

ACCOUNTING SCIENCE AND TAKING INTO ACCOUNT ITS FEATURES WHEN TAKING CLASSES

Siddikov Anvarbek Mamasolievich

Independent Researcher, Namangan State University

anvarbek_siddiqov@mail.ru,

Abstract

The use of modular education in the teaching of science is one of the main issues of the present day due to the expansion of our possibility of practical use of advanced communication-technologies with special attention to advanced forms of teaching in the educational process, the introduction of new pedagogical and information and communication technologies, the development of a distance learning system.

Each discipline, including economic sciences, as a specialty discipline, also has its own characteristics of accounting. Only when we take into account the peculiarities of each subject will we choose an effective method of conducting classes, according to which it will be possible to ensure that the student, students, actively participate in the lesson.

Introduction

At the moment in our country, special attention is paid to the education and upbringing of young people. Education has always been the basis of the development of society. Because, a person stands at the center of all relationships, connections in society. Revolution in science and technology and information has made man and his scientific and educational potential a decisive factor in his socio-economic development. In particular, many works are being carried out to ensure the effective use of the modern material and technical base of the growing generation, established in the field of education today, to revise and improve state educational standards, curricula, educational and methodological literature on directions and specialists in the system of higher and secondary special education.

In the following years, large-scale work is being carried out in our country to create a higher education system in accordance with the prevailing directions of socio-economic development and the requirements of international standards.

The problems of ensuring sustainable economic growth, obtaining a worthy place in the distribution of international cocktails, ensuring the competitive tolerance of the national economy depend a lot on the knowledge, qualifications of the workforce, the ability to maintain work depending on the situation, the training of highly qualified, specialist personnel that meet the demand of the time.

Review of the literature of the study.

It is known that structural changes in the economy, in turn, also make special demands on the labor force. That is, workers are required to be skilled, skilled, adaptable to changes in demand, eager to improve their skills. Students should have a deep perception of labor requirements, learn to independently research, think, compare different views, analyze, draw reasonable



conclusions. In pedagogy, Jaajaa paid special attention to the education and upbringing of children. Experience has shown that the use of interactive teaching methods gives a positive result in teaching students. These methods allowed darson to conduct a dialogue with Amalasunta, Aini, and the Taliban in Darsa.

It provides an opportunity to conduct research in the field of biochemistry and biochemistry, and also provides an opportunity to conduct research in the field of biochemistry and biochemistry. D. D. Tozhiboeva "Methods of conducting special disciplines", published in the same year. The method of conducting ichthyofauna in Orthodox fan communities makes it possible to conduct ichthyofauna on a larger scale. D. D. Tozhiboeva "Methods of conducting special disciplines", published in the same year. In the same year, as part of the Bachelor's degree program in Economics, a seminar in economics was held at Tyerslaut, which was attended by leading experts in economics, as well as undergraduate students in economics. Stiletto shoes are made according to the technique used in the manufacture of stiletto shoes.

Associate Professor at Tashkent State University of Economics. Fayzullayeva tomonand ishlab chikylgan named "modern technologies for teaching students economics in the Uzbek style" as a textbook for students, teaching them methodological skills that require leading. At the same time, an in-depth study of the secretaries of economics requires, first of all, an in-depth knowledge of the science of economics theory, as well as other economic sciences, with the emphasis on the need for a thorough knowledge of pedagogy, psychology, methods of teaching special Sciences, pedagogical technology and other disciplines.

It is also envisaged that higher education institutions in the economic direction will develop skills and skills to conduct training using techniques and technologies that provide for the development of interactive methods, analytical and creative thinking of educators in the regular professional growth of professors, extension of distance learning, Independent Education.

It is aimed at ensuring that listeners know the state requirements for pedagogical personnel, modern innovative educational technologies and their types in the teaching of Economic Sciences, achieve individuality and differential approach in education, taking into account the student's personality and its nature, and can apply problematic Educational, Collaborative Technology and interactive methods in educational processes, have the skills to.

