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**USING THE CASE METHOD IN THE STUDY OF ACCOUNTING
DISCIPLINES USING INFORMATION TECHNOLOGY**
**ВИКОРИСТАННЯ КЕЙС-МЕТОДУ У ВИВЧЕННІ ОБЛІКОВИХ ДИСЦИПЛІН ІЗ
ЗАСТОСУВАННЯМ ІНФОРМАЦІЙНИХ ТЕХНОЛОГІЙ**

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Abstract. *The article describes the main requirements for modern professionals with accounting, trends in the development of case-method in teaching, an example of using the method in the study of accounting discipline with the use of information technologies is given*

Key words: *teaching, case study, training objective, accounting, information technology*

Анотація. *У статті розглянуті основні вимоги до сучасних фахівців з обліку, висвітлені тенденції розвитку кейс-методу у навчанні, наведено приклад використання методу при вивченні облікових дисципліни із застосуванням інформаційних технологій*

Ключові слова: *навчання, кейс, навчальне завдання, облік, інформаційні технології*

Introduction.

The integration of our country into the world economy made it necessary to train qualified management personnel. However, the success of professional training of students depends not only on the quality of software and methodological complexes and the choice of adequate forms of training organization, but also on the level of the teacher's knowledge of educational technologies. Educational technologies and training technologies are a prerequisite for the professional development of a future specialist in the field of accounting.

The case method acts as a way of thinking of the teacher, its special paradigm that allows you to think and act differently, to develop creative potential. This is facilitated by the broad democratization and modernization of the educational process, the emancipation of teachers, the formation of their progressive style of thinking, ethics and motivation of pedagogical activity.

The history and spread of the case method originates at the Harvard business school. One of the interactive methods that has gained popularity in the UK, USA, Germany, Denmark and other countries is the Case study (a case method, a method of analyzing situations), developed by English scientists M. Shever, F. Edey and K. Yates. It is in the world practice that it has an important place for solving modern problems in education. The case method was first used in 1910 when presenting management disciplines at Harvard business school, which is well known for innovation, and in Ukraine, this method began to spread only at the very end of the twentieth century, as a cognitive acceleration in the study of natural Sciences.

The purpose of the article is to analyze the requirements for young professionals in the field of accounting and justify the need for innovative methods of teaching

accounting disciplines on the example of the introduction of the case method in the educational process.

Key research findings.

The current socio-economic situation in the world places increased demands on the training of specialists of Economics. Modern society needs a socially active specialist who can work in a team, make decisions in non-standard situations, perceive and process large amounts of information, and know how to process and analyze it using modern information technologies.

According to recognized educational standards, graduates of economic specialties of higher education institutions should be able to [1, p. 112]:

- systematize and summarize information, prepare references, reviews on professional activities, edit, refer, and review texts;
- use basic and special methods of economic analysis of information in the field of professional activity;
- develop and justify options for effective management decisions;
- critically evaluate the behavior of economic entities and trends in the development of objects in the field of professional activity from different sides (production, motivational, institutional, etc.);
- use computer technology in user mode to solve economic problems;
- use methods of economic and mathematical modeling and optimization of labor indicators using computers.

A modern accounting specialist should know the principles of modeling and forecasting the national economy, as well as the structure and content of the most important balance sheet, statistical and optimization models and methods. Possess skills in using universal and specialized software packages, including packages for processing expert, statistical and intersectoral information on personal computers and knowledge in the field of quantitative economic and mathematical methods of analysis and statistics for commercial activities, operational management and strategy, and information technologies.

The need to train competent specialists determines the need to develop and apply non-traditional methods of teaching students of accounting and economic profile. One of these methods, in our opinion, is the case method.

Case study – a method for analyzing situations. Its essence lies in the fact that students are asked to understand a real life situation, the description of which simultaneously reflects not only a practical problem, but also actualizes a certain set of knowledge that must be learned when solving this problem. However, the problem itself has no unambiguous solutions [2, p. 389].

All cases used for educational purposes can be divided into several groups [3]:

1. Harvard-type cases are serious study tasks that include a description of the business situation in the form of text, tables, statistics, graphs, drawings, and the like. Such cases never contain a problem statement, but only a description of its symptoms. Students themselves must formulate a problem, analyze various options for its solution and offer the most suitable one as a recommendation, justifying their choice. The volume of the case varies from 5-6 to 30-35 pages.

2. The case-history, a more simple case studies that serve to demonstrate the particular economic problems and contain the wording. Students are asked to answer a number of questions about the content of the case and options for solving the problem presented in it. These solutions can even be presented in the case itself, then students are asked to choose the most appropriate option for the situation and justify their choice. The volume of such case stories usually ranges from 1-2 to 5-6 pages.

3. Mini-cases are a form of written knowledge control that involves students' reaction to the proposed and briefly described business situation. Students should link the situation to a specific topic or section of the discipline being studied and comment on the situation from the point of view of this topic, as well as draw conclusions or make recommendations. Of course, the volume of the mini-case is within 1-2 paragraphs.

The goals for which the use of the case method is aimed depend on the type of specific situation, namely: case-needs, case-choice, crisis case, conflict case, case-struggle, innovative case, and so on.

The case method training tasks are as follows:

- in acquiring skills for using theoretical material to analyze practical problems;
- in developing skills for assessing the situation, selecting and organizing the search for basic information;
- in the developed skills to formulate questions and requests;
- developing skills to develop multi-variant approaches to the implementation of the action plan;
- in the formation of skills to make decisions independently in conditions of uncertainty;
- in the formation of skills and techniques for comprehensive analysis of situations, forecasting ways of developing situations;
- in forming the skills of constructive criticism.

As part of practical training in accounting disciplines, students were asked to develop a case study on one of the topics of the course. The work was carried out within small groups (3-4 students) and involved several stages, in accordance with the program proposed by the school of business at the University of Chicago [4, p. 76]:

1. Choosing the subject of the process research (case study basics);
2. Search, processing and analysis of the necessary information (in literature, statistical collections, industry standards, Internet sites).
3. Analysis and selection of application software for further work (among such packages as Microsoft Excel, 1C: Accounting, etc.).
4. Research of the problem: data analysis, correlation of indicators.
5. Direct writing of the case and guidelines for it.

All work was carried out under the guidance of the teacher. After the completion of case writing, the finished material and case solutions were exchanged between small groups. All participants received additional points for their creative work.

Conclusion.

The construction part of the curriculum of accounting disciplines with writing a

case study students in the selected direction and the next use of the case method in the framework of the discipline, in our opinion, allowed:

- increase interest in the subject, motivate creative activity of students in the field of professional interests;
- add research skills;
- expand the scope of knowledge on the use of application software necessary for future accountants and provide skills for its use in the field of professional activity;
- learn to navigate and make competent management decisions in the modern information environment.

When teaching students who study accounting, it is necessary to apply cases using specialized accounting software is proved. This will allow future specialists to quickly adapt to the practical realities of the world, where most business processes are based on information technology.

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