

OF THE TEACHING OF ACCOUNTING SCIENCE TRADITIONAL FORMS

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Abstract

Modernizing the educational process in higher educational institutions, improving the quality level of education of professors and teachers, developing teachers' competence in their profession, increasing the number of literatures on the field, forming skills for independent education in students, forming a system for the effective use of scientific and technical innovations by professors as mature personnel of their field, directing students to creative

Keywords: Accounting, financial accounting, financial reporting.

Introduction

At the moment, the development of intellectual abilities of students, the formation of independent selection and decision-making skills in them, has become an objective necessity. It is known that the structural changes in the economy, in turn, require a higher qualification and skills of the worker, flexibility to the demands of the labor market, and a desire to improve one's own qualifications. Therefore, it is necessary to teach the students to study independently, to think, to compare different views, to analyze, to draw conclusions. This is taught, first of all, in the educational process.

The academic discipline, the study of the basic forms and methods of teaching, the development of the lens of the legality of the Belgilanadigan form a single didactic complex. From a psychological point of view, the process of acquiring knowledge of a person takes place due to perception, perception, memory and thinking. Sensation and perception are the first, simplest stage of knowledge. Through perception, the impressions and characteristics of the external world are given to the brain in the form of separate information. A holistic image of these impressions is formed in perception.

Hence, perception is a complex step compared to perception. It is influenced by a person's age, education, life experience, speech, attitude to the object of perception, mental state, etc. The inner world of a person is formed on the basis of intuition and perception. Memory is the retention of perceived impressions in the brain, and later recovery.

A more complex process of thinking is formed due to human memorization. Thought means a person's thinking about a certain problem. Thinking is based on broad and deep knowledge. Thinking in a person occurs due to objective necessity when a certain problem arises. Teaching students to acquire knowledge and deep thinking is carried out in the educational process.

Theoretical part

Forms of teaching that have been tried and proven in real life in the process of teaching students at higher educational institutions: lectures, seminars, consultations, practical classes, laboratory work, educational and production practice, course work and graduation qualification work,



independent work outside the auditorium, current, intermediate , final assessment, state certification commission exam, various contests, Olympiads and other forms and various methods are used.

In the process of education, the main forms of training are divided into: training in the classroom and outside the classroom.

Studying in the auditorium includes lectures, seminar classes, practical training, laboratory work, counseling class, current, intermediate, final evaluation, final evaluation of the state certification commission, mobile lessons outside the auditorium, educational conferences, scientific and practical conferences, roundtable discussions, educational production practice. , course work, graduation qualification work, independent work performed outside the auditorium.

None of the listed forms of education is universal. One cannot replace the other. At the same time, they are interconnected, one requires a logical sequence of the other. One form of education certainly affects the other. For example, giving a lecture, using a certain method in it, has a significant impact on the level of conducting a seminar, and so on.

The ratio between the forms and methods of teaching is changing. In the higher courses, the role of seminar classes and independent work increases. All types of learning activities are aimed at ensuring that students reach the highest level of knowledge, the level of assessment.

The learning process includes two interconnected, mutually reinforcing activities, and education is based on them:

- 1) The activities of teachers in managing and organizing the learning process;
- 2) The learning and learning activities of students.

The educational (lesson) process is a process of activity of the teacher and the learner aimed at achieving the intended result in implementing the goal set for the lesson (process from the Latin *processus* means moving forward, changing).

Along with theoretical and practical lessons, advisory lessons also play an important role in students' learning of the subject. Advisory lessons have a role in organizing the learning process, especially in ensuring that seminars and practical lessons are conducted in a pleasant manner.

Counseling sessions can be held in groups or individually. Group counseling sessions can be held at the end of the semester or when discussing a complex topic, or at the request of the group, for example, to study new educational literature or resolve controversial issues.