Methodological foundations of research

The main purpose of the opinions and opinions recognized in this article is to develop interactive methods, innovative methods aimed at developing analytical and creative thinking of educators in the regular professional growth of students of higher educational institutions of economic orientation, to conduct training using techniques and technologies that imply the expansion of distance learning, Independent Education, to develop skills and skills.

As you know, it is worth noting that the use of modular education in the teaching of science is one of the main issues of the present day due to the expansion of the possibility of practical use of advanced communication-technologies with special attention to the implementation of



advanced forms of teaching in the educational process, new pedagogical and information and communication technologies.

Modular teaching is considered one of the promising systems of teaching, since it best adapts the cognitive capabilities and creative abilities of those who receive education to the system of vaccination.

In traditional education, educational goals are expressed through pedagogical activity, that is, they are directed towards knowledge, while in modular teaching, they are expressed through the activities of learners and are oriented towards professional activities.

The modules are listed in the table below, which lists the most common data processing technologies.

Based on traditional teaching technology	Based on modular teaching technology
<p>One-way information. One-way communication (textbook→teacher→reader)</p> <ul style="list-style-type: none"> • Get information * Storage in memory <p>Memorize mechanically without understanding the meaning.</p>	<p>Encourage active participation in education through thinking and practical activities. Bilateral dialogue Remembering information through analysis Demonstration of knowledge and skills Understanding and linking content to life.</p>

An analysis of this table shows that modular technology-based education differs significantly from traditional education in the way and means of teaching by its organization and results.

In modular teaching, through the full, reduced and deepened stratification of educational programs, the possibility of stratification of teaching is created, that is, individualization of teaching will be possible.

When switching to modular training, the following goals are pursued.

- ensuring continuity of teaching (between subjects and within science;
- individualization of teaching;
- creating sufficient conditions for independent assimilation of educational material;
- accelerate training;
- achieve effective mastery of science.

Thus, in modular teaching, fully necessary conditions are created for students to receive knowledge according to their abilities.

In order to achieve an increase in the effectiveness of teaching the module, the following methods of teaching can be used :

- problematic dialogues;
- heuristic conversations;
- training games;

- design and reference texts, etc.

Each discipline, including economic sciences, as a specialty discipline, also has its own characteristics of accounting. Only when we take into account the peculiarities of each subject does we choose an effective method of conducting classes, in accordance with which we can ensure that the student, students, actively participate in the lesson.

It is known that the distinguishing feature of each Science from other sciences, above all, its subject, the purpose set before the science, is reflected in its functions and tasks.

A special place in the process of teaching accounting is occupied by figures, calculations, evidence, information about the economic status of enterprises. This requires the student to carry out calculations, analyze indicators, and know the possibilities of drawing up a plan based on them. To do this, it is necessary for the student to study the sciences in depth, to know how to correlate theory and practice.

Among the disciplines of economic orientation, the science of "accounting", which is one of the disciplines of specialization, also occupies a special place among other economic disciplines in terms of history of origin, subject and functions, tasks, stands out. Accounting (German *buch halten*) means keeping a book. That is, keeping a book and keeping accounts. The need to keep an account, as you know, is associated with the emergence and development of commodity – money relations.

The subject of accounting science is the formation of sources of Economic funds, their action in the process of economic management, financial results, that is, information about their use, which is reflected in the monetary expression of economic entities.

Accounting is a system of continuous and interconnected observations, measurements, registration, data re-development and control over the economic activities of enterprises, associations and institutions, carried out in order to prepare and provide current and final data for internal management and external consumers.

All the activities of the business entity are reflected in its balance sheet. Those who want to get acquainted with the activities of the enterprise and its condition can receive such information from the balance sheet. Balance is a mirror that reflects the situation at the enterprise. That is why the study of accounting begins with the study of balance sheet. In this case, the study of accounting is organized on the basis of going from deduction to inductance.

The balance sheet is a way of generalizing, reflecting and dividing into economic groups, expressed in money for a certain period in terms of Economic funds and their types, sources of organization.

Since the science of "accounting" is distinguished from other economic disciplines by the number of features, specifics that we have considered, it is these that should be considered when choosing methods for studying science.

