DIRECTIONS OF ACCOUNTING DEVELOPMENT IN THE DIGITAL ECONOMY

Babakulova M. K.
Independent Researcher

Annotation

The article considers the impact of the digital economy on the transformation of the methodology of the national accounting system, in particular the transition from the performance of the control function to the information content of the financial and management subsystems, based on the organization of digital technology points. The change in the educational process of training accountants is considered and methods for assessing the results of mastering the profile disciplines by students are described.

Keywords. Accounting, digital economy, practical competencies, assessment stages, learning outcomes.

Among the directions of development of the world economy, the transition to digital technologies stands out, where the main resource is information. This resource is of great value and acts within organizations as an intangible asset. Accumulating specific information, we gain knowledge about the accumulated object. Hence, the idea of the digital economy is not to present the finished product (goods) or services to the consumer, but the creation tools with the possibility of customization (customization) by partially or completely changing the product based on a specific request, additionally completing the product with some improved or additional parts. So, the consumer becomes a producer, since he fully participates in the process of creating a consumed product.

At the same time, in the model of the digital economy, the consumer is supposed to produce exactly as much as he needs and, what is important, at the time - when he needs it.

Consequently, only the required amount of resources will be consumed during production, the minimum time will be spent. In the digital economy, it is impossible to produce more than it should be, and to promote the excess to the next in the chain, thereby increasing its costs, and it is also impossible for extra links in the product creation chain that produce themselves.

Let us turn to the interpretation of the concept of "digital economy". The President of our country is Putin V.V. gives the following definition: “The digital economy is not a separate industry, in fact it is a way of life, a new basis for the development of public administration, the economy, business, the social sphere, the whole society ... the formation of a digital economy is a matter of national security and independence of Russia, competition of domestic companies” [3]. At the same time, it should be noted that there are legal barriers to the introduction of advanced high-tech industries and the creation of infrastructure for the digital economy. In particular, there are problems of ensuring universal economic and digital literacy of the population of the country, organizing a sufficient number of domestic IT companies. In

his speech, V.V. Putin said on this occasion: “I consider it necessary to appoint those responsible for each of these areas (development of the digital economy, etc.), to identify specific targets and deadlines for solving these problems” [5].

In this case, the accounting methodology should respond properly to the new direction of the economy. The problem of rethinking and developing a methodology for cost accounting and calculation of processes and products is especially relevant. The solution to the problem is caused by the need to analyze past activities and plan for the future. Here you can quote the words of the former oil minister of one of the Arab countries, who once said: "The Stone Age ended not because the stones ran out, but because new technologies appeared."

One of the most important parts of the accounting system is the information component of two subsystems - financial and management accounting. There is a reorientation from the control function to the informative one, based on the organization of digital transformation points of the enterprise. It is required to develop new indicators, ways to collect and process not only financial information, but also the sufficiency of its integration with information about other aspects of the business and the external environment. Analyzing the content of literary and scientific sources devoted to this problem, it can be argued that the development of the theory and improvement of the practice of accounting is metaphysically associated with the expansion of the information potential of the existing economic space. At the same time, IT-technologies cause significant modifications both in the methodology and in the applied direction of the science of accounting.

Many researchers believe that the main directions of transformation, in terms of improving the theory of accounting and reporting in the digital economy, are shown in Fig. 2. Of particular note is the study of the possibilities of evaluating new accounting objects, which are intellectual human capital, customer base, innovative products, R&D results, etc. [11] Non-financial information is being included in the accounting system (the quality of the client base, the state or implementation of social responsibility, the presence of economic security risks, the degree of application of energy-saving technologies, etc.). There are modern developments of new information technologies, such as cloud technologies, open technology platforms, electronic reference and information systems, the creation of a single international format and content of financial statements in electronic form XBRL [10, 14]. It seems that this will create the possibility of building such a national accounting system, where indicators are integrated that characterize the state of the internal business processes of the organization and the external environment, indicators of the integration of various types of accounting.

