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COMPETENCE-BASED APPROACH IN PROFESSIONAL TRAINING OF ACCOUNTING AND CONTROL SPECIALISTS IN THE HOTEL AND RESTAURANT BUSINESS

КОМПЕТЕНТНІСНИЙ ПІДХІД У ПРОФЕСІЙНІЙ ПІДГОТОВЦІ ФАХІВЦІВ З ОБЛІКУ ТА КОНТРОЛЮ В ГОТЕЛЬНО-РЕСТОРАННОМУ БІЗНЕСІ

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Шацькова Л.П. Компетентнісний підхід у професійній підготовці фахівців з обліку та контролю в готельно-ресторанному бізнесі. Оглядова стаття.

В даній статті розглянуто професійна підготовка фахівців з обліку та контролю в готельно-ресторанному бізнесі у рамках компетентнісного підходу. Уточнено поняття «професійна компетентність» для фахівців з обліку і контролю в готельно-ресторанному бізнесі та виділено її функції та складові. За визначеними компонентами професійної компетентності запропонована структура навчального плану підготовки фахівців з обліку та контролю в готельно-ресторанному бізнесі на основі компетентнісного підходу за базовими та спеціальними дисциплінами. Визначено зміни у структурі професійної підготовки фахівців з обліку та контролю в готельно-ресторанному бізнесі у рамках компетентнісного підходу, впровадження яких забезпечить формування конкурентоспроможного фахівця і інтеграцію національної системи освіти в єдиний освітній простір Європи.

Ключові слова: компетентнісний підхід, професійна компетентність, фахівець з обліку і контролю, готельно-ресторанний бізнес, професійна підготовка

Shatskova L.P. Competence-based approach in professional training of accounting and control specialists in the hotel and restaurant business. Review article.

In this article professional training of accounting and control specialists in the hotel and restaurant business within competence-based approach is proved. The concept "professional competence" for accounting and control specialists in the hotel and restaurant business is specified and her functions and components are allocated. On certain components of professional competence the structure of the curriculum of training of accounting and control specialists in hotel and restaurant business on the basis of competence-based approach on basic and special disciplines is offered. The changes in the structure of professional training of accounting and control specialists in the hotel and restaurant business within competence-based approach are defined, their introduction will ensure the formation of a competitive specialist and the integration of the national education system into a single educational field in Europe.

Keywords: competence-based approach, professional competence, accounting and control specialist, hotel and restaurant business, professional training

Accession of Ukraine to the Bologna Process and joining the European Higher Education Area aims to further improve the quality and attractiveness of higher education, as well as to ensure the successful employment of graduates of higher educational institutions through orientation to the labour market. During the Bologna process, an understanding of the standardization of education is being developed. This process has caused a number of problems, including establishing contacts with key employers and graduates, developing a competency model of a graduate, developing on the basis of a competent approach of training modules and disciplines. Now there is a gap between the training programs for professional training for hotel and restaurant business and its real needs. There is a lack of competence of young professionals and the lack of adaptive skills that they need to possess in a dynamic competitive environment, there is no system of diversified and balanced vocational education. In this connection, issues of increasing the competitiveness of graduates of the economic profile of higher educational institutions, in particular, the specialty "Accounting and control in the hotel and restaurant business", become especially relevant. This causes the relevance of the study of this problem field.

Analysis of recent researches and publications

The analysis of basic researches and publications showed that various aspects of the professional training of future specialists in hotel and restaurant business and the search for optimal methods for the development of specialists' competencies were considered in the writings of such researchers as Y. Bezrukhenkov, T. Klusovich, G. Naumov, I. Nosov, O. Mashkova, L. Mostova, K. Pitsul, L. Khayt and others. However, in the scientific literature, there is no approach to the professional training of accounting and control specialists in the hotel and restaurant business, which allow highlighting the purpose of this work.

The aim of article is to study the professional training of accounting and control specialists in the

hotel and restaurant business on the basis of a competent approach.

