HIGHER ACCOUNTING EDUCATION IN RUSSIA IN PERIOD FROM 1980 TO NOWADAYS

Irina A. Levicheva

PhD student of the Department of National Economy
Saint – Petersburg State Economic University

Abstract

This article examines the history of the Russian higher education system in general and accounting higher education in particular. The research covers the period from 1980 to nowadays and shows the process of reforming the system of higher education in Russia in the context of socio-economic changes in the country. In addition, the article reveals the content of curriculums for training economists specializing in accounting, analysis and audit in higher education institutions. The author points out in the article the aspects, the implementation of which will significantly improve the quality of accounting training in Russia.

Keywords: higher education, Russia, accounting, "perestroika", globalization, state educational standards, curriculums

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1. INTRODUCTION

The relevance of the research of the history of higher education for accountants is due to the realizing reforms of higher education caused by the transition to the Bologna system of education. As a result, higher professional education of accountants is replaced by general economic education.

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This change is caused by the worldwide unification of university education systems to ensure the possibility of mutual recognition of university diplomas. In our country, this process causes a concern among specialists, because, on the one hand, there has been a fundamentally different approach to training in the field of accounting for many years, on the other hand, "Accounting" is excluded from the list of mandatory disciplines in curriculums for bachelors and masters in the field of economics [Karel'skaya, Zuga, 2015].

This article examines the period from 1980 to nowadays, as it shows how the system of higher education (and accounting education in particular) has changed since the Soviet times, during the "perestroika" and further with the emergence of the trend to globalization of the economy.

2. THE IMPACT OF "PERESTROIKA" ON THE SYSTEM OF HIGHER EDUCATION IN RUSSIA

By the mid-1980s university education in the Soviet Union was experiencing serious difficulties, the prestige of the university diploma has fallen significantly, the participation of universities in the development of Russian science has decreased, the new needs of society has not received an adequate response from the university system [Avrus, 2001].

Universities in the Soviet Union were financed entirely from the state budget. For the second half of the 1980s the number of higher educational establishments in the Soviet Union has grown insignificantly. Compared to 1980, when 494 higher educational establishments functioned in the Soviet Union, the number of higher educational establishments in 1985 increased to 502, while the number of students decreased by almost 80,000 (see Table 1). It should be noticed that during the years of "perestroika", despite the fact that many people with a university education appeared in the leadership of the country and the Communist Party, the position of the universities has not changed for the better. Gradually, universities have stopped receiving budgetary funds. Delays in the payment of salaries and scholarships began, the increase of which did not keep up with inflation.

The cheapness of our education, especially clearly visible against the backdrop of the expenses of foreign countries for the education of their citizens in Soviet universities, was the result of extremely low salaries of our teachers (10-100 times less than abroad) and free education of domestic students [Avrus, 2001].

Table 1. Statistical information about higher education in Russia since 1980 to 2017 year

Year	Total number of HEE*	State HEE	Private HEE	Total number of students**	Number of students in state HEE	Number of students in private HEE	Total number of graduated students	Number of graduated students (state HEE)	Number of graduated students (private HEE)
1980/81	494	494	-	3045700	3045700	-	459600	459600	-
1985/86	502	502	-	2966100	2966100	-	476600	476600	-
1990/91	514	514	-	2824500	2824500	-	401100	401100	-
1991/92	519	519	-	2762800	2762800	-	406800	406800	-
1992/93	535	535	-	2638000	2638000	-	425300	425300	-
1993/93	626	548	78	2612800	2542900	69900	445000	443600	1400
1994/95	710	553	157	2644500	2534000	110500	409900	406500	3400
1995/96	762	569	193	2790700	2655200	135500	403200	395500	7700
1996/97	817	573	244	2964900	2802400	162500	428200	415100	13100
1997/98	880	578	302	3248300	3046500	201800	457700	436200	21500
1998/99	914	580	334	3597900	3347200	250700	500800	470600	30200
1999/ 2000	939	590	349	4073000	3728100	344900	554800	514600	40200
2000/01	965	607	358	4741400	4270800	470600	635100	578900	56200
2001/02	1008	621	387	5426900	4797400	629500	720200	647800	72400
2002/03	1039	655	384	5947500	5228700	718800	840400	753100	87300
2003/04	1044	652	392	6455700	5596200	859500	976900	860200	116700
2004/05	1071	662	409	6884200	5860100	1024100	1076600	930400	146200
2005/06	1068	655	413	7064600	5985300	1079300	1151700	978400	173300
2006/07	1090	660	430	7309800	6133100	1176800	1255000	1055900	199100
2007/08	1108	658	450	7461300	6208400	1252900	1335500	1108900	226600