In order to perfectly master the pedagogical technologies used in the teaching of Accounting Science, first of all, teachers are needed who are well prepared for educational institutions and know modern pedagogical technologies and interactive methods, know the rules for their use in organizing educational and educational activities, in addition to firmly acquiring knowledge in their field, in order to improve the effectiveness of To do this, it is necessary to arm all



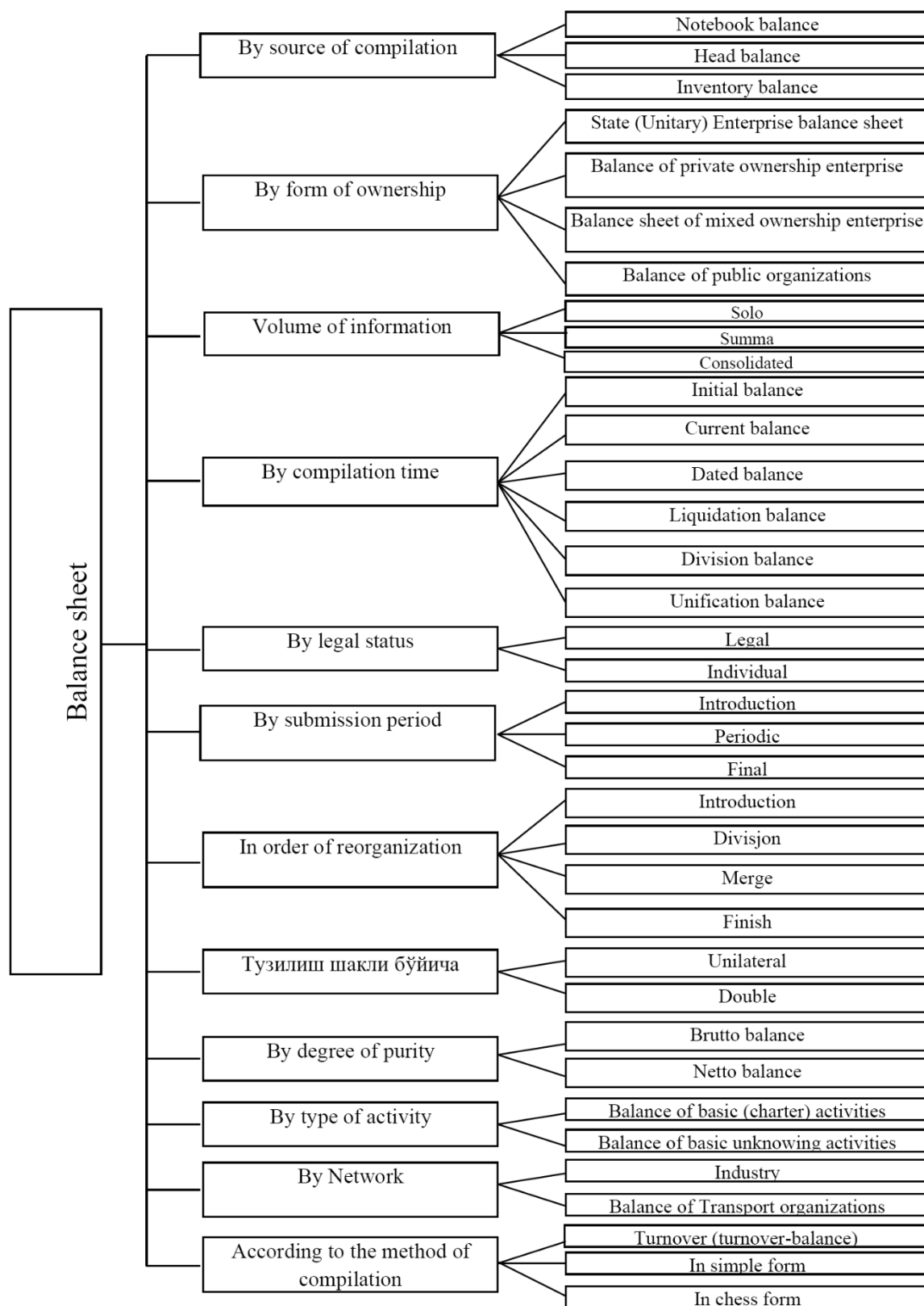
science teachers with new pedagogical technologies and interactive methods and continuously improve the skills of applying the acquired knowledge in educational and educational activities. As a result of the theoretical and practical research carried out, it was found that modular teaching – the cognitive capabilities of students-has a positive effect on the development of levels of learning of creative abilities and practical skills. To ensure continuity between modules within the subject in teaching on the basis of a modular methodology, it is achieved to train students in practical activities on the basis of interest in regular control and assessment of the assimilation of teaching, as well as to effectively master the subject by teaching the teaching material in stages.

