

## MODERN PEDAGOGICAL TECHNOLOGIES IN FOREIGN LANGUAGE PROFESSIONALLY-COMMUNICATIVE COMPETENCE FORMATION OF FUTURE SPECIALISTS IN ACCOUNTING AND TAXATION

### СУЧАСНІ ПЕДАГОГІЧНІ ТЕХНОЛОГІЇ ІНШОМОВНОГО ФОРМУВАННЯ ПРОФЕСІЙНО-КОМУНІКАТИВНОЇ КОМПЕТЕНТНОСТІ МАЙБУТНІХ ФАХІВЦІВ З ОБЛІКУ ТА ОПОДАТКУВАННЯ

*Modern pedagogical theory and practice is characterized by vast number of different approaches, theories and educational systems. Therefore educator must skillfully join on practice new approaches and pedagogical ideas checked by time when realizing educational process. The present article deals with the issue of future specialists' in accounting and taxation foreign language professional-communicative competence formation. The aim of this study is to theoretically substantiate and experimentally test the effectiveness of suggested modern pedagogical technologies used in the process of forming the foreign language professional-communicative competence of future accounting and taxation specialists. The methods were discussed in order to select the most appropriate, which could be used by teachers in order to achieve the best result. The objectives of the study are to analyze modern pedagogical technologies as well as to choose the most effective one for forming the foreign language professional-communicative competence of future accounting and taxation specialists. In the work the analysis, generalization and systematization of research on the problem were used. The result of the study: model of effective usage of modern pedagogical technologies which can be used in the professional preparation of future specialists in accounting and taxation.*

*The article states that the term "pedagogical technology" implies a specifically normalized educational process (form, content, training methods, products and output results) or educational activity that purposefully changes the students, or provides the possibility to change by themselves. In overview, the four modern pedagogical technologies are offered here: interactive technologies, critical thinking technologies, information-digital technologies, smart technologies. It is proved that such technologies increase students' learning motivation as they raise students' level of professional training.*

**Key words:** *ESP, modern pedagogical technologies, specialists in accounting and taxation, foreign language professional-communicative competence, interactive technologies, critical thinking technologies, information-digital technologies, smart technologies.*

*Сучасна педагогічна теорія і практика характеризується великою кількістю різноманітних підходів, теорій і освітніх систем. Тому викладач має вміло залучати*

*на практиці нові підходи та перевірені часом педагогічні ідеї, реалізуючи виховний процес. У даній статті розглядається питання формування іншомовної професійно-комунікативної компетентності майбутніх фахівців з обліку та оподаткування. Метою дослідження є теоретичне обґрунтування та експериментальна перевірка ефективності запропонованих сучасних педагогічних технологій, які використовуються у процесі формування іншомовної професійно-комунікативної компетентності майбутніх фахівців з обліку та оподаткування. Методи обговорювалися з метою вибору найбільш прийнятних, які могли б використовувати викладачі для досягнення найкращого результату. Завдання дослідження – проаналізувати сучасні педагогічні технології та вибрати найбільш ефективні з них для формування іншомовної професійно-комунікативної компетентності майбутніх спеціалістів з обліку та оподаткування. У роботі використано аналіз, узагальнення та систематизацію досліджень з проблеми. Результат дослідження: модель ефективного використання сучасних педагогічних технологій, які можуть бути використані у професійній підготовці майбутніх фахівців з обліку та оподаткування.*

*У статті зазначено, що під терміном «педагогічна технологія» розуміється конкретно нормований навчальний процес (форма, зміст, методи навчання, продукти та вихідні результати) або навчальна діяльність, яка цілеспрямовано змінює студентів, або надає можливість змінюватися самим. У загальному вигляді тут пропонуються чотири сучасні педагогічні технології: інтерактивні технології, технології критичного мислення, інформаційно-цифрові технології, смарт-технології. Доведено, що такі технології підвищують навчальну мотивацію студентів, оскільки підвищують рівень професійної підготовки студентів.*

**Ключові слова:** *англійська мова для спеціальних цілей, сучасні педагогічні технології, спеціалісти з обліку та оподаткування, іншомовна професійно-комунікативна компетентність, інтерактивні технології, технології критичного мислення, інформаційно-цифрові технології, смарт-технології.*

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**Problem statement.** Nowadays, higher education exists in a diverse and changeful context which sets qualification requirements for professional qualities of graduate students. This is why higher educational establishments need to monitor the

job market and conduct systematic interviews with employers and experts to create and update a list of qualifications for graduates from the perspective of employers' needs. This specific approach – shaping the aims of educational programs based on

a list of qualifications – will improve communication between the educational system representatives and employers, disclose the need in new educational programs, and enhance the system of continuous improvements to the existing ones [3, p. 39].