2008/09	1134	660	474	7513100	6214800	1298300	1358500	1125300	233200
2009/10	1114	662	452	7418800	6135600	1283300	1442300	1166900	275500
2010/11	1115	653	462	7049800	5848700	1201100	1467900	1177800	290100
2011/12	1080	634	446	6490000	5453900	1036100	1442900	1157300	285600
2012/13	1046	609	437	6075400	5145300	930100	1397200	1397200	271900
2013/14	969	578	391	5646700	4762000	884700	1291000	1060000	231000
2014/15	950	548	402	5209000	4405500	803500	1226200	1017700	208400
2015/16	896	530	366	4766500	4061400	705100	1300500	1109900	190500
2016/17	818	502	316	4399487	3873788	525699	1161079	972411	188668

**number of HEE = number of higher educational establishments, that includes universities, institutes, academies, excluding branches*

***students of bachelor and master programs, specialty*

In the USSR an unprecedented process of decline of the prestige of higher education, including university education, began, there was a reduction of the number of those who wanted to enter higher education institutions after school. By the early 1990s about 11% of the Soviet population over the age of 20 years had higher education, while the highest percentage was among people from 40 to 45 years [Avrus, 2001]. So, by 1992, the number of higher education institutions had risen to 535 and the number of students had decreased by more than 400,000, i.e. about 13.5% compared with 1980 (see Table 1).

All this led to the reform of higher education that began in 1987. Its main direction was the integration of education, production and science. The principle of the relationship between the higher education institution and the enterprise was introduced on a contractual basis. The enterprise ordered the training of a specialist of a certain profile and paid for his education. Flexible curriculums were established, emphasis was placed on the independent work of the student, various benefits and privileges at admission to higher education institutions were abolished [Avrus, 2001].

If we talk about the positive results of the perestroika for universities, then we should note a gradual liberation from ideological narrow-mindedness, especially in the teaching of social and human sciences. Higher education institutions began to get out of party control. Teachers were no longer bound by the mandatory framework of programs so tightly. They had the opportunity to develop author's courses, to teach students a critical approach to reality. It became real to begin studying those problems that have been forbidden for many years.

During the years of perestroika, Russian universities began to establish permanent contacts with foreign universities and expand them. Now it became possible not only for the capital, but also for the provincial universities, especially as the previously closed cities became open (Saratov, Samara, Perm, Tomsk, etc.). For the first time after a long break in these universities foreign students appeared and not only from the socialist and developing countries. The exchange of teachers, the integration of our universities into European and world university systems began [Avrus, 2001].

In 1990, 126,500 people were studying in Russia (the third place in the world in terms of the number of foreign students after the United States and France). Almost 80% of foreign students came from Asia, Africa and Latin America, as well as Eastern European countries. With the economic and technical assistance of the Soviet Union, 66 higher educational institutions were established in 36 allied countries of the USSR, and up to 5000 Soviet teachers and specialists were sent abroad annually [Kiselev, 2015].

Table 2. Statistical information about students of higher educational establishments by field of study «Economics and Management»

Year	Total number of students in HEE* by field of study E&M	Number of students in state HEE* by field of study E&M	Number of students in private HEE* by field of study E&M	Total number of graduated students by field of study E&M	Number of graduated students by field of study E&M (state HEE)	Number of graduated students by field of study E&M (private HEE)
1990/91	332300	332300	-	55000	55500	-
1994/95						1200
1995/96	473800	447500	26300	60800	59100	1700
1996/97				69300	66000	3300
1997/98				83500	78300	5200
1998/99				100600	94800	5800
1999/2000				122300	112800	9500
2000/01	1176764	1034386	142378	155000	140500	14500
2001/02	1454978	1234820	220158	188100	164900	23200
2002/03	1648561	1377624	270937	230600	201000	29600
2003/04	1896530	1533351	363179	294400	248200	46200
2004/05	2213689	1684986	528703	354300	282200	72100
2005/06	2426778	1831863	594915	395800	305900	89900
2006/07	2596101	1929405	666696	449500	338800	110700
2007/08	2707891	1987438	720453	490700	363800	126900
2008/09	2774732	2022051	752681	507400	376100	131300
2009/10				551800	394200	157600
2010/11	2572900	1883200	689700	576200	408800	167400
2011/12	2261700	1685500	576200	570300	405100	165200
2012/13	1990900	1506400	484500	540500	385300	155200
2013/14	1739400	1294100	445300	485300	350500	134800
2014/15				443400	331000	112400
2015/16				419200	325400	93800
2016/17				356200	267300	88900

**HEE = higher educational establishments, that includes universities, institutes, academies*

*** E&M = Economics and Management*

Another innovation of the perestroika period is the transformation of special higher educational establishments into universities. The first in this direction were the polytechnic institutes, beginning to change their signs, but leaving completely the old staff and the old system of training specialists [Avrus, 2001].