Business entities develop and maintain the report themselves based on the accounting rules established by the state, based on the goals set before them and the tasks for its implementation. Accounting is regulated by regulatory documents that are common to all enterprises. But each economic entity can form an accounting policy, which is only specific, taking into account the conditions, goals and objectives of the activity. Recommendations that are acceptable and beneficial to one enterprise can be the opposite for other enterprises.

In bringing topics to students in the process of teaching accounting science, knowledge of state requirements for pedagogical personnel, modern innovative educational technologies and their types in the teaching of Economic Sciences, achieving individuality and differential approach in education, taking into account the personality of the student and its nature, and being able to apply problematic Educational, Collaborative Technology and interactive methods in educational processes, – the main attention should be paid to ensuring that they have skills to be able to use effectively in the upbringing process.

Taking into account the above-recognized specifications, when teaching the topic "balance sheet" in Accounting Science, the following educational technologies in the educational process and organization on the basis of an innovative approach are considered an acceptable option.



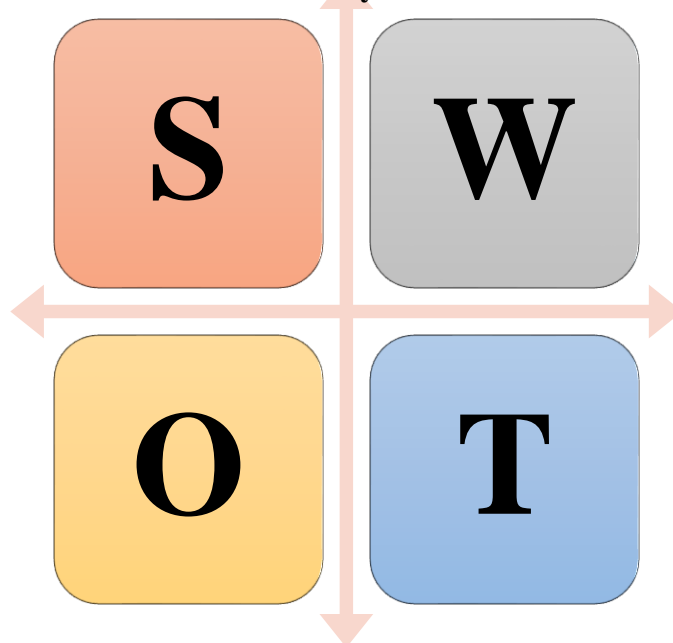


*Balances are different districts, which are divided into groups based on certain criteria
(draw 1.)*

Analysis of the idea of "Organization of the educational process on the basis of an innovative approach "on the basis of" SWOT – analysis".

Note: when completing the task, use the "SWOT – analysis" table and follow the rule. 15 minutes are allocated for the completion of the task.