The main part of the consultation lesson is conducted individually and is organized voluntarily. Students willingly participate in the consultation lesson wherever they receive the necessary help from the consultation lesson. It is in consultation lessons that students receive answers to questions about writing a literature review, organizing independent reading, and other questions that are difficult for them. During the consultation lesson, the teacher should not be satisfied only with answering the student's questions, but should also pay attention to working with students who are lagging behind. It is necessary to inform students where, when, and on what topic the consultation lesson will be held.

The individual counseling class helps the teacher to get to know the student closely, to fully feel his inner world and psychological characteristics. In it, the student receives not only



information, but also comprehensive advice on the subject. That is why it helps to master the science in depth, research, and expand its interest.

Mobile lessons play a significant role in students' close acquaintance with practice. Such lessons are held at enterprises, organizations, and institutions in the field being studied. Specialists working there introduce students to the work process and conduct lessons. As a result, students become closely acquainted with practice.

Each discipline, including economic sciences, accounting as a specialty, has its own characteristics. We choose an effective teaching method only when we take into account the specific features of each subject, and we can ensure that students actively participate in the lesson.

The distinguishing feature of each discipline from other disciplines is reflected, first of all, in its subject, the goal set for the discipline, its functions and tasks.

The discipline of "Accounting", which is one of the specialized disciplines among the disciplines of the economic direction, also occupies a unique place and stands out among other economic disciplines in terms of its history of origin, subject, functions and tasks.

Accounting (German *buchhalten* to keep) means keeping books. That is, keeping books and conducting accounting. The need for bookkeeping, as is known, is associated with the emergence and development of commodity-money relations.

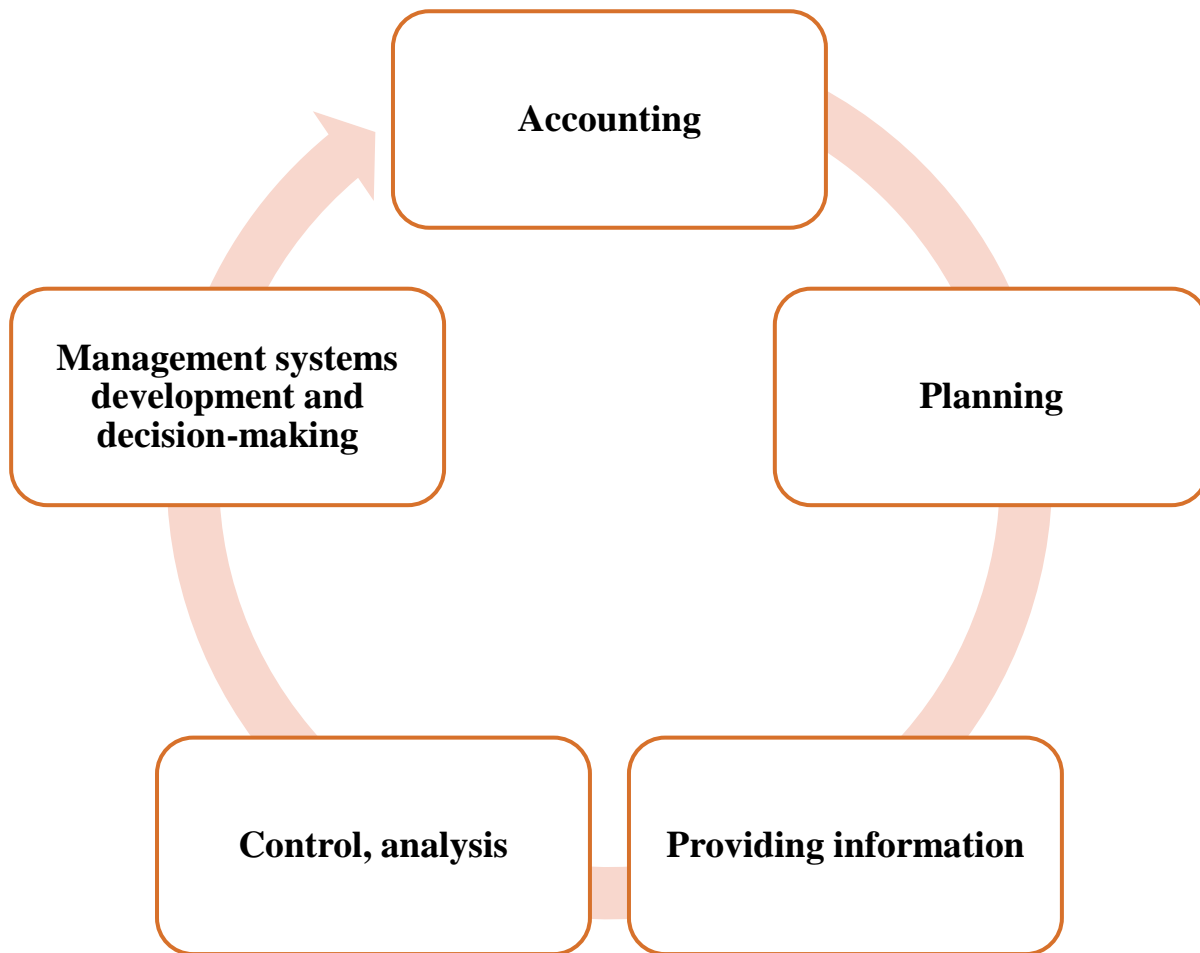
The development of commodity production and exchange has led to the need to calculate the costs incurred and compare them with the income received. Accounting appeared about 4 thousand years ago. As a result of development, production and exchange have developed, which in turn has imposed new requirements on accounting work, leading to its development. Man always finds ways to overcome the difficulties and obstacles that arise due to necessity, as a result of which new inventions are made and innovations are created. Accounting work is no exception. As a result of this necessity, accounting was formed as a science and determined the subject of its study.