#### **Analysis of recent research and publications.**

Professional specialists in accounting and taxation play a vital role in achieving company's success in the today's conditions which are characterized by globalization, increasing the competitiveness and the uncertainties of the economic environment. The accounting profession requires more creativity and innovative thinking in order to be competitive. Between the skills required of a professional accountant, identified by Cory and Pruske [2], we should pay particular attention to good English language skills. Lack of highly qualified specialists that know foreign languages is a burning issue now. This is the reason why we are doing this research. We are trying to find out how to improve the language level and professional-communicative competence forming for bringing into line all the modern demands to the requirements of the market. The last, but not the least issue the Ukrainian system of linguistic education for non-linguist students faces is how to make the educational process more effective if the number of contact hours is constantly decreasing.

It is worth noting that students who receive professional accounting, taxation, audit and analysis education in higher educational establishments have greater opportunities than the students of other economic specialties.

According to research conducted on the results of the analysis of job search portals *rabota.ua*, *ua.jobble.org* and *headhunter.ua*, the salary of accounting and taxation specialists who speak English a few times higher the salary of those who do not have the same knowledge, in particular, the knowledge of English makes it possible to earn in Ukraine 3–6 times more. For example, a vacancy of an accountant with an English language level not lower than Upper-Intermediate (knowledge of accounting and auditing terminology, experience of business professional correspondence with partners) involves salaries starting from UAH 20 000, vacancy of the chief accountant with functions of the financial director with the knowledge of English above the average – from UAH 25 000 to 35 000, the chief accountant with fluent English language proficiency – from UAH 70 000 to 84 000.

Having analyzed 45 vacancy positions in Ukraine of an accountant without work experience with knowledge of English, taking into consideration language skills the range of requirements were identified. They are as follows: upper-Intermediate or above English skills, both oral and written; advanced English; fluent written and spoken English; good business English writing skills; fluent English (for analyzing documents

in English); good knowledge of English; good English communication skills; excellent written and spoken English; very good command of English; English proficiency at intermediate/upper intermediate; well-developed writing skills in English, etc.

Therefore, universities that train specialists in accounting and taxation should take into account the needs of employers who require not just experts in accounting and taxation, but graduates who will be able to establish business contacts with foreign partners in a foreign language environment.

Thus, teaching methods should be focused on expanding and reinforcing basic communication, intellectual, and interpersonal skills. As the result we will have a self-confident, critical-thinking student who fully understands the terminology and fundamentals of accounting and taxation.

The Accounting Education Change Commission (AECC, 1990), stated in 1990: "Accounting programs should not focus primarily on memorization of technical facts. Students should be taught the skills and strategies that help them learn more effectively of how to use these effective learning strategies to continue to learn throughout their lifetimes. Students must be active participants in the learning process, not passive recipients of information".

Thus, teaching methods should be focused on expanding and reinforcing basic communication, intellectual, and interpersonal skills. As the result we will have a self-confident, critical-thinking student who fully understands the terminology and fundamentals of accounting and taxation.

For this purpose we will analyze and choose the most effective modern pedagogical techniques which will enable to create quite new possibilities of realization of didactic principles of individualization and differentiation of instruction, to influence positively on the development of cognitive activity of students, their creative activity, consciousness as well as to realize the terms of transition from teaching to self-education.

Nowadays thorough theoretical development of the problem of usage of modern pedagogical technologies in the professional-communicative preparation of a specialist in the terms of higher school acquires special importance and meaningfulness.

The issues of modern pedagogical technologies are actively discussed by Bolotin A. and Bakayev V. [1] (organizational arrangement of the learning process), Pardede E. [5] (the use of modern pedagogical techniques in IT, pedagogical technologies in higher educational institutions).

Thus, teaching methods should be focused on expanding and reinforcing basic communication, intellectual, and interpersonal skills. As the result we will have a self-confident, critical-thinking student who fully understands the terminology and fundamentals of accounting and taxation.

