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DEVELOPMENT OF COMPETENCES IN THE EXPERT IN ACCOUNTING AND TAXATION OF FOREIGN ECONOMIC ACTIVITIES

***Annotation.** The requirements for specialists in accounting and taxation of foreign economic activity were considered. The debatable issues of building the program of the discipline «Accounting and taxation of foreign economic activity» are highlighted. Proposals were made for their solution. This will significantly improve the quality of training of specialists in accounting and taxation of foreign economic activity and improve their competence in conditions of war, temporary occupation of Ukrainian territories, and the arrival of military, financial and humanitarian aid to Ukraine from other countries.*

***Key words:** accounting, taxation, analysis, foreign economic activity, war*

***Анотація.** Розглянуто вимоги до фахівців з обліку й оподаткування зовнішньоекономічної діяльності. Висвітлено дискусійні питання побудови програми дисципліни «Облік й оподаткування зовнішньоекономічної діяльності». Зроблені пропозиції щодо їх розв'язання. Це значно поліпшить якість підготовки фахівців з обліку й оподаткування зовнішньоекономічної діяльності та поліпшить їх компетенції в умовах війни, тимчасової окупації українських територій, надходження в Україну військової, фінансової та*

гуманітарної допомоги з інших держав.

Ключові слова: *облік, оподаткування, аналіз, зовнішньоекономічна діяльність.*

Relevance of the research problem. The educational discipline «Accounting and taxation of foreign economic activity» is a component of the block of disciplines of the mandatory component of bachelor's training in the field of knowledge 07 «Management and administration» specialty 071 «Accounting and taxation».

The purpose of teaching the academic discipline «Accounting and taxation of foreign economic activity» is aimed at forming a system of theoretical and practical knowledge on accounting and taxation of foreign economic financial and economic operations and the ability to use accounting information in management; generalization of regulatory documents on the organization and methods of accounting and taxation of foreign economic activity.

In connection with the acquisition of the status of an independent state by Ukraine in 1991, not only the political structure of the country changed, but also the economic one. Old economic ties were disappearing. Time began to dictate new economic conditions. Economic formations of the country began to go beyond its borders in their activities. Ukrainian enterprises needed new foreign business partners: suppliers, buyers, customers, creditors, investors... Thus, the majority of Ukrainian enterprises began to carry out foreign economic activity. This affected the content of the training of accounting and auditing specialists. Therefore, a new discipline «Accounting of foreign economic activity» appeared in the curricula. And later, when specialty 071 «Accounting and taxation» was introduced, the discipline «Accounting and taxation of foreign economic activity» appeared.

Today there are debatable issues regarding the construction of the program of this discipline. And the content of the program, its topics, the list of questions by topic are directly related to the formation of the competences of specialists in accounting and taxation of foreign economic activity.

Therefore, the chosen research topic is quite relevant. It is especially intensified in the conditions of the war in Ukraine, the temporary occupation of Ukrainian territories, the outflow of accountants due to evacuation and temporary job loss, increased military, financial and humanitarian aid to our state from foreign countries.

But the path to defending Ukraine's freedom and independence involves increasing the level of cooperation with other countries. We are talking about political and economic cooperation of Ukraine with various countries of the world.

The purpose of the research is to reveal the formation of competences of a specialist in accounting and taxation of foreign economic activity through the creation of a universal program of the discipline «Accounting and taxation of foreign economic activity».

Research results. In many institutions of higher education of Ukraine, there are educational disciplines «Accounting of foreign economic activity», or «Accounting and taxation of foreign economic activity», or «Accounting and analysis of foreign economic activity», or «Accounting of foreign economic operations», which are a component of the block of disciplines of the mandatory training component bachelors in the field of knowledge 07 «Management and administration» specialty 071 «Accounting and taxation».

As you can see, even the names of the disciplines differ. Therefore, the topics and issues of the disciplines differ accordingly. In addition, the topics and the list of questions differ even within the discipline with the same name.

Let's consider the most interesting, in our opinion, structures and content of these disciplines.

Yes, the teacher of the department of business and tourism management of the Izmail State Humanitarian University N.O. Stepanova (2019) when compiling the work study program of the discipline «Accounting of foreign economic activity» for the junior bachelor of the specialty 071 «Accounting and taxation» (the type of discipline is selective) singled out the following topics:

Topic 1. Theoretical and legal foundations of foreign economic activity and accounting.

Topic 2. Foreign economic contracts and peculiarities of displaying information in the accounting system.