Thus, the years of perestroika were rather complicated and contradictory for the whole system of higher education. However, the absolute majority of university teachers and students reacted to perestroika positively, supported many events of those years, especially the development of transparency, democracy.

As for the accounting system in the Soviet Union, it was strictly regulated and completely standardized. It existed this way until 1990, when the emerging new forms of enterprises and entrepreneurial activity demanded major changes.

Yaroslav Sokolov and Viatcheslav Sokolov pointed in their article that in the wake of "perestroika", the demand for accountants boomed, but the requirements had changed. This is when accounting courses sprang back to life again. The intake was largely made up of engineers, who were much more numerous than accountants, especially accountants with a broad financial view. Higher education still played the key role in the situation [Sokolov Y., Sokolov V., 2010].

However, accountants faced significant changes.

Since 1989, major audit and accounting firms, primarily the former 'Big Six', have had a great impact on accounting training in Russia. Local universities implemented programs for teaching accounting methods in line with the requirements of a market economy [Sokolov Y., Sokolov V., 2010].

3. THE PROCESS OF REFORMING THE SYSTEM OF HIGHER EDUCATION IN RUSSIA IN THE CONTEXT OF THE GLOBALIZATION OF THE ECONOMY

On December 8, 1991, the Soviet Union ceased to exist. The construction of a new system of higher education began in the borders of each of the 15 republics formed on the territory of the former USSR. In the Russian Federation in 1992 new tendencies in the development of university education were clearly emerging: taking into account the share of universities in the system of higher education all over the world and wishing to overcome our backlog in this direction in one fell swoop, the government opened the doors widely for the transformation of highly specialized institutions into universities. For 1992 the number of universities in the Russian Federation grew from 48 to 97, in Moscow instead of two universities appeared about 20 new, in St. Petersburg instead of 1 - more than 10, in Saratov was 1 and became 5. As a result, over 20% of students was studied in Russian universities by the beginning of 1993 [Avrus, 2001].

Russian universities gained the opportunity to expand various connections with foreign universities, to participate in various European and international scientific and educational programs. By 1997 St. Petersburg State University had direct contracts of cooperation with 40 foreign universities, about 1,300 students, graduate students and trainees from abroad were trained on its faculties. This helped not only to overcome the previous gap from the university system of the West, but also contributed to obtaining the funds that was so necessary for our universities in conditions of entering the market economy [Avrus, 2001].

In the 1990s, there were cardinal changes in the socioeconomic relations in our country, Russia switched to a market model of the economy, a change in the fundamentals of accounting took place. There was a need for hundreds of thousands of new accountants who were able to work in a market economy. There was a new specialty - the

auditor. Accountants and auditors had been trained in hundreds of state universities of non-economic profile, in their branches, as well as in almost all non-state institutions, to meet the need for modern staff. In the system of higher education in Russia, the specialty "Accounting, Analysis and Audit" came in the first place in terms of the number of students enrolled in it [Get'man, 2010].

According to statistics, since 1992, the number of universities and the number of students enrolled in them has increased dramatically, private establishments of higher education have also appeared in addition to state establishments, the number of teaching staff in higher educational establishments has increased, and economic specialties have gained popularity. By 2000, the number of higher educational establishments and the number of students had almost doubled. In 2000, there were 965 higher educational establishments in Russia, 607 of which were state-owned and 358 were private, 4741400 students enrolled in them (only 11% were enrolled in private institutions) (see Table 1), a quarter of the total number of students studied in economic specialties, the graduation of specialists in the economic profile was 155,000 people (see Table 2). The number of teaching staff in higher education institutions had increased by almost 30 per cent (see Table 3). There were changes in the sexual structure of students: whereas in 1990 there were approximately equal numbers of women and men in universities, then 10 years later the preponderance of female students became clearly visible (see Table 4).