**The purpose of our research** is to thoroughly analyze modern pedagogical technologies used in the process of formation the foreign language professional-communicative competence of future accounting and taxation specialists as well as to theoretically substantiate and experimentally test their effectiveness. The object of the research is the professional training of future accounting and taxation specialists. The subject of the research is the model of the formation of the professional-communicative competence of future accounting and taxation specialists by means of modern pedagogical technologies.

To gain the purpose of the study, the following methods of research were used: synthesis, comparison, generalization, modeling for generalization of philosophical, psychological and pedagogical, sociological literature and determination of the essence and structure of the professional-communicative competence of future accounting and taxation specialists; questionnaires, interviews, written and oral questioning; prognostic method of independent expert evaluations was used for the implementation and testing of the developed teaching materials); methods of mathematical statistics for quantitative and qualitative analysis of research results; schematization – to illustrate the results of the study). 3<sup>rd</sup> and 4<sup>th</sup> year students of Zhytomyr Polytechnic State University – future specialists in accounting and taxation were chosen as participants of the study.

**Results and discussions.** In the pedagogical science and practice one can reveal the existence of various interpretations of pedagogical technology. And it is not casual, as every author comes up to understanding of the essence of technology in general proceeding from the certain conceptual approach. Technology (from the Greek *techne* – art, skill, ability) is a set of techniques and methods of obtaining, processing, and reprocessing of raw materials and finished materials [1].

Since the early 1960s, the concept of “pedagogical technology” has spread. The reason for its emergence was the attempts to bring education to a qualitatively new level in the conditions of scientific and technological progress. Initially, the technologization of education was associated mainly with application of new technical means of teaching. However, today pedagogical technology is not just a set of organizational forms and methods for application of various teaching means but also research aimed at identifying principles of development and finding ways to optimize the educational process, applying new methods and developing educational materials and technical means of teaching [1].

In general, the term “pedagogical technology” implies a specifically normalized educational process (form, content, training methods, products and output results) or educational activity that purposefully changes

the students, or provides the possibility to change by themselves [6, p. 12].

Based on the analysis of existing thoughts in our research, we consider pedagogical technology as a specially designed, adapted to the needs and capabilities of the individual, the process of active assimilation of theoretical knowledge and practical skills in the process of organizing professional-communicative activities aimed at guaranteeing the achievement of the intended result. Pedagogical technology is the nucleus for the formation of professional-communicative competence, productive cooperation between future accounting and taxation specialists and their teachers.

In overview, the four modern pedagogical technologies are offered here: interactive technologies, critical thinking technologies, information-digital technologies, smart technologies.

They were chosen due to objectives, content and forms of foreign language professional-communicative competence. The most important objectives are: to improve educational efficiency through the usage of effective modern pedagogical technologies as well as to provide students with the opportunity to acquire such skills that can be used in real-life situations in professional sphere. Consequently, the basic content in the modern independent study is its communicativeness.

Evaluation of effectiveness of a training technology consists of the following components [1]: evaluation of completeness of presentation of educational information, which is revealed in the course of objective control of training lessons and inspection (final control); evaluation of training results, which is made in the course of the current progress control; intermediate attestation of students; final state attestation; reviews on graduates.

Given the increase in the level of knowledge, skills, and abilities, it is difficult to evaluate assimilability of a material theoretically. It is possible to analyze this only on extensive empirical material, comparing the average scores of students’ progress by traditional and innovative technologies.

In overview, the four modern pedagogical technologies offered here (interactive technologies, critical thinking technologies, information-digital technologies, smart technologies) found in the literature.

This study has some limitations that should be addressed. Results of this research suggest that modern pedagogical technologies mean a variety of things in different contexts and to different people. It might be tempting to see the four approaches outlined above as playing out along professional-communicative boundaries. However, while the disciplinary tendencies discussed above do appear in the data, these tendencies were not stable due to the fact that there are different types of learners, therefore

some technologies didn't work for all students, but for the majority of students these technologies (especially technologies of critical thinking and smart technologies) are rather effective.

This article presents a review and analysis of the available pedagogical technologies existing in the system of higher education. Practically, it can serve as a teaching tool for teachers of higher educational institutions. These different technologies might be complementary as often as they are incompatible.