Topic 3. International settlements and their accounting in the foreign economic activity of Ukrainian enterprises.

Topic 4. General principles of export-import operations.

Topic 5. Accounting of currency transactions in foreign economic activity.

Topic 6. Accounting for export operations.

Topic 7. Accounting of import transactions.

Topic 8. Accounting of barter (trade) transactions and transactions with raw materials.

Topic 9. Peculiarities of accounting for other foreign economic operations.

Topic 10. Accounting of operations at enterprises with foreign investments [1].

Associate Professor of Volyn National University named after Lesya Ukrainka O.V. Skoruk (2020) in the syllabus of the academic discipline «Accounting and taxation of foreign economic activity» for applicants of the first (bachelor's) level of higher education of the educational and professional program «Accounting and Audit», field of knowledge 07 «Management and administration» specialty 071 «Accounting and taxation» highlighted the following topics:

Topic 1. Theoretical and legal foundations of foreign economic activity.

Topic 2. Foreign economic contracts and features of displaying information in the accounting system.

Topic 3. Accounting of operations with foreign currency.

Topic 4. Accounting and taxation of import transactions.

Topic 5. Accounting and taxation of export operations.

Topic 6. Accounting of barter (goods exchange) foreign economic transactions.

Topic 7. Accounting and taxation of transactions with raw materials.

Topic 8. Accounting and taxation of operations at enterprises with foreign investments.

Topic 9. Accounting of credit (financial) operations in foreign economic activity.

Topic 10. Peculiarities of accounting and taxation of other foreign economic transactions.

Topic 11. Reporting of subjects of foreign economic activity.

Associate Professor of the Department of International Economic Relations and Business of the National Aviation University Z.V. Pichkurova (2020) singled out the following topics in the work program of the academic discipline «Accounting and Analysis of Foreign Economic Activity» for the preparation of specialists of the educational degree «Bachelor» in the specialty 292 «International Economic Relations» of the educational and professional program «International Economic Relations»:

Topic 1. Theoretical principles of accounting for foreign economic activity.

Topic 2. Accounting of import-export operations.

Topic 3. Accounting of currency transactions.

Topic 4. Accounting of settlement operations.

Topic 5. Accounting of transactions with raw materials.

Topic 6. Accounting of barter operations.

Topic 7. Analysis and evaluation of the efficiency of export-import operations.

Topic 8. Analysis and assessment of the financial condition of the enterprise - a subject of the foreign economic activity [3].

Professor Yu.A. Kuzminskyi, associate professors O.V. Samborskyi and O.V. Isai, scientists from Vadim Hetman KNEU (2020; 2022), in the work program of the study discipline «Accounting of Foreign Economic Operations» for the first (bachelor's) level of higher education, specialty 071 « Accounting and Taxation» (discipline type - selective) indicated the following topics:

Topic 1. Subject, task and content of the discipline.

Topic 2. International economic contracts and features of displaying information in the accounting system.

Topic 3. Currency and financial operations in international economic activity.

Topic 4. Accounting of import operations.

Topic 5. Accounting of export transactions.

Topic 6. Accounting for international mine transactions (barter)

Topic 7. Accounting of international tolling operations (operations with raw materials).

Topic 8. Peculiarities of the organization, implementation and accounting of specific international financial and economic transactions [4; 5].

Associate Professor of the Chernivtsi National University named after Yuriy Fedkovich M.M. Tanasiev in the study guide «Accounting and Taxation of Foreign Economic Activity» (2021), which was prepared in accordance with the work program of the study discipline «Accounting and Taxation of Foreign Economic Activity», which is included in the Educational and Professional Training Program for First (Bachelor) Level Higher Education with the specialty «Accounting and Taxation», has the following content:

Section 1. General theoretical and methodological principles of accounting and taxation of the main operations in the field of foreign exchange.

Topic 1. Theoretical and legal foundations of foreign economic activity.

Topic 2. Foreign economic agreements and features of displaying information in the accounting system.

Topic 3. Accounting and taxation of currency transactions.

Topic 4. Accounting and taxation of settlement operations.

Section 2. Accounting and taxation of individual business transactions of entities of the Economic and Monetary Union.

Topic 5. Accounting and taxation of export operations.

Topic 6. Accounting and taxation of import transactions.

Topic 7. Accounting of barter operations.

Topic 8. Accounting of transactions with raw materials.

Topic 9. Reporting of subjects of foreign economic activity [6].

