

## METHODOLOGICAL BASIS IN THE DEVELOPMENT OF PROFESSIONAL COMPETENCE OF ACCOUNTING STUDENTS

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### *Abstract*

*Initial training of accounting students in terms of skills development is an issue of higher education in the field of Economics actual when studying economic policy. The research methodology includes theoretical and experimental methods. The methodological approach toward the scientific content of a discipline in Economics, in this case accounting, demonstrates its effectiveness in practice and points out once again the teacher's role in ensuring optimal functionality of teaching-learning process.*

**Keywords:** competencies, professional competence, metaknowledge, accounting, accounting didactics.

**JEL classification:** A2

### 1. Introduction

Initial professional training of specialists in economics in terms of skills formation is a matter of economic higher education that refers to a broad scheme of modern policy in the framework of economic education.

The purpose of research is to establish the methodology for building the initial professional competence of accounting students.

The objectives of research are: literature review and analysis of educational and economic concepts regarding initial training, development of training methodology for initial professional competence formation of accounting students.

### 2. Approaches to training professional skills of accounting students

Professional accounting competencies are structured sets of knowledge, skills and attitudes acquired through learning and recorded to assess student's performance level at graduation. They provide cognitive and axiological acquisitions that have the purpose to resolve real-world problems.

Professional competence may be divided into two distinct stages:

1. Achievement of professional competence. Professional competence is achieved primarily through high-level general studies followed by professional studies, training and testing

supported by appropriate professional disciplines as well, and obviously through work experience obtained in a certain period of time whether it's intended or not.

2. Maintaining the professional competence requires a constant awareness of new developments in accounting, including standards and regulations of national and international accounting, auditing standards, legal requirements and regulations [6, p.22].

### **3. Metaknowledge - essential part of the content**

Knowledge covers a large part of the content of teaching and learning, hence sometimes the equality sign stands between knowledge and content of education.

D. Sălăvăstru [9, p.187] describes two metacognitive components. Metacognitive knowledge includes knowledge about people, knowledge of the task and knowledge of strategies:

- knowledge about people may be intra-individual (ideas, beliefs of an individual about himself), inter-individual (comparisons made between individuals) and universal (information about human thoughts in general);
- knowledge of tasks refers to getting to know the objectives of tasks, their requirements, degree of difficulty as well as factors and conditions for tasks achievement;
- knowledge of strategy relates to most effective ways for task accomplishment: its summarizing, restoring calculations, extracting essential ideas from text.

All these types of metaknowledge are stored in the memory and are activated automatically or voluntarily, according to task requirements [9, p.187].

The second component of metacognition is represented by metacognitive skills. Flavell classified metacognitive skills into three categories:

- anticipation operation: planning (previous planning of stages, certain strategy options according to the purpose) and anticipation of results;
- evaluation-adjustment operations defined by monitoring: supervision of work in progress, time to achieve goal, identification and anticipation of possible errors;
- operation of final evaluation of the obtained result reported to the purpose [4].

In order to better determine the importance of knowledge in the accounting training content as well as to understand the persistence of knowledge in the content of economic education structure it is necessary to reveal distinctive factors that define the current concept of knowledge. To point out the changes in the actual meaning of this concept the following explanations are given:

- knowledge are not simple information, data, definitions, descriptions or statements, but are information systems organized and linked on the basis of rules or principles that transform them into means, into a conscious tool for learning a subject, field, phenomenon, process;
- knowledge of scientific concepts is not equivalent – being part of the educational content, knowledge is not produced by simple retrieval of scientific concepts, but through a process of development after which concepts are transformed into knowledge;
- knowledge are not only products but also cognitive approaches: being a learning content knowledge does not appear in education just as finished products or as ready-made entities, but also as development processes and cognitive strategies as ways of knowing and action. They come

together as whole concepts for process concepts formation and knowledge with understanding mechanisms;

- the change required in the concept of knowledge is the distinction between theory and practice, between mind and act, between “to know”, “to make” and “to apply”. If knowledge was traditionally understood as acquisition of theoretical information, specialty literature speaks more and more about knowledge understanding as a synthesis of theoretical and practical knowledge, as units between knowledge and action;

- it should be noted that important distinction between scientific and economic knowledge results from objectives and content relationship. From this point of view, these explanations reveal an important idea: transition from scientific concepts to accounting knowledge supposes such selection activities as organization and restructuring that transform scientific content into teaching content. At this point, objectives are and must be the key factor [5, p.82].

Therefore, transformation of scientific knowledge into accounting is essentially an action mediated by pedagogical objectives and as a result of this transformation we obtain structured knowledge reflecting their elements and relationships as well as pedagogical objectives on which they were built. That is why, structuring the content into categories and more generally, into taxonomies adjusted to psychological mechanisms of assimilation and basic skills to be developed by students, it is critical to ensure optimal relationship between content and objectives in accounting.

