

СЕКЦІЯ 1

ОБЛІК, АУДИТ ТА ОПОДАТКУВАННЯ

Голова секції

Тетяна Косова, доктор економічних наук, професор, завідувач кафедри фінансів, обліку та оподаткування;
Tetiana Kosova, Doctor of Economics, Professor, Head of the Department of Finance, Accounting and Taxation;

Заступник голови секції

Олена Рибак, кандидат економічних наук, доцент, доцент кафедри фінансів, обліку та оподаткування Національного авіаційного університету;
Olena Rybak, Candidate of Economic Sciences, Associate Professor, Associate Professor of the Department of Finance, Accounting and Taxation of the National Aviation University.

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Clobanu Ghenadie,

Doctor of economics, Senior researcher incsmpps,
ARTIFEX University of Bucharest (Romania)

Ovsiuk Nina,

Doctor of economics, Professor,
Professor at the Department of finance, accounting and taxation
National Aviation University

Diana Rudenko

Master student
National Aviation University

ANDRAGOGICS OF ACCOUNTING

Abstract. The accounting andragogics is defined as a system aimed at improving the effectiveness of adult education in the field of accounting, taking into account their individual needs, prior knowledge and work experience. Using this approach, teachers can create curricula that actively involve students in the learning process, taking into account their individual characteristics.

Key words: Andragogic, adult learning, accounting, education, andragogics principles.

The basis of the andragogic is methodological knowledge, psychological and pedagogical knowledge about an adult, general cultural knowledge and skills, theoretical and technological knowledge of active methods and forms of adult learning, methodological knowledge, practical and technological knowledge and organizational skills, design knowledge and skills [2].

One of the classics of adult education, American teacher E. Lindeman, at the stage of the birth of the doctrine said: "This is new the beginning is called adult education, not because it is intended for adults, but because its horizons determine adult life, maturity." [1]

The development of an understanding of the term "andragology" and a new approach to adult learning as self-directed learning contributed to the work of American theorist and practitioner Malcolm Noulz [3].

The word “andragogy” comes from the Greek words “andros” (ander) – man and “agogos” (agogos) – leader.

Andragogika is defined as the theory and practice of adult education.

In the context of accounting, this means an approach to the preparation and development of accountants that takes into account the characteristics and needs of adult students.

The basic principles of accounting andragogics may include:

Autonomy: Mature students have a greater need for autonomy and the definition of their own learning goals.

Experience: Adults learn more effectively when new knowledge and skills are linked to their own experiences.

Andragogika, thus, makes it possible to use the practical application of theoretical concepts related to accounting.

Professional orientation: Training is aimed at solving specific problems and problems that arise in the work of the accountant.

Courses can be focused on solving practical problems in accounting and finance.

Cooperation: Cooperation between teachers and students in Andragogika is very important.

It is important to promote the exchange of experience and knowledge between those involved in the educational process.

Result orientation: Adult students are often taught to achieve specific results and goals. Therefore, it is important from the very beginning to determine the goals and expected learning outcomes.

The reverse accounting approach can contribute to more effective and focused learning for mature students who already have some experience and knowledge in accounting.

Conclusions. Thus, the andragogics of accounting is a modern approach to training aimed at effective professional development of specialists in this field, providing them with the opportunity to develop in the context of their own experience and professional goals.

It is an approach to the training and development of specialists in the field of accounting, which focuses on the unique features of adult students. This approach is based on autonomy, experience, task-oriented, collaboration and result-oriented approach as key learning principles.

Key aspects of accounting andragogics include creating an open and supportive environment for self-learning, using practical examples and tasks aimed at solving real-world problems in accounting, as well as actively participating students in decision-making and exchange experiences.

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