"SWOT-analysis" Table



As a rule, SWOT – analysis can not depend on the organization of success, but on the fact that the results of the discussion can be taken into account in the development of specific proposals and projects in the future. The sequences in this must be:

	<i>Analysis content</i>	<i>Features of the implementation of the results</i>
S	Strengths (organization)	<ul style="list-style-type: none"> - serves as the main mechanism of sustainable development; - is the basis of new projects; - there may be a way for him to overcome obstacles.
W	Weak sides (internal problems of organization)	<ul style="list-style-type: none"> - organizing activities should be aimed at overcoming these; - is the most important goal for new projects; - it is definitely necessary to take into account when developing a development strategy
O	Opportunities (from the outside)	<ul style="list-style-type: none"> - lightning-fast and clumsy actions, - their goal was to find out how they approach a compromise.; - is a Japanese fantasy manga created by the Nintendo studio for the Game Boy Advance game console.
T	Risks (from the outside)	<ul style="list-style-type: none"> - It is necessary to take into account in each new project; - ways to overcome them or to remain neutral must be developed; - sometimes "opponents" that do not correspond to logic can become "allies".

The name of the "SWOT – analysis" Table is compiled from the initials of English words:

Strengths-the strong side, the presence of internal sources of organization is implied;

Weakness - weak side or the presence of internal problems;

Opportunities-available for development beyond organizing, opportunities;

Threats are risks that affect the success of organization in the external environment.

"SWOT-analysis" strategy

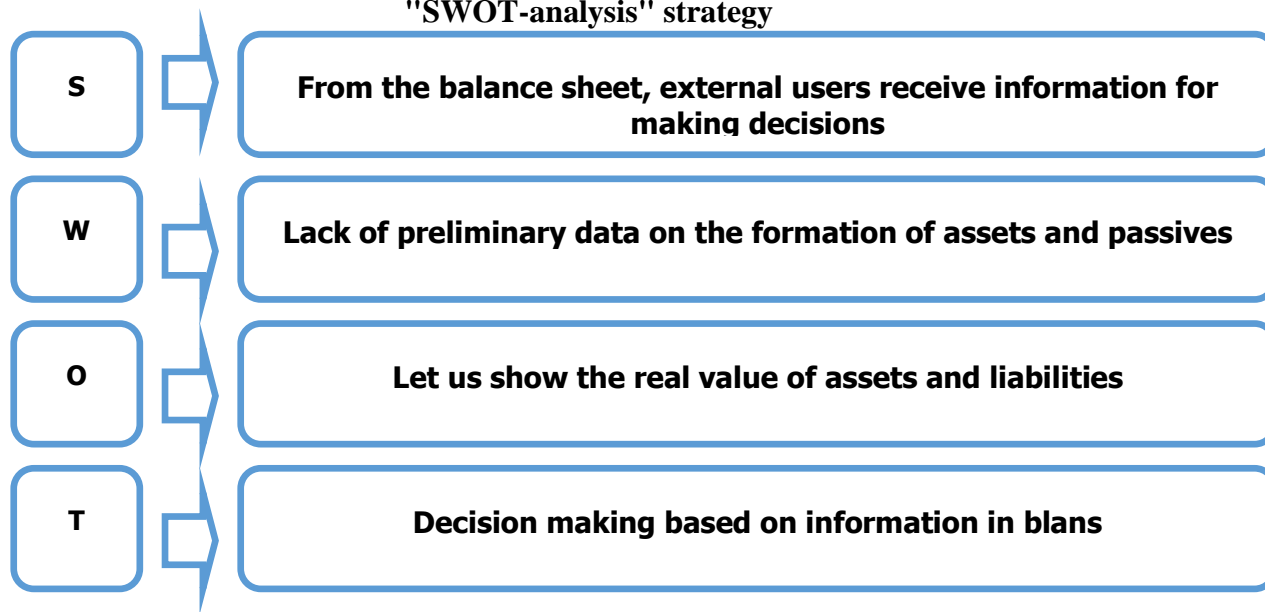


Table B/BX/B

1. Introduces the scheduling rule.
2. Gives the task of formalizing the table individually or in small groups or in pairs.

Prepares a series of questions to help students complete the B/bx/B schedule.

Answers the questions" What do you know about the topic "and" what do you want to know", giving the task of filling out sections 1 and 2 of the table.

Table B/BX/B

Биламан	Билишни хоҳлайман	Билиб олдим

Reads a lecture or gives the task of independent reading of lecture materials.

Gives the task of filling out 3 sections of the table.