**Interactive technologies.** A modern specialist in accounting and taxation should not only have professional competencies, but also be prepared for a full and informed life in the changing realities of modern society, to self-development and self-realization. The growing information needs outstrip the processes of social and psychological maturity of accountants, their ability to conduct dialogue with controlling bodies, the culture of communication, active self-knowledge and self-expression. Management requires the training of specialists that differ in the speed of reaction, mobility, high dynamism and democracy in the approaches to solving accounting problems. In this regard, today it is necessary to change the nature and functions of the process of studying bachelors and masters in accounting and taxation in higher education establishments. Education should not only transfer knowledge, develop skills, but also develop the ability to self-education, prepare future specialists for independent performance.

Interactive technologies aimed at mastering future specialists in accounting and taxation the main stages of professional communication activities, which promotes the formation of their professional and communicative position, self-identification and self-realization, development of control and evaluation skills.

The interactive methods are modern ways of stimulating teaching, representing tools of learning which favor the interchange of ideas, experiences and knowledge. Interactivity is characterized by the desire for active cooperation and involvement with a deep active-participatory character. Learning is achieved through communication and collaboration. It is based on mutual relationships and it refers to the process of active learning, whereby, the learner acts on information in order to turn it into new, personal and internalized information.

The benefits of the interactive methods are as follows: 1) stimulate active involvement; 2) practice the analytical capacity of students; 3) ensure a better implementation of knowledge and skills; 4) work on the development of critical thinking of students; 5) stimulate responsibility; 6) ensure the development of "group" culture, cooperation, mutual assistance; 7) develop argumentation [7, p. 133].

Applying these methods of interactive learning while teaching accounting disciplines allows students

to develop the ability to perform a functional role according to certain standards, taking into account the real working environment. For example, a role-play is a methodological technique related to a group of active teaching. In the role-play everyone gets a role and is asked to be an active partner in speech communication. In these role-plays students acquire such elements of communication skills as the ability to start a conversation, to support it, the ability to intentionally listen to the interlocutor, ask clarifying questions, etc. Thus, a variety of games, including interactive role-plays promote formation of communicative competence.

Our experiment has shown the effectiveness of using interactive technologies, in particular the most effective are "The six thinking hats" and "Cube method". Since the essence of interactive learning is that the learning process takes place under the constant, active, positive interaction of all students, future specialists in accounting and taxation have the opportunity to use their own experience when discussing and solving professional issues.

**Technologies of critical thinking** aimed at developing positive motivation and goal setting, self-study skills and autonomous learning, professional collaboration and creative search.

Critical thinking is the ability to raise new questions, elaborate various arguments and make independent deliberate decisions. The development of this type of thinking by means of the interactive involvement of students into the educational process is the aim of the other technology under examination. Technology of development of critical thinking and writing has its own particular features, namely: emphasis on the independence of students in the educational process; search of the arguments for the solution of a problem; ability not to take the information on trust without any verification; search of reasonable answers, which is the result of reflection and revelation of the unknown; arrangement of conditions for collaboration and partnership in the process of purposeful activity.

The most effective technologies of critical thinking that were used during the experiment are as follows: "Milestones", "Brainstorming", "Association".

The technology "Milestones" is aimed at determining the sequence of actions in the process of solving a particular problem situation. To do this, students build a plan to solve the problem step by step, justifying the selected sequence.

Here is an example of an exercise aimed at developing the ability to determine the sequence of actions in the process of solving a particular problem situation in the reliance on the technology of critical thinking "Milestones". Task: Think of possible succession of actions in building a successful career in sport. Use the critical thinking strategy "Milestones". Then discuss the ideas you have with your friend in a form of a dialogue. At first, students make up a



problem solving plan step by step using the scheme, then they discuss it in pairs.

The technology “Brainstorming” is collective discussion, the search for solutions was used during the classroom sessions and was carried out through the free accumulation of ideas on a particular topic, expressing the views of all the participants. This enabled the group of students to use their intellectual capabilities to quickly and effectively find a common solution to the proposed communicative situations.

The technology “Association” encourages students to freely and openly express their thoughts to determine the relationships between individual concepts, therefore contributes to the development of social, informational, multicultural competencies, encourages future accounting and taxation professionals to work productively, self-development, and self-education. The technologies of critical thinking as higher-order thinking relied on information, a conscious perception of their own intellectual activity and the activities of others, envisaged the ability of the student to analyze learning information from a logical standpoint and a personal approach for using the results as standard and non-standard situations and problems, and also the ability to ask new questions, find arguments, make independent, thought-out solutions.