Accounting is a system of continuous and interrelated observations, measurements, registration, data processing, and control over the economic activities of enterprises, associations, and institutions, carried out in order to prepare and present current and final information for internal management and external consumers.

Accounting provides information on a microscale, from individual business entities to the macroscale, from the country to the world at large. Each business entity uses this information. Accounting provides the information necessary for monitoring and analyzing management activities and making decisions.

Without this information, it is impossible to make the right decisions, from the microscale, that is, the scale of enterprises and firms, to the macroscale, that is, the scale of the country. Information collection and generalization are carried out on the basis of accounting. The science of accounting is distinguished from all other economic disciplines in this respect.





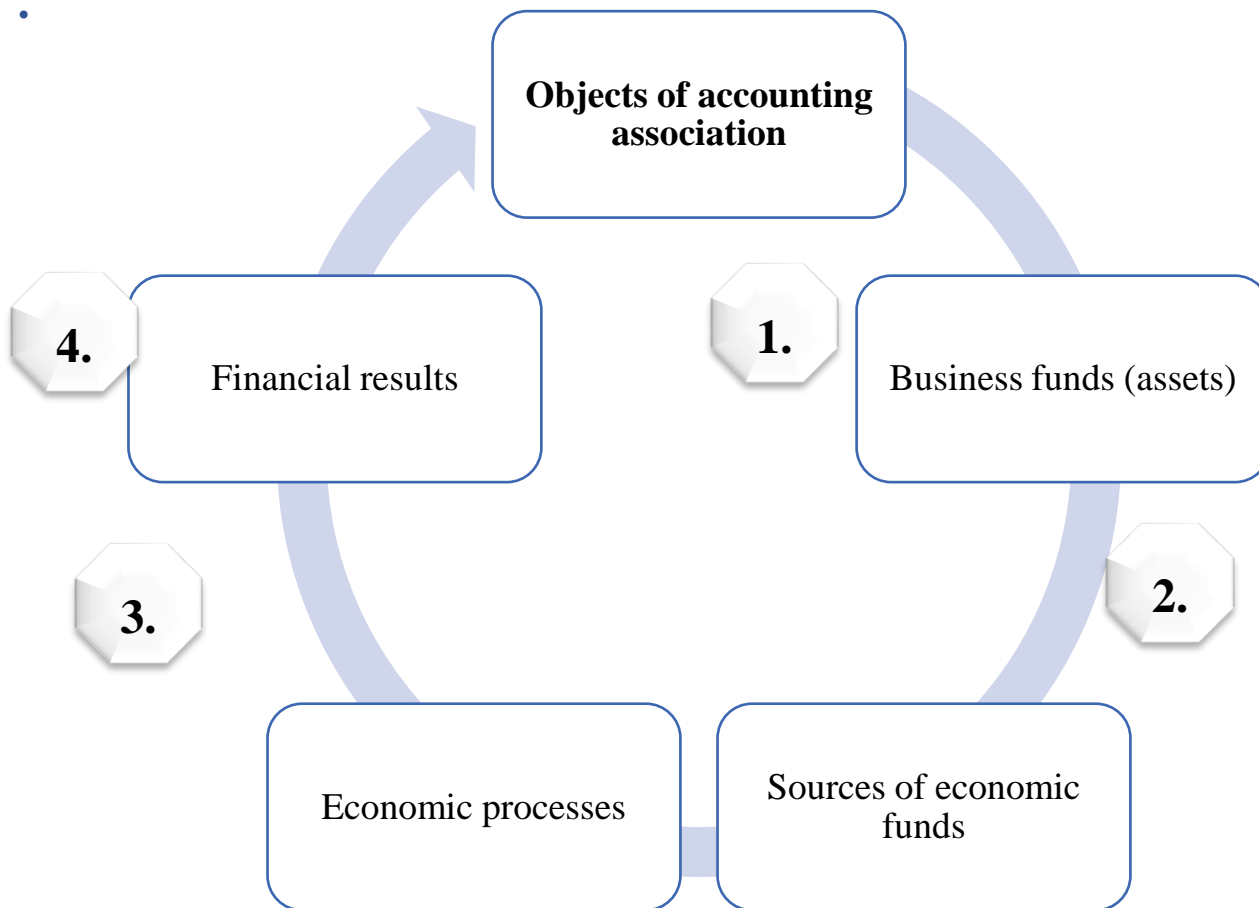
Functions of accounting science (Figure 2 developed by the author)

The main tasks of accounting are:

