dynamics;
- (b) implementation of both, professional and social experiences, including decision-making experience;
- (c) development of professional theoretical and practical thinking [5].

The following business games are offered for bachelors in educational process:

- (a) interaction between chief accountants (accountants) and enterprise managers;
- (b) interaction between reporters and auditors;
- (c) interaction between reporters and programmers (representatives from the companies developing the software for accounting and report formation).

In our opinion, for the first game, the following scenarios might be interesting: preparation of questions on the enterprise reports by the users; discussion of report formation with enterprise report managers and users; development of ideas on the enterprise reporting by users, preparation of the critical remarks on the reporting rules by users (with corresponding verification and examples from practical experiences); preparation of answers to such critical remarks by reporters; joint development of possible alternations on reporting rules.

The following scenarios can be offered for the second game: checking the information used by the enterprise for object fair value establishment, implementation of standards' requirements on disclosure information; accounting policy's changes correction and reflection of such changes in reports, identification by auditors of the methodical mistakes made by reporters; discussion of those mistakes and measures with reporters for their prevention in the future; joint development of offers on implementation and alternation of accounting policies of the enterprise by internal auditors and reporters; validation by internal auditors of professional judgments pronounced by reporters [4].

The following scenarios can be assigned to the third game: development by reporters of requirements for the internal operation accounting between the companies within the group; development of programs for report transformation; offers from programmers for the accounting process improvement for fast closing.

Using role-playing and imitating games in educational process assumes a division of students into subgroups (4-5 people) and an individual task selection. A "chief accountant" is appointed by the teacher in each subgroup. Functions between other participants of the subgroup - the subordinated accountants are distributed

by the appointed chief accountant. Students independently perform tasks on the basic data developed to each task of a studied subject [3].

As visual aids tax audit materials, graphics on document flow, accounting policies, etc. are used. Technical capabilities of computer technologies are used for demonstration of visual aids. Visual aids increase the efficiency of the classes.

One of the most popular methods of training and work in groups on seminars is a brain storm. The brain storm consists of two stages. The purpose of the first stage is to provide as much offers as possible to the question posed. At this stage the discussion, criticism and assessment of the provided offers, generally, are not held. The second stage consists of discussion, classification, selection of perspective offers. For more active implementation of this method the students participating in brain storm divided into groups.

The final stage of studying the course "Business Administration in Accounting" is holding a roundtable discussion.

The roundtable discussion is a method of active training, one of the organizational forms of cognitive activity of trainees allowing to consolidate the knowledge gained earlier, fill missing information, create abilities to solve problems, to strengthen positions, to learn about the culture of discussion. The attribute of a roundtable discussion is the combination of thematic discussion with the group consultation [9].

The main purpose of roundtable discussion is to develop the professional abilities in trainees, so trainees will be able to state their thoughts, reason their observations, prove the proposed solutions and defend their beliefs. Therefore, solidifying of knowledge and independent work with the additional materials and identification of problems and questions for discussion are performed.

IV. SUMMARY

The following tasks should be accomplished during a round table discussion:

- (a) consideration of one or two problem, finding critical situations on the subject provided;
- (b) illustration of opinions, provisions using variety of visual materials (scheme, diagrams, graphics, audio, videos, photos, movies);
- (c) high-grade preparation of main speakers (not to be limited to reports, reviews, but also to express the personal opinion, provide proofs, arguments).

It is recommended to organize a roundtable discussion as follows. A teacher formulates (it is recommended also to attract students) questions, discussion of which will allow to consider a problem comprehensively. Questions are distributed to subgroups and participants for meaningful preparation. Experts (lawyers, sociologists, psychologists, economists) can be invited in order to cover some specific questions. Questions should be revealed in a certain sequence during the lesson.

V. CONCLUSIONS

The main components of a roundtable discussion on any subject are discussion itself and debate.

Introduction of interactive training forms is one of the most important directions for student training improvement in modern higher education institutions.

Interactive training methods are aimed at joint educational activity, teacher-student active interaction. The main methodical innovations in the educational process are connected with application of interactive training forms and methods today.

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