The main part

The global trend of movement towards a new quality of higher education manifests itself, first of all, in the growth of the complex, systemic, interdisciplinary and integral nature of the requirements for the level of preparedness of graduates of higher educational institutions for the performance of both professional and social roles in diverse and broad contexts. This was reflected in the dynamic development of a competent approach to the results of higher education in the last years as a synthesis of the system-activity, personal-activity, value, and other similar approaches to the formation of the results and content of education previously mastered by the national higher school.

The modern development of Ukrainian society is inextricably linked not only with the modernization of the economy, the creation and implementation of advanced technologies, but also with the construction of a new educational paradigm "Competency Approach." A competent approach in education establishes a new type of educational outcomes that are not limited to a combination of knowledge and skills, but focuses on the ability and readiness of the individual to solve various problems and activities.

Competency approach – is the priority orientation of education on its results: the formation of the necessary competences, self-determination, socialization, the development of individuality and self-actualization. This approach focuses on the education system to ensure the quality of training in accordance with the needs of modern society, which is consistent not only with the need for individuals to integrate into social activities, but also the need of the society itself to use the potential of the individual [3].

This direction in the development of education is relevant, as society is more interested in the development of institutions that provide a high level of training for the fulfillment of their functions: the ability to self-contained active action, situation analysis and decision making in the constantly changing environment.

The methodological basis for the implementation of the competence approach in vocational education is the principles: the variability of education; the concentration of education on the development and self-development of the individual; a combination of autonomy with collective and group forms of education; the unstable dynamic balance of the educational process as a source of development of the relationship of personality, education and profession; joint development of personality, education and activities [5].

The purpose of vocational education is to train skilled worker appropriate level and type, competitive labour market, competent, fluent in their profession and related fields oriented activities ready for continuous professional development, social and professional mobility [2]. Works of domestic research

professional education indicate that the main direction renovation of vocational education in the world today is to find ways to ensure activity-position in the learning process, contributing to the formation of experience holistic systemic vision of professional activity, systemic therein solution of new problems and challenges.

When people consider the professional training of a specialist within the framework of a competent approach it makes sense to focus in more detail on the concept of "professional competence". Modern approaches and the interpretation of professional competence are quite different. Summarizing the analysis of literature by the definition of the concept of "professional competence", it can be determined that professional competence – is the integral quality of a specialist, which characterizes his ability to solve professional problems using professional knowledge and existing experience, as well as readiness for self-education in a professional environment.

Professional competence is a significant factor that allows the graduate to adequately integrate into the social space and, by engaging in certain activities, direct their influence on the natural environment, social environment and various social relations.

Functional composition of professional competence:

- cognitive function, aimed at systematization of subject knowledge, knowledge;
- axiological function, aimed at orientation of the student in the system of values and appropriation by their personality;
- evaluative function, activates the ability to navigate in streams of various information, identify and select necessary, evaluate meaningful and secondary, depending on the purpose of the task;
- regulatory function, aimed at regulating the process and the result of its activities;
- a developing function that facilitates the activation of the creative work of the subject of the educational process, which leads to the self-actualization and self-realization of the graduate in the future professional field.

Taking into account the analysis of existing research in the field of professional competence in domestic and foreign science, it is possible to clarify this concept for the specialists in accounting and control in the hotel and restaurant business. The professional competence of a specialist in accounting and control in the hotel and restaurant business is a qualitative characteristic of the personality of a specialist, which includes a system of scientific and theoretical knowledge, including special knowledge in the field of accounting and control in the hotel and restaurant business, professional skills and experience, the readiness of a specialist to solve professional problems in the dynamics of their development, the presence of a steady need to be a competitive specialist in the labour market, which shows interest in the professional activities of their

profile and carries out the process of self-development.

The components of the professional competence of a specialist are: general (personal) and special. And the general competence sets the level, and the special

direction of education [7]. The structure of professional competence of the specialist in accounting and control in the hotel and restaurant business components is proposed (fig. 1).

