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## **INNOVATIVE TECHNOLOGIES IN TRAINING STUDENTS IN ACCOUNTING DISCIPLINES**

The current pace of educational process is actualizing the search, approbation and introduction of innovative technologies in training of personnel in educational institutions of different levels. In addition, the specifics of the activity of specialists of different specialties is often a solid inside for introduction of innovations already at the stage of their preparation in institutions of higher education. One of the specialists for whom innovation is dominant as a professional training, as well as future professional activity, there are the applicants of accounting specialties. They are seen in modern conditions as a total virtualization of all possible formats of educational process and should be fully integrated into the innovation processes of professional activity, features of which are changeable and require implementation of innovative approaches and solutions.

Innovative technologies in the teaching of accounting disciplines are time-consuming and, as researchers argue, are I. Bulakh and O. Shymanska is aimed at providing the possibility of "constant mastering of new knowledge, independent search and creative approach to the set tasks", improvement of "readiness to acquire new qualification, profiorialization and constant updating and improvement of professional knowledge" [1, p. 41]. To innovative technologies, which can be used in the teaching of accounting disciplines, belong to technological (new technologies of training, educational programs; terms of study, criteria of students' enrollment, educational and methodical materials); pedagogical (methods of teaching and training, new forms and organization of educational classes: application of interactive forms and multimedia means of education, use of telecommunication methods of knowledge construction, simulation technologies, case-method technologies, video training methods, computer modeling, virtual reality technologies); organizational innovations (new organizational structures and institutional forms in the educational sector); economic innovations (new economic mechanisms in the sphere of education) [3, p. 94].

Modern researchers present different ideas on the use of innovations in the training of personnel in accounting specialties. Such innovations include role-playing games or imitation, which provide for the performance of roles; solution of situational tasks, methods of creative search (brainstorming, creative search), information and communication technologies [1, p. 39]. Other researchers prove the effectiveness of the methods of active learning in teaching accounting disciplines, the effectiveness of the use of which depends on motivation of the students of education and the level of scientific-methodical preparation of teachers' personnel (A. Veresovska, O. Dzhuian, Yu. Mynych) [3, p. 95] and which encourage the competitors to mental activity, to show creative, research approach and search for new ideas for solving various tasks of educational and research activity (I. Varnavska) [2, p. 108]. For the expedient use in preparation of personnel from accounting specialties of innovative technologies I. Varnavska takes information and communication technologies, personal-oriented, technologies of critical thinking development, problem training, block-modular training, object technologies [2, p. 109]. V. Mykytenko, M. Mos the innovative technologies also include active training, which is realized through "conducting trainings, use of business simulations,

creation of virtual enterprise", aimed at formation and development of skills, self-search of ways of solving problems [5, p. 183].

Within the framework of introduction of information and communication technologies in the process of training of specialists in accounting specialties O. Ponomarenko and K. Pylypenko suggest using work in small groups in a remote accounting environment through the use of Google-tables, chat rooms, web-conferences, blogs, cyber-groups, emphasize the importance of training and methodological materials preparation to the process of remote educational interaction (resource-task in MOODLE or forums). To the basic conditions of introduction of information and communication technologies at teaching of accounting disciplines the above-mentioned scientists refer to the inevitable mobility of technologies, support of high level of interactive communication by means of feedback, providing access to various sources of information, holding of conferences Google Meet, Zoom [8, p. 268, 270].

On expediency of introduction at teaching of accounting disciplines of competent-oriented training marks M. Omelko, emphasizing that it allows to bring the process of studying to the real practical activity on a specialty, since it provides for consideration of industrial management and other situations, complex conflicts, problem situations, incidents in the course of studying the educational material. Within the framework of competent-oriented training it is recommended to use case-technologies, through which it is possible to teach group analysis of the problem and independent decision-making, deep and detailed investigation of the problem. In order to use case-technologies effectively in teaching accounting disciplines it is important to create a production situation in the educational process, close to the activity, which is waiting for students in the conditions of production [6, p. 266, 268].

Motivation of use of innovative technologies at the taught accounting disciplines it is the application of methodological tools of new information technologies in a specific educational environment. A means of improving the effectiveness of training is the development of educational products, which allow to carry out training of a professional competent specialist, in the conditions adapted to changes in business. As N. Ponomarenko, use of innovative educational environment should reflect the optimal approach for realization of unity of accounting theory and practice for full preparation of accounting personnel. N. Ponomarenko recommends introduction within the framework of creation of innovative environment of accounting disciplines interactive technologies, to which interactive methods of training, methods of control and evaluation of quality of knowledge and competence, technologies of feedback communication [7, p. 539, 540].

When introducing innovative technologies in the teaching of accounting disciplines, the principles of didactics must be taken into account, in particular, educational-development, scientific, strength of knowledge, professional orientation [4, p. 108-113].

To methods of active training S. Shelin takes such as: lecture – conversation, mini lecture, problem lecture, lecture-visualization, scheduled errors lecture, brainstorming method, project method, case method, online courses, reverse classes, working with electronic textbooks, using mobile applications, etc. [9].

Thus, in training students in accounting disciplines it is expedient to apply such innovative technologies as: information-communication, personally oriented, case-technologies, object technologies, active and problem training.

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