



FORMATION OF MASTER PROGRAMS OF BUSINESS ACTIVITY IN THE FIELD OF ACCOUNTING AND AUDIT

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ABSTRACT

Training of specialists in accounting, analysis and control in the General public administration sector (previously budgetary institutions and financial bodies) is very limited and even fragmentary: there is no basic training at the first two levels of higher education — primary and first (bachelor's) (with the exception of the subject "Accounting in budgetary institutions") and the actual beginning of training at the second — master's level. Obviously, this approach limits the possibilities of future applicants of educational, scientific and scientific level for the specified direction, since: acquired knowledge in the process of studying General disciplines in the specialty (previously "Accounting and audit", now — "Accounting and taxation") at the primary and first level of education do not allow you to work out and understand the problems of accounting, control and analysis in the General public administration sector, while

the second (master's) level, as a rule, thanks to practice, allows you to form mainly practical information about accounting, control, analytical support for management of the main subjects of the above-mentioned institutional sector. The purpose of this work is to develop approaches to training specialists in accounting, analysis and control in the General public administration sector in the context of modernization of higher education.

Keywords: business activity, accounting, audit, formation, program, discipline, control.

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1. INTRODUCTION

The Central position between the listed Sciences / disciplines is occupied by the science "Accounting in the management of budgetary institutions", which is explained by modern trends in economic development in the world [1]. We are talking about deepening the integration processes inherent in the modern world economy, which, in turn, have led to the formation of fundamentally new requirements for the management system of budget institutions, including accounting as an information source for making informed management decisions at all levels of management. This discipline is related to the disciplines of both bachelor's and master's level of training, in particular with the courses: "Economic theory", "enterprise Economics", "Accounting", "Financial accounting", "Accounting in budgetary institutions", "Finance", "Budget management", "Economic legislation", "Information systems and technologies in accounting", "Management accounting and analysis in budgetary institutions", "Organization of accounting in budgetary institutions".

The purpose of the development of science in the context of training masters of specialty 8.03050401: the formation of a modern system of knowledge on the preparation and provision of accounting information as a basis for making informed management decisions at all levels of management of budgetary institutions [2]. The main tasks of science: study of the conceptual basis for applying the results of the accounting subsystem as an information source of the management system of budget institutions; acquisition of skills for building and transforming the accounting subsystem in the management system of budget institutions; study of methods and techniques for providing accounting information for current and potential needs of management of budget institutions; formation of professional judgments in the field of accounting in the management of budget institutions, when developing and implementing the strategy of an economic entity. The subject of science is a set of theoretical and practical issues of formation and provision of accounting information for the management of budgetary institutions.

2. MATERIALS AND METHODS

The acquisition of science will allow students to form such competencies in the specialized object of professional activity of specialists of the master's level of training in the program "accounting and control in the sector of General public administration"[4]:

1. Knowledge of the General provisions and features of the functioning of budgetary institutions as a kind of economic entities and their management mechanism.
2. Knowledge of theoretical, methodological and practical bases of using accounting data as information support for management of budget institutions.

3. Ability to apply accounting tools in the management of budget institutions.
4. Perfectly know the regulatory support of accounting in budgetary institutions.
5. Ability to form an expert opinion and professional judgment regarding the construction and transformation of the accounting system for the needs of management of an economic entity.
6. Possession of theoretical knowledge and practical skills of accounting information management: be able to evaluate information about future costs and revenues for making managerial decisions; be able to form and use information to ensure budget savings; be able to form and provide accounting information to ensure the targeted use of budget funds; be able to form and provide accounting information to ensure the safety of property; be able to form and provide accounting information for managing expenditures on protected budget items; be able to generate and provide accounting information to ensure the implementation of budget programs; be able to generate, provide and interpret accounting information for risk management of an economic entity; be able to advise the management staff of an economic entity regarding accounting information provided in accounting reports [7].
7. Ability to build an accounting system for management needs.
8. Ability to evaluate the quality of accounting information.
9. Ability to use accounting as an information source of the system of strategic management of budgetary institutions.