It is necessary that the theoretical results be used in the development of methods and specific recommendations, the practical implementation of which will contribute to the effective implementation and development of the accounting system. In addition, the situation suggests that there is a need to accumulate experience in accounting and disclosure of economic information in reporting based on fundamental modifications in the field of obtaining, exchanging and processing economic information. The Digital Economy program, according

to RBC, provides for the emergence in Russia by 2024 of at least ten enterprises in the field of high technologies, the implementation of 30 research projects related to the digital economy and with a projected budget of about 100 million rubles is planned.

As a result, according to the Government of Russia, competitiveness and national security depend on the transition of the economy "to digital", which gives rise to the need to create favorable conditions for solving a key task: the development of new types of accounting reports and state statistics that reflect the progress of building a new economy, the organization of new courses for accountants (only 1.6 million accountants work in the social sphere) to train new reporting forms, including online courses and webinars that are fully consistent with the new concept. According to McKinsty, the share of the digital economy in Russia's GDP by 2025 may grow from 3.9% at present to 8-10%. In absolute terms, this growth will amount to 3.2 trillion rubles. in 2015 to 9.6 trillion rubles. in 2025.

General goals of the roadmap	Ensuring that the current dynamics in the field of human capital is consistent with the long-term needs of the economy. Organization of high-performance jobs and training of highly qualified specialists. Creation of a system of sources of training of highly qualified personnel for high-performance jobs.			
Specialist Sources	Vocational education: ensure cooperation between education systems and employers; ensure the functioning of the system of public control over the quality of education.	Additional training: stimulating investment in staff development and training; the use of new technologies for the development of distance learning.	Migration: motivation to attract qualified specialists from abroad to Russia; stimulation of internal migration for the labor market.	
Supporting Tools	Planning and motivation. Forecasting the specialties most necessary for the development of the economy. Ensuring that the content of professional standards meets the real needs of employers. Stimulation of demand for services of voluntary certification of competencies. Stimulating the interest of citizens in priority and scarce specialties. Standardization: analysis of the situations necessary for the execution of the order of the President of the Russian Federation on the creation of professional standards. Creation of an			

An important role here is assigned to higher educational institutions in Russia, where it is also necessary to transform the procedure for the formation of applications for specialists and their professional training. It is envisaged to produce approximately 120,000 specialists per year in IT technologies. To solve these problems, it is necessary to integrate science and education in this area. It is necessary to change the model of education, since "knowledge, skills and abilities (KAS) are also relevant in competency-based learning. Without ZUN, competencies are not formed, and without competencies, knowledge is not manifested" [7, 8]. At the same time, one should consider and take into account the impact on the development of science and education - the external environment, in particular - the level of informatization of society. The current state of informatization of society requires: technologization of educational and evaluation processes; development and use of software and tools for automated processing of materials for assessing educational achievements and student competencies; ensuring statistical processing of the results and presenting them in formats accessible to students, teachers and university administrations.

Ensuring these requirements implies a plurality of activities that affect traditional and innovative methods for assessing learning outcomes, in particular, the procedure and methodology for assessing subject and over-subject competencies [9]. And here the problematic issues are the achievement of independence, consistency, reliability and validity of milestone and final assessments on the part of the teacher to improve teaching. In this aspect, it is necessary that real or quasi-real conditions be created for students when assessing competencies, and the assessment results should be accessible, transparent, justified and objectively interpreted.

Another major problem is the imperfect coordination of the processes of integration of professional and educational standards of the higher education system [1, 2, 12, 13]. The combination of the requirements of professional and specialized educational competencies that university graduates should have can be represented as a process of their formation within the framework of intermediate stages, as shown in Fig. 3. Stages indicate the relationship between the processes of competency-based assessment and student learning [4]. They provide for: the development of university standards, indicators, meters, criteria, norms and assessment scales within the university; drawing up and testing end-to-end procedures and standardized methods for independent evaluation of learning outcomes, which allow organizing the accumulation of valid results in the portfolio of each student throughout the time of his education.