Associate Professor of Ivan Franko National University of Lviv Z.I. Tenyukh (2022) in the Work Program of the academic discipline «Accounting and Taxation of Foreign Economic Activity» for students majoring in 051 «Economics» specialization «International Economy» indicates the following meaningful modules and topics:

Content module 1.

Topic 1. General characteristics of foreign economic activity, its regulation and accounting organization.

Topic 2. Accounting of currency and financial transactions in the foreign economic activity of the enterprise.

Topic 3. General principles of export-import activities.

Topic 4. Accounting and taxation of export operations.

Topic 5. Accounting and taxation of import transactions.

Content module 2.

Topic 6. Accounting and taxation of barter operations in foreign economic activity.

Topic 7. Accounting and taxation of the return of goods to a non-resident.

Topic 8. Accounting and taxation of the return of goods from a non-resident.

Topic 9. Credit operations in foreign economic activity.

Topic 10. Accounting for business trips abroad [7].

Associate Professor of Uzhhorod National University K.S. Brenzovich (2022) in the work program of the study discipline «Accounting and analysis of foreign economic activity» for students of higher education in the field of knowledge 29 «International relation» specialty 292 «International economic relation» of the educational program «International economic relations» considers it appropriate to specify the following topics:

Module 1. Theory of accounting.

Topic 1. Accounting, its essence and fundamentals of organization.

Topic 2. Subject and objects of accounting.

Topic 3. Accounting balance.

Topic 4. Accounting accounts and double entry. Synthetic and analytical accounting.

Topic 5. Primary observation, documentation in accounting.

Topic 6. Inventory in accounting.

Topic 7. Forms of accounting and financial reporting of enterprise.

Module 2. Accounting and analysis of foreign exchange.

Topic 8. General characteristics of foreign economic activity in Ukraine. International contracts.

Topic 9. Accounting of import and export transactions.

Topic 10. Accounting of barter transactions and transactions with raw materials.

Topic 11. Accounting of currency transactions.

Topic 12. Peculiarities of accounting for other foreign economic operations. Analysis of foreign economic activity of the enterprise [8].

According to the Standard of Higher Education of Ukraine: level of higher education – first (bachelor), degree of higher education – bachelor, field of knowledge 07 - Management and administration, specialty 071 - Accounting and taxation [9] and Educational and professional program «Accounting and Audit» of the first bachelor's level of higher education in the specialty 071 «Accounting and taxation» of the field of knowledge 07 «Management and administration» [10] when compiling the work program of the study discipline «Accounting and taxation of foreign economic activity» it is necessary to proceed from the program competencies of the graduate (integral competence, general and special (professional) competence) and program learning outcomes.

According to the author of the article, the goal of teaching the academic discipline «Accounting and taxation of foreign economic activity» is aimed at forming a system of theoretical and practical knowledge on accounting and taxation of foreign economic financial and economic operations, on the analytical processing of source accounting information on foreign economic activity and the ability to use accounting and analytical information in management; generalization of regulatory documents on the organization and methods of accounting and taxation of foreign economic activity.

According to the author of the article, the tasks of studying the academic discipline «Accounting and taxation of foreign economic activity» are the formation of students' integral system of knowledge regarding:

- mastering the conceptual principles of foreign economic activity in Ukraine;
- mastering the peculiarities of the implementation of foreign economic activity and the rules of customs clearance when crossing the country's customs border;
- understanding of the main categories, concepts and methods of accounting and taxation of foreign economic operations, analysis of foreign economic activity.
- understanding the essence and peculiarities of the functioning of the enterprise in the international economic environment and models of economic cooperation.

As a result of studying the discipline, students should acquire knowledge of the organization and methods of accounting and taxation of foreign economic activity; methods of obtaining and processing accounting and analytical information about foreign economic activity for its further management [11].

As a result of studying the academic discipline «Accounting and taxation of foreign economic activity», the student must acquire the following learning outcomes:

PLO3. Determine the essence of objects of accounting, analysis, control, audit, taxation and understand their role and place in economic activity.

PLO5. To have methodical tools of accounting, analysis, control, audit and taxation of business activities of enterprises.

PLO6. Understand the peculiarities of the practice of accounting, analysis, control, auditing and taxation of the activities of enterprises of various forms of ownership, organizational and legal forms of management and types of economic activity.

PLO7. To know the functioning mechanisms of the budgetary and tax systems of Ukraine and to take into account their features in order to organize accounting, choose a taxation system and form reporting at enterprises.