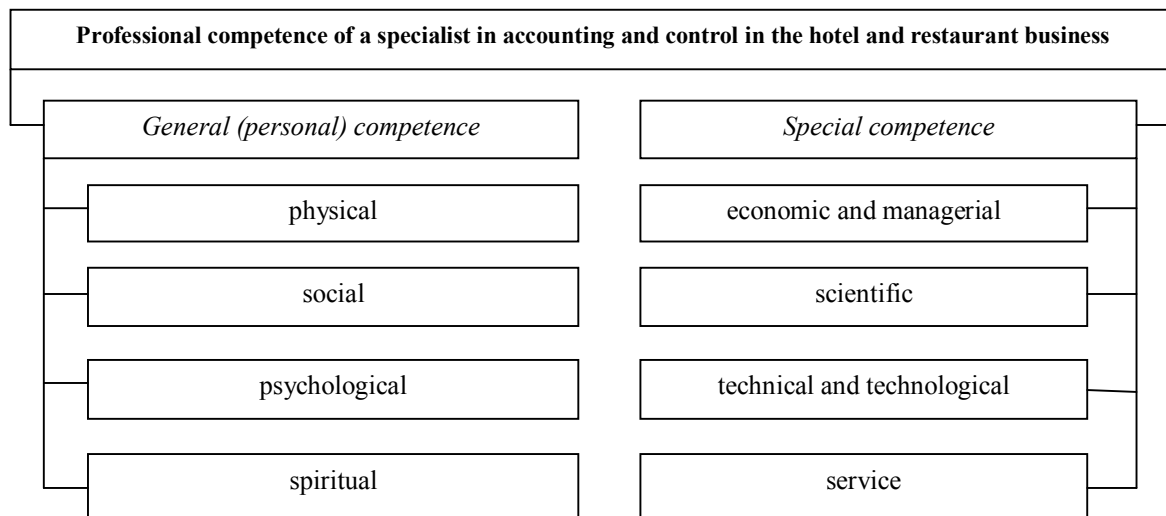


Fig. 1. The structure of the professional competence of a specialist in accounting and control in the hotel and restaurant business

Source: compiled by the author on the materials [1, 7-9]

It is important to clarify that this is a conditional list of components of the professional competence of the specialist in accounting and control in the hotel and restaurant business, which can be expanded in accordance with the constantly changing direction of innovation with the conditions of professional activity and requirements presented by the labour market. This entails an increase in the demand for specialists in the economic profile, which proceeds from the immediate demands of the emerging market and focused on the development of adaptive capabilities of a specialist in modern conditions [4].

The specificity of economic relations in our country is the compliance with the accounting and control specialists in the hotel and restaurant business of combined responsibilities. Their activity is characterized by the synthesis of functions of employees of the management apparatus, specialists in organizational and analytical activities. The market economy causes a significant increase in the functions of a specialist in accounting and control in the hotel and restaurant business and the expansion of the tasks facing him. From the employee who records the facts of economic activity in the accounts of accounting in order to compile reliable accounts and control the correctness of their reflection, he gradually becomes the assistant manager on almost all issues of the activity of the hotel and restaurant business [10].

The task associated with the professional training of students is very complicated as knowledge is rapidly aging, so the process of training future specialists in higher education institutions should be oriented towards ensuring integrity and continuity in

the teaching of general and special disciplines that form the core of vocational training future specialist.

At present, high requirements to the personal and professional qualities of a specialist in accounting and control in the hotel and restaurant business are presented. They must have good knowledge and skills in the field of fundamental and applied sciences, in economics, finance and accounting, and in the ability to apply them in a variety of typical situations and in non-standard cases.

The technology of forming the professional competence of accounting and control specialists in the hotel and restaurant business should be structured as a system of scientifically based techniques and techniques that facilitate such an organization of the educational process, which in the future will help to realize the professional and personal potential of each student as a specialist in the labour market competitive with accounting and control in the hotel and restaurant business.

The term "professional competence" refers to a number of key concepts that determine the content and technology of the learning process and determine the quality indicators for the training of graduates of higher education institutions. The basis for forming the professional competence of a specialist should be a model of educational process in the high school, which includes designing the components of the professional training of students by means of curriculum disciplines for the purpose of personal and professional development of students, their self-improvement, self-actualization, so today it is especially important to form students with high

erudition based on both knowledge of special disciplines, and of basic disciplines.