**Information-digital technologies.** Technological capabilities of information-digital technologies are very significant, because they allow to organize various educational activities, significantly increase the efficiency and motivation of self-study. The usage of live broadcasts to watch news, the Internet, various video materials, feature films, multimedia programs, electronic textbooks, multimedia guides, encyclopedias and dictionaries enabled the creation of a communication environment for learning, developed interest in the study of humanities, created conditions that were as close as possible to the real professional-communicative communication.

Modern information technologies also provide teachers with the opportunity to create more interesting and professionally oriented media materials, combined or distance courses. For example, for the formation of the professional-communicative competence of accounting and taxation experts are indispensable: 1) company sites (Procter & Gamble Company, Microsoft); 2) content sites or content created by users themselves, such as How Stuff Works or E-How, where laypersons or professionals can exchange videos and texts; 3) websites dedicated to certain professions or areas of expertise where teachers or students can read, view or download materials from the subject matter (The National Society for Accountants (NSA), The Economist, Accounting Coach, etc.). It should be noted that authentic web resources should not only be used, but also be combined with their own designs.

In addition, innovative technologies such as Power Point, Dreamweaver 4.0, Flash 5, Open Office.org Impress, Power bullet Presenter, Pro Show Producer, PPT CREATE, Quick Slide have a positive impact on the development of intercultural competencies. Show, My Slide Show for creating regular presentations and Adobe Flash, Microsoft Movie Maker, An FX Visual Design, Virtual Tour Builder – for creating video presentations.

**Smart technologies.** Among the latest information and multimedia technologies in the context of our research, we also used smart technologies, an interactive software and technology training complex based on SMART Board, an electronic interactive whiteboard that works in conjunction with a computer and a projector.

The SMART Board software allows you to manage applied computer applications with touches to the surface of the screen, provides different technology for working with different types of information and provides the teacher with an effective means of creating and applying authored training programs. The learning process is accelerating and becoming more interesting for students, since SMART interactive whiteboards can be written as a special marker, display educational material, and write written comments from the top of the image on the screen. At the same time everything written on the interactive whiteboard SMART is transmitted to students, stored on magnetic media, printed, sent by e-mail. In the course of conducting classes using an interactive whiteboard, students were able to not write in detail the material, but concentrate their attention on the essence of the lessons, because after the end they can receive an electronic version of the class with notes and comments of the teacher, which emphasize the attention of future officers on the most important and complex moments

Our research has shown that learning material is becoming more accessible and understandable, in the teaching process of which SMART Notebook software is used, the feature of which allows you to record part of the lesson, contains a toolkit that allows you to perform various actions with objects: move, copy, modify. Features of the Smart Notebook program allow you to record, highlight, fix objects, move them, move, add drawings, images, and photos. With the objects received, the students carry out various tasks: they divide into groups, finish sentences, place them in the correct order, clone images and words, establish correspondences, highlight in the text the main thing, connect their parts, compose and play dialogues, play games. Learning becomes easy, interesting and natural.

**Conclusions and perspectives.** Rather than attempting to “solve” the debate about what modern pedagogical technologies should mean, this study maps the various conceptions of this term articulated

by researchers. The “mapping” approach adopted to study this issue allowed for an appreciation of the ways in which educators actively modify and contest educational and professional values.

Using suggested modern pedagogical technologies has advantages over the traditional one. They are: active participation of a group of students, development of teamwork, doing exercises within a time limit. Students also have an opportunity to demonstrate their qualities such as interest and initiative.

Solving this task is determined by the rational system of exercises which have problem character, stimulate extended answers and promote foreign language professional-communicative competence.

Our experience shows that such pedagogical technologies as interactive technologies, critical thinking technologies, information-digital technologies, smart technologies provoke interest of students. Such technologies increase students' learning motivation as they raise students' level of professional training.

The process of teaching foreign language in non-linguistic universities with the help of suggested modern pedagogical technologies, such as interactive technologies, critical thinking technologies, information-digital technologies, smart technologies contributes to the formation of foreign language professional-communicative competence of future specialists in accounting and taxation.

As a result of such training the main practical goal of mastering foreign language, that is, to be able to adequately express their own thoughts and ideas to understand the interlocutor in a real-life situation, was achieved.

Evaluation of effectiveness of suggested modern technologies for forming the foreign language

professional-communicative competence of future accounting and taxation specialists on a timely basis are the seeds for future research.

This article includes data providing a detailed comparative description of pedagogical technologies that could be used in the teaching system. The authors provided a qualitative assessment of each approach in order to identify the most appropriate both for the teacher and for the student.

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