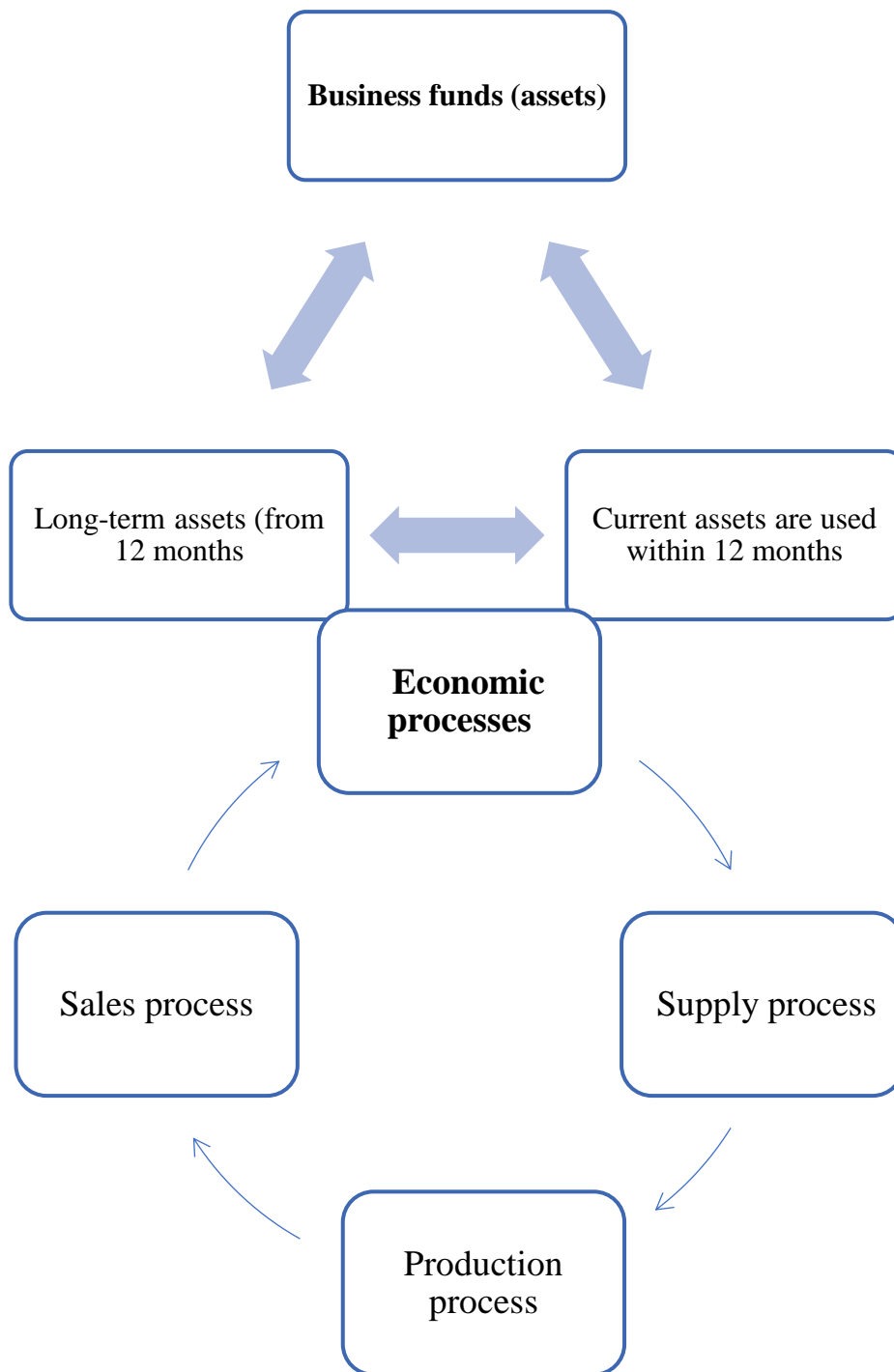
- Timely registration of business transactions in accounting documents;
- Formation of complete and reliable information on the state and movement of assets, property rights and obligations in accounting accounts;
- Generalization of accounting information for the purpose of effective management;