PLO17. Be able to work both independently and in a team, show leadership qualities and responsibility at work, adhere to ethical principles, respect individual and cultural diversity [11].

Competences that make it possible to acquire the academic discipline «Accounting and taxation of foreign economic activity».

1. Integral competence:

This is the ability to solve complex specialized tasks and practical problems during professional activity in the field of accounting, auditing and taxation or in the learning process, which involves the application of theories and methods of economic science and is characterized by the complexity and uncertainty of conditions.

2. General competencies:

General competencies 01. Ability to learn and master modern knowledge.

General competencies 02. Ability to abstract thinking, analysis and synthesis.

General competencies 03. Ability to work in a team.

General competencies 04. Ability to work autonomously.

3. Professional competences:

Professional competences 2. To use the mathematical apparatus for the study of socio-economic processes, to solve applied problems in the field of accounting, analysis, control, auditing, taxation.

Professional competences 4. Apply knowledge of law and tax legislation in the practical activities of business entities [11].

The following modular structuring and integrated module requirements are proposed.

The educational material of the discipline is structured according to the modular principle and consists of two educational modules, namely:

- educational module № 1 «*General basics of accounting of foreign economic activity. Accounting of currency and financial transactions. Accounting and taxation of export and import operations*»;

- of educational module № 2 «*Accounting and taxation of barter transactions and transactions with raw materials. Reporting and analysis of subjects of foreign economic activity*», each of which is a logically completed, relatively independent, integral part of the educational discipline, the mastery of which involves conducting modular control tasks, solving practical tasks, solving tests, analyzing their results, performing home control tasks and passing the exam.

Integrated requirements of module № 1:

To know:

- theoretical principles of accounting of foreign economic activity;
- general principles of export-import operations;
- accounting principles of foreign economic activity and financial reporting;
- primary documents and registers for accounting of currency and financial, export and import operations;
- taxation of export and import operations;

be able:

- own the organization of the accounting process of foreign economic activity;
- apply accounting principles of foreign economic activity;
- work with primary documentation and registers for accounting of currency and financial, export and import operations;
- to display currency and financial, export and import operations on accounting accounts.

Topics of educational module № 1 «General basics of accounting of foreign economic activity. Accounting of currency and financial transactions. Accounting and taxation of export and import operations»:

1.1. General accounting principles of foreign economic activity.

1.2. Foreign economic contracts and features of displaying information in the accounting system.

1.3. Accounting and taxation of currency and financial transactions.

1.4. General requirements for export-import operations.

1.5. Accounting and taxation of export transactions.

1.6. Accounting and taxation of import operations.

Integrated requirements of module № 2:

To know:

- primary documents and registers for accounting of barter operations;
- taxation of barter transactions;
- primary documents and registers for accounting for settlements with

foreign business trips;

- primary documents and registers for accounting of transactions with raw materials;

- primary documents and registers for accounting of other foreign economic operations;

- the principles and structure of financial reporting of a subject of foreign economic activity;

- methods of analysis of foreign economic activity;

be able:

- work with primary documentation and registers for accounting of barter operations and operations with raw materials;

- draw up primary documentation and make calculations for foreign business trips;

- to display barter operations and operations with raw materials, other foreign economic operations on accounting accounts;

- prepare the reporting of the subject of foreign economic activity;

- analyze foreign economic activity.

Topics of training module № 2 «Accounting and taxation of barter operations and operations with raw materials from the donor. Reporting and analysis of subjects of foreign economic activity»:

2.1. Accounting and taxation of barter (trade) transactions.

2.2. Accounting and taxation of transactions with raw materials.

2.3. Accounting for payments for foreign business trips.

2.4. Peculiarities of accounting and taxation of other foreign economic operations.

2.5. Reporting of subjects of foreign economic activity.

2.6. Analysis of foreign economic activity.

Conclusions. The proposed modular structuring of the work curriculum and the integrated requirements for each of its modules will help to form high-quality program competencies and program results, raise the level of training of specialists in

accounting and taxation of foreign economic activity, who will be able not only to record and tax foreign economic operations, but also to analyze them analytically and make the right management decisions.

This is extremely important in the conditions of the current martial law regime in Ukraine and large volumes of foreign military, financial and humanitarian aid to our state, as well as for the reconstruction of Ukraine after the Victory with the attraction of foreign investments and the expansion of the zone of economic cooperation with various countries of the world.

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