The distinction between general and specific should not be considered as logical but as pedagogical one. From this perspective, knowledge is not only general knowledge having a broad coverage area; it becomes generative knowledge because it can support cognitive mechanisms of generation and derivation of new knowledge or the generalization of particular cases. The same, specific knowledge is not defined through its narrower area of coverage, but by its practical value, by its capacity to facilitate transition from general to particular, from abstract to concrete, from theoretical to practical [5, p.78].

General knowledge is that which transcends disciplinary fields, because it is fundamental and scientific trans-disciplinary.

Specific knowledge is closely related to the content of a subject, to a particular field, it is strictly necessary to fulfill a specific task. At present, however, the specific level of knowledge is not only an important direct link to a particular field of knowledge, this level is manifested most strongly through linking knowledge with educational goals, objectives of teaching / learning disciplines and reflects a certain level skills.

Among the current approaches regarding teaching/learning content the metacognition paradigm can be clearly seen as a higher level of cognitive learning that transcends the contents matter, viewed as a matter about something and as access to learning knowledge about knowledge. Similarly, typology of declarative knowledge, procedural and conditional concept of metaknowledge and metaknowing was formed up from cognitive approaches in accounting as well.

Among pedagogical elements of metaknowledge Florin Frumos [5] states:

- ✓ allow to focus on the role of consciousness and “management” of student's own thinking, on their own cognitive approaches;
- ✓ if it is insisted on assessing and personal management, metaknowing ensures students' individuality in their cognitive development in the process of teaching and learning;

- ✓ metaknowledge is integrated into cognitive development, it is a type of knowledge that is developed with experience;
- ✓ metaknowledge involves built knowledge and strategies that can be taught and learned in the classroom;
- ✓ since it involves evaluation and management of students' thinking, metaknowledge combines knowledge with desire, cognitive factors with affective and motivating factors.

Thus, in order to develop students' metacognitive processes, Bondy offers teachers some suggestions:

- to initiate discussions on metacognitive activities involved in solving learning tasks in order to estimate the difficulty of tasks, setting goals, choosing the appropriate strategies;
- students are encouraged to make journals about learning activity;
- to provide a continuous feedback;
- students are taught to evaluate themselves objectively;
- to initiate students in self-assessment techniques;
- to plan the steps of the learning process;
- to practice effective learning techniques;
- to have a continuous track of the logical problems [9, p.196].

#### **4. Didactics of economics subjects**

Applied didactics in accounting is based on systems of structured terms, concepts, notions and logical schemes employed by accounting. Scientific basis of the discipline is provided by epistemology, psychology, general didactics and sciences taught in the university.

Accounting didactics takes the main concepts, namely education system, content, teaching strategy, teaching principles, learning, educational objectives, curriculum design, organizational forms of teaching, evaluation forms, etc. from pedagogy and general didactics.

From the epistemology and psychology fields, accounting didactics takes such concepts as learning, models and theories of learning, learning abilities, age and individual particularities, motivation and learning motivation.

The quality of didactics of various economic disciplines reflects practically established system-level relationships and processes between education theory-learning theory and practical didactics, articulated at the level of "pedagogical design" engaging curricular resources and educational management to obtain effective didactic products. In addition, the didactic approach in accounting is present in new academic programs not as an isolated but as a real perspective on man and society, needed by students in order to integrate in the real social and economic context.

The acquired knowledge, skills and values formed through the participation in educational activities allow students identify and select some behavior and thinking rules under which to report them to the economic reality, to express the active and real attitudes regarding real world issues and problems. The interdisciplinary perspective and didactic approach of economic disciplines as well as their significant contribution in the formation of cross-curricular skills is also important.

Teaching activity in higher education is more than a matter of teaching some content, especially in the economic disciplines that have a scientific basis and suppose the formation of students'

intellectual skills and their participation (e.g. identification of economic concepts, such as marketing entrepreneurial activity, economic behavior, etc.) but additionally it has the aim to develop some norms, values and positive attitudes in students that would make them successfully face and integrate in real life. To achieve such goals, modern teaching methodology proposes interactive teaching, training in the virtual environment, case studies; all these contribute to efficient learning.

The contents from university textbooks acquire educational force and become efficient only through processing, and quality knowledge transmission by the teacher, who is always interested in finding the best way of managing the teaching/learning process [1]. Professional competence gives the specialist the power how to operate with theoretical and specialty knowledge. Teaching a discipline requires from the teacher a lot of skills from learning technology.