Table 1 Level-level structure of higher education in Europe [5]

Level	Characteristics of the level	Appropriate degree
initial level (short cycle) of higher education	it provides for a person to receive General cultural and professionally oriented training, special skills and knowledge, as well as certain experience in their practical application in order to perform standard tasks provided for primary positions in the relevant field of professional activity	Junior bachelor
first (bachelor's) level	provides a person with theoretical knowledge and practical skills sufficient for the successful performance of professional duties in the chosen specialty	bachelor
second (master's) level	provides a person with in-depth theoretical and / or practical knowledge, skills in the chosen specialty (or specialization), General principles of methodology of scientific and / or professional activities, and other competencies sufficient for the effective implementation of innovative tasks of the appropriate level of professional activity	master
the third (only) level	it provides a person with theoretical knowledge, skills and other competencies sufficient to produce new ideas, solve complex problems in the field of professional and / or research and innovation, master the methodology of scientific	PhD

Level	Characteristics of the level	Appropriate degree
	and pedagogical activities, as well as conduct their own scientific research, the results of which are of scientific novelty, theoretical and practical significance	
scientific level	it provides for the acquisition of competencies for the development and implementation of research methodology and methodology, the creation of new system-forming knowledge and / or advanced technologies, the solution of an important scientific or applied problem that is of national or global significance	doctor of science

The content of the discipline "Accounting in the management of budget institutions" for individual modules and topics is defined as follows [8]:

Module 1. General provisions of accounting support for the management of budgetary institutions.

Topic 1. Budget institutions as a kind of economic entities and their management mechanism.

Topic 2. Accounting in the information system for managing budget institutions.

Topic 3. Accounting tools in information support of managerial decision - making in budgetary institutions.

Topic 4. Regulatory and professional quality assurance of accounting information in the management of budget institutions.

Module 2. Accounting support of managerial decision-making in budgetary institutions.

Topic 5. Assessment of future expenses and revenues and management decision - making.

Topic 6. Accounting in ensuring the regime of economy of budgetary funds.

Topic 7. Accounting for the targeted use of budget funds.

Topic 8. Accounting in ensuring the safety of property of budgetary institutions.

Topic 9. Accounting in the management of expenditures for protected budget items.

Topic 10. Accounting for the implementation of budget programs.

Topic 11. Accounting in risk management of budget institutions.

Topic 12. Accounting in the strategic management of budget institutions.

An equally important position in the curriculum of the master's level program "Accounting and control in the General public administration sector" is the discipline of the sample cycle "systems and models of budget accounting", since without studying the history of this subsystem of national accounting, it is not possible to determine the ways of its further development [9]. The system-model approach, which is the basis of this discipline, presupposes a preliminary master's degree in philosophy and research methodology, as well as the acquisition of knowledge in the field of history of Economics and economic thought in General in the world and in Ukraine. This discipline is related to the disciplines of both bachelor's and master's level of training, in particular on the courses: "accounting Systems and models", "Accounting in budget institutions", "Budget management", "Legal support of budget accounting", "Management accounting in budget institutions", " Organization of accounting in budget institutions", " Financial analysis in budget institutions", "Reporting of budget institutions", "Accounting for budget execution in the State Treasury service". The main

objectives of the discipline are: to study the evolution of budget accounting in the context of the concepts "system", "process", "model" and their elements; to master the main categories of budget accounting; to acquire the skills to reproduce the construction and transformation of systems and models of budget accounting within the relevant historical stages; to process General approaches to determining the prospects for the development of budget accounting in the short term [10; 11]. The subject of the discipline is a set of theoretical, methodological, methodological and organizational issues of budget accounting in the context of its historical development [6].

BRANCHES OF ACCOUNTING	
FINANCIAL ACCOUNTING	Systematic method of recording transactions, main purpose- P/L & B/S, useful to creditors, banks, financial institutions, etc, accurate picture of financial position
COST ACCOUNTING	Evaluating cost, cost calculation by considering all factors of both manufacturing & administration, goal-price fixation, cost control, pinpoints wastages, leakages
MGT. ACCOUNTING	Better administration, efficient decision making via MIS, CVP & BEP analysis, etc., profit enhancement, secrecy of records, useful to creditors, shareholders
AUDITING	Auditor inspects & certifies the A/Cs for accuracy, internal audit by the co. employee also performed
TAX ACCOUNTING	Preparation & filing of tax returns, compliance of laws, tax reports preparation , reduction of taxes in legal way, verification, considering different aspects of taxes,
FUND ACCOUNTING	Keeping records of funds of NPOs, separate funds maintained for separate works for assurance of usage
GOVT. ACCOUNTING	Keeping records for central & state govt. for allocations & utilization of various budgets to ensure proper usage
FORENSIC ACCOUNTING	Calculates damages or settling disputes in legal matters, investigations carried out, also called legal accounting
FIDUCIARY ACCOUNTING	Accounting & evaluation of a third party's business & property maintained under the care of another person.