It must be borne in mind that the university provides a basis, a methodological basis, and further development is the task of the students themselves, therefore the organization of scientific schools is important. The creators of modern scientific schools, opened at universities by well-known economists, proceed from the fact that they are based on the scientific methodology for studying the problem under study, methods and methods of observation, measurement methods, the rationale for the research results, corresponding to the scientific direction of the university and the availability of scientific potential. At the same

time, today's requirements for educational standards must comply not only with professional standards, but also with the line of scientific improvement of the learning process.

For example, consider the requirement of novelty in master's theses, which, as the author thinks, is not implemented as it should be. Unfortunately, often in these works, instead of “adding” knowledge, there is their “reduction”. This is because graduates of a bachelor's degree, a specialty of any profile and direction have the right to enter the master's program in the direction of "Economics" (in particular, on the profile "Accounting, analysis and audit"). As a result, master students have certain difficulties with mastering special disciplines of advanced and higher levels of knowledge, as well as teachers of advanced courses in specialized disciplines.

It can be stated with a sufficient degree of certainty that the management of communication processes in the relationship of educational institutions with employers in the implementation of professional standards requires reflection, formulation and concretization and, of course, the exchange of interuniversity experience. Further development of the fundamental provisions of the procedure for assessing the quality of education can be traced in the Draft Standards 3++. The compliance of educational standards and professional competencies, as well as the compliance of professional competencies with the real requirements of business (employers), is influenced by the process of formation and development of the national qualifications system in Russia, the current state of regulatory support and the procedure for independent assessment of employee qualifications.

References

1. Federal Law of May 2, 2015 No. 122-FZ “On Amendments to the Labor Code of the Russian Federation and Art. 11 and 73 of the Federal Law "On Education in the Russian Federation".
2. GEF 3++ and updating educational programs. Portal of the Federal State Educational Standards.
3. List of instructions following the results of the plenary session of the X Congress of the Russian Union of Rectors, October 30, 2014. Pr. 2748, para. 21 of November 27, 2014
4. Guidelines for organizing and conducting in educational institutions of higher education an internal independent assessment of the quality of education in the main educational programs of higher education - undergraduate programs, specialist programs and master's programs. Ministry of Education and Science of the Russian Federation. Department of State Policy in the Field of Higher Education, No. 05-18965 dated 05.10.2017.
5. Materials of the Presidential Council for Strategic Development and Priority Projects. Draft Program "Digital Economy". July 6, 2017
6. Abelyan A.S. Innovative development of modernized processes in industry: dis. for the degree of Doctor of Economics. Rostov-on-Don, 2015
7. Belyakov S.A. Modernization of education in Russia: improvement of management. Moscow: Max Press, 2009.

8. Zenkova M.A. Administrative and legal regulation of the education system in the Russian Federation // Bulletin of the Ural Institute of Economics, Management and Law. 2016. S. 85-90.
9. Ermachenko D.N. Education system in Russia: administrative and legal aspects. Monograph. M.: RIOR, 2017.
10. Karpova T.P., Dolgov V.A., Aleksakhina L.I. Economic information systems for personnel training for innovation activities in oil companies // Transport business of Russia. 2011. No. 8. S. 91-92.
11. Karpova T.P. Accounting management accounting of production: the concept of improvement: Abstract of the thesis. for the degree of Doctor of Economics. M., 2004.
12. Karpova T.P. Accounting and professional training of an accountant at the turn of the century // Some actual socio-economic problems at the turn of the century. Collection of scientific articles for the 70th anniversary of VZFEI. Smolensk, 2000. S. 34-38.
13. Mayorov V.I. Administrative Reform in Russia: Improving Public Administration Based on the Concept of New Public Management // Legal Science and Law Enforcement Practice. 2017. No. 3 (41). pp. 109-116.
14. Sidorova M.I. Development of accounting models in the conditions of modern information technologies: Abstract of the thesis. for the degree of Doctor of Economics. M., 2013.
15. Panasyuk V.P. Management of education and educational systems: state, trends, problems and prospects // Obrazovanie i nauka. 2017. Volume 19, No. 2. S. 72-88.