Determination of the list of educational disciplines that provide the graduate with the opportunity to be an effective and mobile subject of work is in the process of coordinating the activity, subject and level structures of the educational program. After compiling the list of disciplines it is necessary to determine in which of them will be mastered the components of professional competence, which is planned to form in the learning process. In other words, it is necessary to assess the degree of

purposefulness of the contents of the educational program, which involves the correlation of the list of disciplines with the target part of the program and the identification of the orientation of each discipline to achieve the goals.

According to the determined components of professional competence, the structure of the curriculum for the preparation of accounting and control specialists in the hotel and restaurant business is proposed based on the competent approach (tab. 1). In tab. 1 the main educational disciplines, among which are the basic and special ones, are presented.

Table 1. Structure of the curriculum for the preparation of accounting and control specialists in the hotel and restaurant business on the basis of the competence approach

Components of professional competence	Fundamental, basic discipline	Applied, special disciplines
Physical competence	Physical Education	–
Social competence	Foreign languages Sociology Science of law Corporate management culture	Ukrainian language (in professional direction) The culture of business communication Legal regulation of activity of enterprises of the HRB
Psychological competence	Psychology	Image and PR hospitality
Spiritual competence	History of Ukraine and Ukrainian culture Philosophy	Professional ethics and etiquette in HRB
Economic and management competence	Political Economy History of Economics and Economic thought Macroeconomics Microeconomics Economic and mathematical methods on the model Statistics Business Economics Marketing Management Money and credit Finances Finances of the enterprise Financial services market Financial Mathematics Labour economics and socio-labour relations The tax system Investment and the stock market Entrepreneurship Riskology Ecological economy	Economy of hotel and restaurant business Pricing for hotel and restaurant services Accounting (general theory) Financial and economic analysis Financial Accounting Management accounting and reporting in HRB Accounting at hotel business enterprises Accounting in the restaurant industry Accounting for accompanying services in HRB Trade accounting Control and revision Audit Internal control in the management of the activities of enterprises HRB Internship Practical training on accounting and administration in HRB
Scientific competence	Higher mathematics Probability Theory and Mathematical Statistics Socio-economic security Project analysis in entrepreneurship	Business security Safety of life and the basis of occupational safety Technologies of research and analysis of commodity markets
Technological competence	Computer Science Use of computer technologies in economic calculations Digital Entrepreneurship	Technology of restaurant business Technology of hotel business Information systems and technologies in HRB Standardization, certification, metrology and expert assessment of the quality of service in the HRB
Service competence	World hotel and restaurant industry	Organization of the hotel economy Organization of restaurant economy

Source: own elaboration

Thus, the professional competence of the specialists in accounting and control in the hotel and restaurant

business will include a system of knowledge, skills and abilities of basic and special disciplines, the

ability to use them, the formation of a professional consciousness of a specialist that meets the needs of the current and future state of the labour market, economic policy of the state.

The enhancement of professional competence is facilitated by interdisciplinary integration in learning, which implies the purposeful strengthening of interdisciplinary ties in the context of preserving the theoretical and practical integrity of academic disciplines, that is, the application of knowledge in one discipline in the study of another. It is necessary to identify changes in the structure of the content of education, which ensures integrity and interdisciplinary in the formation of professional competences, a combination of fundamentalism and practical orientation of vocational training.

Construction of the structure of the curriculum for the preparation of specialists in accounting and control in the hotel and restaurant business on the basis of a competent approach stipulates:

- orientation to the requirements of professional standards, as one of the main tools for the training of a future specialist in demand on the modern labour market;
- the differentiation of the content of discipline training, depending on the field of activity of the future specialist, including the implementation of tasks aimed at training a specialist in related or related qualifications;
- consideration and inclusion in the content of the discipline of the humanitarian component, as it ensures the harmonization of professional training of a specialist;
- construction of the content of training in the light of the introduction of modern information and communication technologies;
- introduction of professionally oriented components in order to develop skills to apply the acquired knowledge to solve practical problems;
- designing and implementing in the content of the discipline of innovation, aimed at the formation and development of professional subjectivity.

The task of ensuring the professional competence of accounting and control specialists in the hotel and restaurant business can be solved only systematically. Preparation of accounting and control specialists in the hotel and restaurant business on the basis of the competent approach involves the use of active and interactive forms of training in the educational process: seminars in the dialogue mode, discussions, business games, case studies, trainings, group discussions, demonstrations and presentations on key topics of the course, case studies, etc.