- timely preparation of the financial report and submission to relevant bodies;
- When studying science, it is necessary to pay attention to these aspects, that is, to the objects and subjects of the calculation.
- Objects of accounting (Figure 2 developed by the author)
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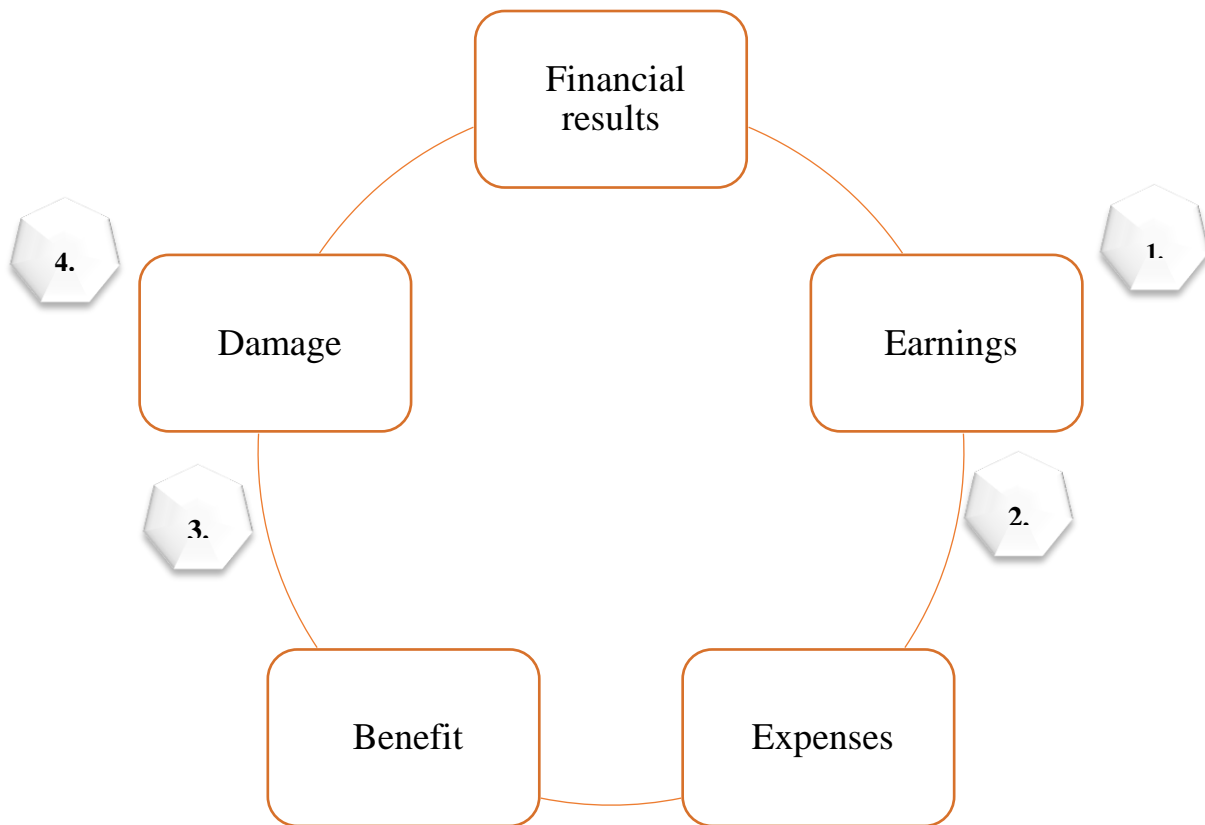