Categorization table

1. Introduces the rule of compilation of categorical interpretation.
2. After conducting a mental attack or building a cluster or familiarizing yourself with new learning material, it organizes the work process in small groups. Provides the task of searching for categories that allow you to combine the resulting information boards.

Formalizing categories in Tabular terms gives the task of dividing ideas or information according to the category. In the process of work, some names of categories are announced, new ones may appear.

Organizes the presentation of the results of the work.

Categorization table

Categories				

Categorization table

CATEGORIZATION OF THE BALANCE SHEET					
According to the sources of compilation	By volume of information	By submission period	According to the degree of purity	By legal status	By structure form
Inventory balance Notebook balance Head balance	Single balance Aggregate balance Generalized balance	Access balance Periodic balance Final balance sheet	Brutto-balance Netto-balansa.	Balance sheet of legal entities Balance sheets of individual divisions	One-way (vertical) balances Double-sided (horizontal) balances

Cluster

1. Introduces the cluster structuring rule.
2. In the middle of a writing board or large sheet of paper, the name of the subject is written,

1- variant

Individually, the task is to do the following: to add the main word on the compound with the word and suggestions related to the subject next to it by writing small circles "satellites". Combining them with the word "basic" using lines. These "satellites" may have "small satellites". The recording can last for the allotted time or until the ideas run out.

2- variant

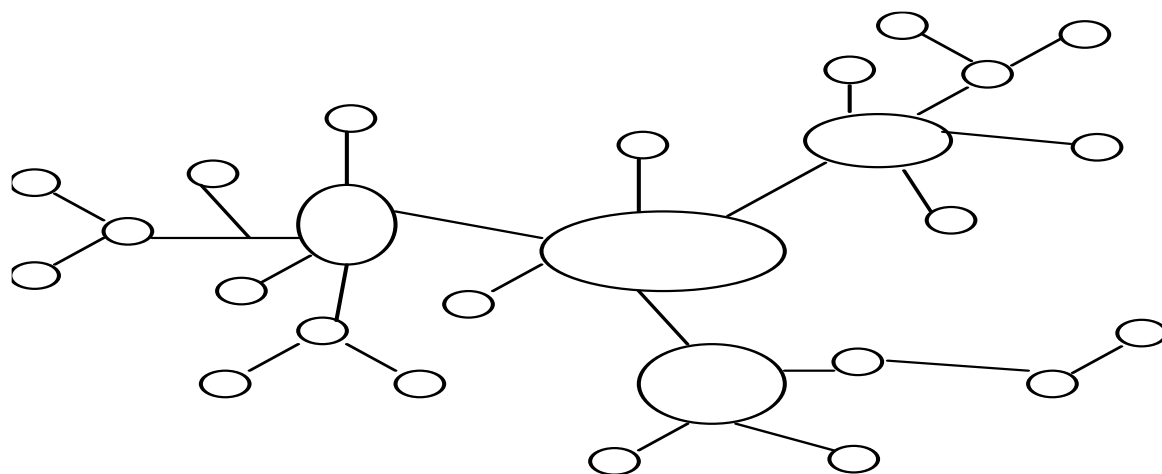
Organizes the collective filling of the cluster in the process of disembarking a new topic.