Within the framework of the training courses, meetings with representatives of companies, state and non-governmental organizations, master-classes of specialists, space bridges and teleconferences, and distance courses of leading domestic and foreign specialists should be envisaged [6].

The main organizational forms of education include lectures, workshops and ongoing individual work on solving situational tasks and objectives, self-learning.

Practical classes are conducted on the main subjects of discipline with a view to in-depth study of the lecture material. They can acquire practical skills address specific situations and enable teachers to control the degree of learning lectures, textbooks and periodicals for the course. With the successful development of the discipline in full basic education program, development of skills of independent professional activity of students in extracurricular time organized self-study students. During the course of professional practice, where students acquire individual personal qualities, their professional functions are also formed. Also we can provide professional competence by developing a training program for students and teachers in the following organizational forms: regular or intensive training in subgroups; individual counseling; club work – association of students of different courses; visiting exhibitions, excursions, trips.

Semesters need to assess the level of necessary changes in the field of professional competence, control the dynamics of the level of self-esteem, conduct regular testing of personal qualities with the allocation of both positive and negative. Competency approach actually "pushes" to a greater individualization of student learning, including their increasing involvement in independent learning activities and personal responsibility for its results (individual planning, self-assessment, self-organization, self-development, individual monitoring, presentation and protection of their academic achievements, opportunities, etc.), the development of employment opportunities.

Conclusions

On the basis of the conducted research it can be concluded that during the organizing of professional training process of accounting and control specialists in the hotel and restaurant business, within the framework of the competence approach, it is necessary to make the following changes in its structure: orientation of the content of preparation for results that are significant for hotel- restaurant business; inter-and over-disciplinary in the formation of professional competence; the focus on the activation of competencies, which allows students to develop the ability to independently solve problems during solving various practical problems.

Competent approach in education puts forward certain requirements for the professional development of any specialist. The professional formation of a specialist in accounting and control in the hotel and restaurant business is of paramount importance in the development of society as a whole: the personality of a professional, as well as his professional knowledge, is the value capital of a society. Therefore, the professional training of accounting and control specialists in the hotel and restaurant business on the basis of a competent approach will ensure the formation of a competitive specialist and the integration of the national education system into a single educational space in Europe.

Abstract

In this article professional training of accounting and control specialists in hotel and restaurant business within competence-based approach is investigated. The professional competence of accounting and control specialists in hotel and restaurant business is defined as: the qualitative characteristic of the personality which includes the system of scientific-theoretical knowledge including special knowledge in the field of accounting and control in hotel and restaurant business, professional skills, experience, readiness of the expert for the solution of professional tasks in dynamics of their development, existence of steady need for being a competitive expert in labor market which shows interest in professional activity of the to a profile and carries out self-development process. Functions of professional competence are defined: informative, axiological, estimated, regulatory, developing. Components of professional competence are defined: general (personal) – physical, social, psychological, spiritual; special – economical and administrative, scientific, technical and technological, service. On certain components of professional competence the structure of the curriculum of training of accounting and control specialists in hotel and restaurant business on the basis of competence-based approach on basic and special disciplines is offered. Such creation of structure causes: orientation to requirements of professional standards; differentiation of content of training of discipline; inclusions in the content of training of discipline of a humanitarian component as provides harmonization of vocational training of the expert; designing the content of training taking into account introduction of modern information and communication technologies; introduction directed the professional abilities which are for the purpose of formation to apply the gained knowledge to the solution of practical tasks; designing and to introduction in the content of discipline of the innovations directed to formation and development of professional subjectivity. The changes in the structure of professional training of accounting and control specialists in the hotel and restaurant business within competence-based approach are defined, their introduction will ensure the formation of a competitive specialist and the integration of the national education system into a single educational field in Europe: orientation of content of preparation to results that are significant for the hotel and restaurant business; inter-and over-disciplinary in the formation of professional competence; the orientation on the activation of competencies, which allows students to develop the ability to independently solve problems when solving various practical problems.

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