Methods matter is discussed from the cybernetics point of view in scientific literature. In this context, we understand method as a technology that involves programming elements, elements of managing students and feed-back. Researching methods according their function and structure are seen by M. Debecce as models or group of procedures (means) for implementing practical activities that lead to the achievement of goals. In this case, the procedure represents an action that is limited, a part of the method. As noted by M. Debacce (this view is reflected in many scientific works reflecting methods), the presence or absence of a particular process in the structure of the method is motivated and depends on specific conditions [3].

The relations between method and process are always dynamic. Broadly, the methodology is the theory and the system of training methods. The methods nature and value is deduced from the specificity of teaching-learning process, the analysis of the real situation and the diversity of their functions: cognitive, formative, motivational, normative, and instrumental [2, p.129-130].

It is important to examine the particularities of the indicated functions. In this context, I. Cerghit [3] emphasizes cognition as a primary function. This function is deduced from the essence of cognitive objectives that is focused on building cognitive and operational structures of a personality. In this context, a method is the way of discovering the truth, active procedures, science, technology, culture and human values. Hence, the method becomes for the student a means for knowledge acquiring, research and discovery of the truth and for the teacher - a means of creating teaching situations (learning), of learning process management. Method is a means of transforming the possible into reality, transposition of designed actions in thought.

Currently, interactive methods make the learning process easier, but also the teaching evaluation in terms of information explosion and increased education requirements. Modern education has the aim to redirect the learner to rapid learning, long-term, functional, technology and culture.

Effective methodology according to I. Cerghit [3, p.77] must be metacognitive, respectively to value and disclose metacognition, self-control and self-direction skills in learning, based on auto cognitive mechanisms. The premise from which we start is valuing metacognition: teaching methodology represents only outside support to build mental knowledge, it cannot be effective unless it is internalized by metacognitive practices.

What is intended in the act of learning is active and creative assimilation of knowledge and their relationship to cognitive schemes. Metacognition is just the act of reflective introspection of their cognitive processes of how to construct and use cognitive schemes, learning and knowledge strategies, and cognitive deficiencies and weaknesses, their own shortcomings.

The term of “metacognition” refers, therefore, to the knowledge of the person concerning their own mental processes, active monitoring, adjusting and combining these usually based on specific targets. Scientific studies have shown that metacognitive skills can be taught [5, p.80].

V. Mark and L. Philemon [8] show that there are two complementary concepts of metacognition: knowledge of an individual about his own thinking and functioning, and mechanisms of self-control and self-regulation of thinking, mechanisms related to activities that enable thinking and learning regulation and cognitive functioning.

So, the cited authors distinguish different strategies and metacognitive processes that we present in a modified version:

- Planning activities: to imagine how to act to solve a problem and to develop strategies, mental and material tools, etc.;
- Prediction activities: to estimate quantitatively the result of a specific cognitive activity, such as time to find the solution to a given problem;
- Activities to improve the achieved results: to test hypotheses, to experience strategy, review them, adjust, and improve;
- Monitoring and evaluation activities: to measure and evaluate the results of an action by reference to the purpose and objectives.

Interactive pedagogy supports reflexive attitude of learners, both in relation to the knowledge they have about their own cognitive functioning and strategies and processes that builds in different contexts of activity. It valorizes both, personal reflection of the learner, their self-knowledge, self-analysis, self-questioning, self-assessment, self-assessment and self-monitoring. On the other hand, it supports the development of personal reflection capacity, assessment of personal ideas and articulation of their own thinking.

Starting from the opinions of I. Jinga and J. Negreț [7], conditions that must be met by a metacognitive teaching can be summed up as follows:

- to start from the idea that students are able to build knowledge and skills;
- to create a stimulating environment for building knowledge and skills through interactions between students, between students and teachers and between students and the subject of education;
- to diversify all functional knowledge: declarative, procedural and strategic;
- to stimulate colleagues reflection on knowing their cognitive functioning, stimulate and obtain information about their own learning processes and knowledge, about strategies, used methods and procedures, about factors that positively or negatively influence cognitive activity, about distinctions and cognitive deficits, about difficulties met in the process of learning.

The methodological approach of the scientific content of an economic discipline, in this case accounting, shows its effectiveness in practice; the teacher's role is to ensure optimal functionality of professional learning process

## 5. Conclusions

Theoretical and practical results obtained in the result of the carried out researches contributed to solving the problem related to the initial training of accounting students.

Synthesis of theoretical and practical results allowed formulating the following conclusions:

1. Research involves several training paradigms useful in initial training of accounting students; professional competence is structured in accordance with the changes occurring in higher education.
2. The strategy of professional competence development of university accounting students can serve as a methodological guide in course foundation or as a course book for both the professional development of accounting students and continuing professional development of teachers in economics

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