Figure 1 Branches of accounting [9]

Mastering the discipline will allow students to form the following competencies for a specialized object of professional activity of specialists of the master's level of training in the program "accounting and control in the sector of General public administration" [12]:

1. Knowledge of General approaches to the system-model approach in the study of the history of budget accounting, components and elements of the system and models of budget accounting in General.
2. Knowledge of the main stages of development of budget accounting and their features against the background of demonstrating a creative approach to their understanding in the context of knowledge of the culture of thinking, operational perception of information, the ability to generalize and analyze.
3. Ability to identify the main problems of the historical development of budget accounting and their cause-and-effect relationships in the context of the overall development of the economy and society.

4. Ability to analyze and critically evaluate the main accounting approaches in their historical development.
5. Own the General provisions of the normative support of budget accounting and its historical development.
6. Possession of theoretical knowledge and practical skills regarding object-based budget accounting, including in the context of: income and expenses, expenses, calculations, non-current assets, stocks, liabilities, capital and other accounting objects of budget accounting entities [13].
7. Ability to build models of budget accounting according to the main stages of its development.
8. Ability to apply the methods of historical research in the process of independent study of the development of budget accounting.
9. Skills of modeling the budget accounting system in the historical perspective.

The content of the discipline "systems and models of budget accounting" for individual modules and topics is defined in the following sequence:

Module 1. General provisions of the system-model approach to the study of the development of budget accounting.

Topic 1. Budget accounting in the context of the doctrine of systems.

Topic 2. Models and modeling of budget accounting.

Topic 3. The tools and elements of fiscal accounting.

Topic 4. Components of ensuring budget accounting.

Topic 5. Methodology of historical research of budget accounting: methods, tools, procedures.

Module 2. Evolution of budget accounting

Topic 6. The primary source of the development of budget accounting and the primary stages of its history.

Topic 7. Formation of budget accounting in the middle ages.

Topic 8. Budget accounting in the history of modern humanity.

Topic 9. Recent history of budget accounting.

Topic 10. Budget accounting on the verge of millennia.

The discipline "Legal support of budget accounting" is designed to provide a deep understanding of the basics of normative support for the activities of budget accounting entities, as well as the latter. This discipline is related to all the Sciences / disciplines of the master's training cycle, and its development will allow students to form competence in knowledge of the legal support of budget accounting, skills and practical skills in the application of legal acts.

The content of the discipline "Legal support of budget accounting" for individual modules and topics is defined in the following way:

Module 1. Budget accounting in General regulations of the highest level of subordination

Topic 1. Institute of budget accounting: General theoretical positions.

Topic 2. Budget accounting in General regulations of the legislative and Executive authorities.

Topic 3. Budgetary accounting in the General regulations on accounting.

Topic 4. Tax legislation in ensuring budget accounting.

Module 2. Budget legislation as a basis for budget accounting

Topic 5. The budget code as a basic tool for regulating budget accounting.

Topic 6. Normative mainstream archenar assets.

Topic 7. Regulatory support for accounting of financial assets.

Topic 8. Regulatory support for accounting of budget funds, managers of budget funds and budget calculations.

Topic 9. Regulatory support for accounting of capital and financial results.

Topic 10. Regulatory support for accounting of obligations.

Topic 11. Regulatory support for income and expense accounting.

Topic 12. Regulatory support for accounting reporting.

The scope of implementation of the acquired knowledge based on the results of studying these Sciences/disciplines in the future profession — practical activities of leading specialists and managers of accounting and financial services and divisions of institutions of the General public administration sector; in research activities as postgraduates, doctoral students of universities [14].

Comprehensive development of the presented Sciences/disciplines will help to overcome the existing gaps in the formation of competence characteristics of higher education applicants in the direction of "Accounting and control in the General public administration sector", and the further development of a cross — cutting model of training of applicants for various degrees of higher education — from Junior bachelor to doctor of science-will contribute to the development of both practical and scientific activities in this area.

3. CONCLUSION

Quantitative growth of applicants for higher education, which occurred in the period 1991-2019. indicators of the number of students receiving higher education I-IV levels of accreditation increased from 161.54 million to 205.27 million, which requires significant changes, which are not only in the " [15]...transformation of existing institutions, organizational and educational practices in accordance with changing conditions ...but also the development of new forms of educational activities based on forecasting and rapid response to modern challenges ..."for the purpose of transformation..."...a system capable of self-regulation-in accordance with the challenges of social development, which are constantly changing all representatives of the entire educational system..."[3]. Active creative involvement of the teaching staff in this process, directly mastering and implementing updated educational approaches and mechanisms, contribute to checking the viability and effectiveness of the latter, and consequently, improving the effectiveness of the educational process.

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