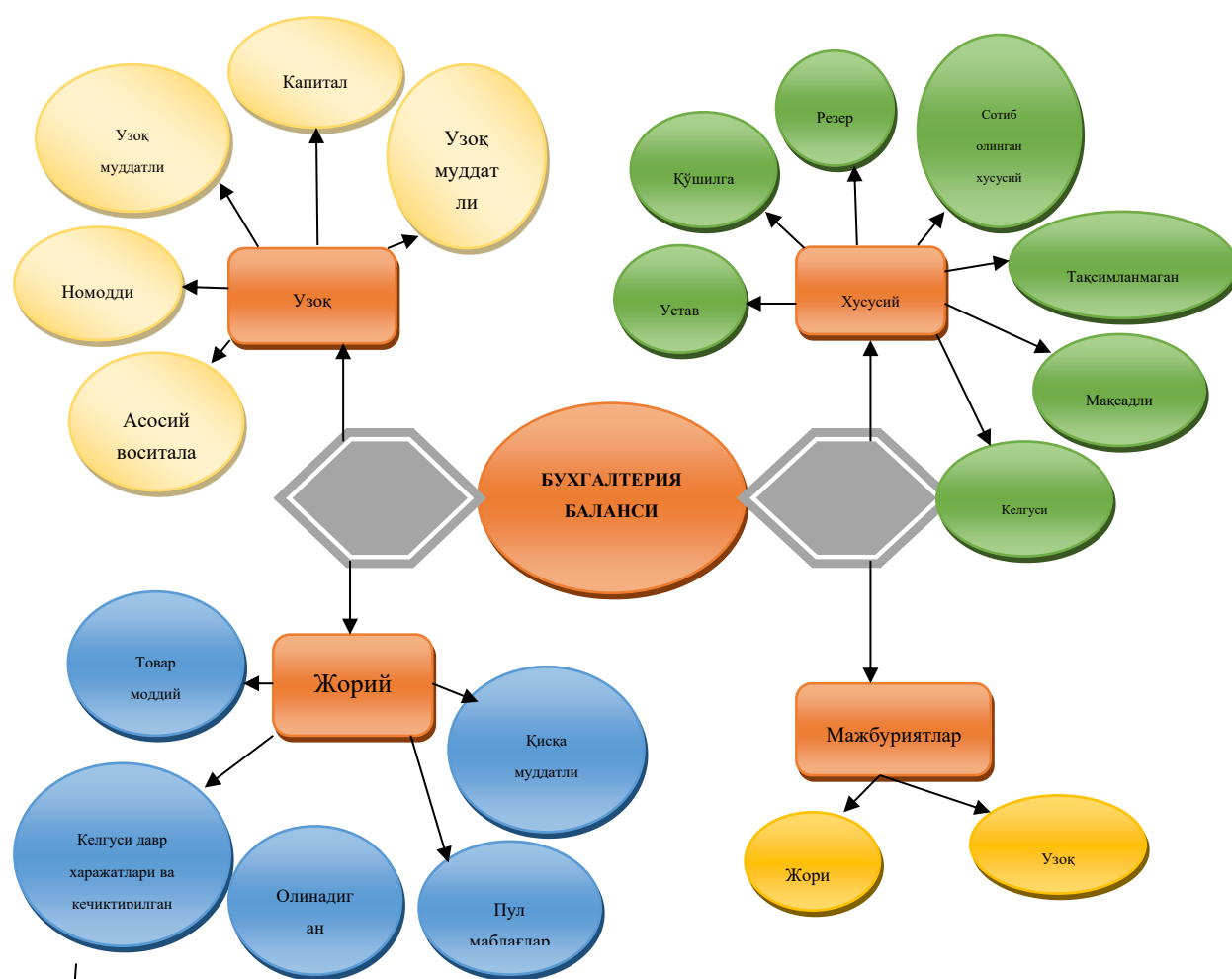
3- variant

Provides the task of developing a cluster in small groups.

Offers exchange with clusters for discussion.

Organizes the presentation and discussion of the work performed.





In order to perfectly master the science of accounting on the basis of advanced pedagogical technologies, first of all, teachers are needed who are well prepared for educational institutions and know modern pedagogical technologies and interactive methods, know the rules for their use in organizing educational and educational activities, in addition to firmly acquiring knowledge in their field, in order to improve the effectiveness of To do this, it is necessary to arm all science teachers with new pedagogical technologies and interactive methods and continuously improve the skills of applying the acquired knowledge in educational and educational activities.

Conclusion

It is worth noting that as a result of the theoretical and practical research carried out, it was found that modular teaching – the cognitive capabilities of students-has a positive effect on the development of creative abilities and levels of learning of practical skills. To ensure continuity between modules within the subject in teaching based on modular methodology, it is achieved to train students in practical activities on the basis of interest in regular control and assessment of the assimilation of teaching, as well as to effectively master the science by teaching the teaching material in stages.

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