Economic funds (assets) (Figure 3 developed by the author)



Business processes (Figure 5 developed by the author)

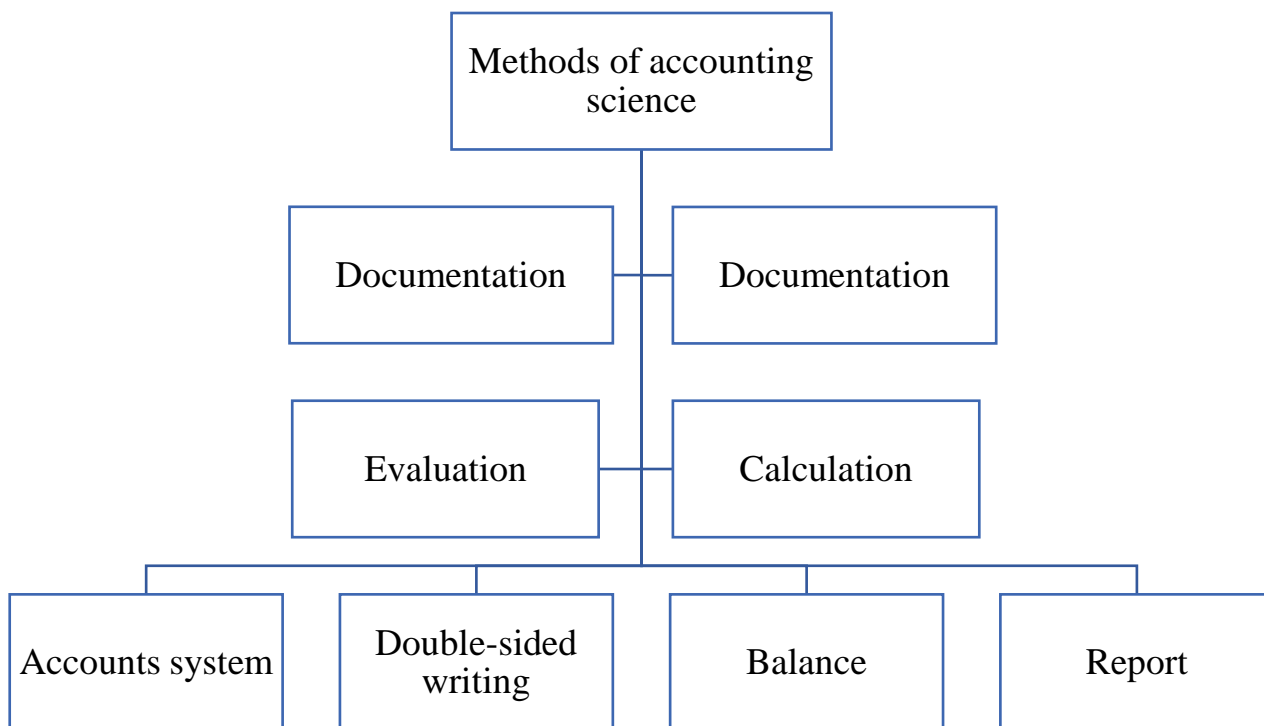




Financial results (Figure 6 developed by the author)

Accounting uses methods of study appropriate to its subject. These methods reflect the characteristics of science learning.

Methods of accounting science (Figure 7 developed by the author)



Documentation. It is a preliminary display of information that allows for close and continuous monitoring of accounting objects. Documentation is the basis of accounting. Any transactions that occur must be documented in a timely and error-free manner.

Inventory. It is not possible to record all the events that take place in the process of economic management through documentation. (eg: natural loss). An inventory is conducted in order to eliminate the discrepancy between the accounting information and the reality. The determined discrepancy, i.e. excess or underflow of funds, is formalized in the relevant documents and reflected in the account.

Evaluation. Valuation accounting is manifested in the method of expressing funds, sources of their formation and economic process in monetary terms. It is used to bring properties in kind dimension to value dimension and to reflect and generalize in the same dimension.

Calculation. It allows to determine the costs incurred and the produced product (service), the cost of the performed work unit (average costs), to manage the economic process, to calculate all the costs related to its implementation, to control the production costs.

Accounts system. The system of accounts is based on the grouping of account objects according to their economic criteria. Various transactions carried out in the course of economic management are reflected in the accounts and summarized according to their content using the system of accounts.

Double sided writing. An important feature of accounting transactions in the course of business is that the amount reflected in the transaction is reflected in at least two accounts at the same time. A double-sided record correlates the event resulting from each business transaction. It is double-sided recording that allows you to determine whether accounting work is being done correctly or if a mistake was made in the calculation.

Accounting balance. It is a method of reflecting the state of economic funds and resources as of a certain date. The balance sheet, that is, such a method of reflecting the movement of economic funds, allows you to see all their sums in an interconnected way. Facilitates analysis of enterprise activity.

Report. An event that occurs in the course of economic activity for a certain period allows not only to observe a large number of problems, but also to economically summarize information that is of great importance for the production of scientifically based management solutions.

Generalization, grouping, interaction between the transactions that occurred in the course of economic management according to their economic content it is expressed in the form of a set of forms that provide relevance and reflect, that is, a report is prepared. It shows the end of economic activity, the result.

Thus, the science of accounting differs greatly from other economic sciences, first of all, in its subject and methods of its study. Many of the techniques used in accounting, including documentation, double-sided recording, etc., are not studied in any other discipline.

Summary

Accounting provides the necessary information to all departments and sectors of the economy. For this purpose, all communications and transactions occurring in the processes of activity at the scale of economic entities are continuously monitored and formalized.



Accounting cannot be studied without documents and calculations reflecting business transactions. It is necessary for the student to work with the documents personally, to maintain them according to the established rules. At the same time, he should know how to calculate and report based on the accepted rules.

Therefore, it is necessary to choose the methods that serve to realize this goal during the lesson. In this regard, it is important to prepare handouts and use them in the course of the lesson. The student himself cannot learn the rules of filling out the documents without filling out the documents according to the established procedure. The same can be said about bookkeeping. The most effective way is solving problems and exercises, and science cannot be learned without solving problems.

Therefore, when studying topics, solving problems and exercises, and discussing the answers in a group, is the most optimal result.

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