Table 3. Professors and teachers of higher professional education establishments

Year	Total number of teachers**	Number of teachers in state HEE**	Number of teachers in private HEE**
1980/81	204000	204000	-
1985/86	205100	205100	-
1990/91	219700	219700	-
1995/96	244700	240200	4500
1996/97	250200	243000	7200
1997/98	257400	247500	9900
1998/99	265400	249600	15800
1999/2000	266900	255900	11000
2000/01	279600	265200	14400
2001/02	289700	272700	17000
2002/03	311300	291800	19500
2003/04	327500	304000	23500
2004/05	339700	313600	26100
2005/06	358800	322100	36700
2006/07	378400	334000	44400
2007/08	388100	340400	47700
2008/09	378800	341100	37700
2009/10	377800	342700	35100
2010/11	356800	324800	32000
2011/12	348200	319000	29200
2012/13	342000	312800	29200
2013/14	319300	288200	31100
2014/15	299700	271500	28200
2015/16	279700	255800	23900
2016/17	260980	242772	18208

***Since 2010/11 academic year-without taking into account the number of rectors, vice-rectors, branch directors.*

Table 4. The number of women among students of higher professional education establishments

Year	Total number of male students	Total number of female students	Total number of male students (%)	Total number of female students (%)	Number of students in state HEE* (male)	Number of students in state HEE (female)	Number of students in private HEE (male)	Number of students in private HEE (female)
1990/91	1397200	1427300	49,47%	50,53%	1397200	1427300	-	-
1995/96					1220100	1435100		
1997/98					1358200	1688300		
2000/01	2055000	2686400	43,34%	56,66%	1876200	2394600	178800	291800
2001/02	2281100	3145800	42,03%	57,97%	2045400	2752000	235700	393800
2002/03	2525600	3421900	42,46%	57,54%	2260800	2967900	264800	454000
2003/04	2710700	3745000	41,99%	58,01%	2404000	3192200	306700	552800
2004/05	2883000	4001200	41,88%	58,12%	2511600	3348500	371400	652700
2005/06	2950800	4113800	41,77%	58,23%	2558900	3426400	391900	687400
2006/07	3053600	4256300	41,77%	58,23%	2628800	3504300	424800	752000
2007/08	3116200	4345100	41,76%	58,24%	2648300	3560100	467900	785000
2008/09	3169000	4344100	42,18%	57,82%	2678300	3536500	490700	807600
2009/10	3165100	4253800	42,66%	57,34%	2679900	3455700	485200	798100
2010/11	3019722	4030093	42,83%	57,17%	2567400	3281300	452300	748800
2011/12	3407800	3642000	43,9%	56,1%	2456500	2997400	391500	644600
2012/13	2719400	3356000	44,8%	55,2%	2349900	2795400	369500	560600
2013/14	2592180	3054491	45,9%	54,1%	2218300	2543678	373880	510813
2015/16	2217879	2548600	46,53%	53,47%				
2016/17	2041051	2358436	46,39%	53,61%	1804079	2069709	236972	288727

**HEE= higher educational establishments, that includes universities, institutes, academies*

All these circumstances required the introduction of conceptual changes in the system of training economists in higher education institutions, which was reflected in the state educational standards

of higher professional education, which were enacted in 1996, and especially in the standards for which universities had started operating since 2000 [Get'man, 2006].

Significant changes in the content of education affected all economic specialties, but they were the most significant in the specialty "Accounting, Analysis and Audit", which was the largest among all university specialties, on which training of highly qualified personnel was conducted.

In reforming the standards of the specialty 08.01.09 "Accounting, analysis and audit" (of 1996) the following changes were made:

– every fourth academic discipline was replaced by a new one;

– fundamental adjustments have been made to the content of all other subjects;

–study time was redistributed between cycles of disciplines in favor of special subjects;

– five specializations have been introduced;

– a new system of control and evaluation of students' knowledge was proposed;

– requirements to wider use of modern educational technologies are strengthened;

– additional conditions were created for students to acquire practical skills during their studies in their future profession by increasing the study time allocated for practice;

– requirements for staffing of the educational process were increased, especially requirements to the teaching staff;

– a number of other norms have been introduced to improve the quality of the training of accountants and auditors [Get'man, 2006].

With the advent of the 21st century, in the world there was a pronounced trend towards globalization of the economy, and at the same time a tendency to strengthening the standardization of higher education, and accounting education in particular. Specific international requirements were set for the professional skills of persons engaged in the work of accountants and auditors.

In 2003, Russia joined the list of countries that approved the Bologna Declaration. Higher professional education has become two-level: four-year training of bachelors and two-year training of masters. These circumstances led to the need to develop new state educational standards for specialties, to change the content of curriculums and to restructure the entire educational process.

There had been a process of decentralization of curriculum preparation, implying the freedom to choose the composition of compulsory disciplines and the number of credits (hours) in subjects for the higher educational institutions. Thus, a unified procedure of the development and establishment of basic programs in subjects was replaced. Each institution began to prepare the curriculum based on its own understanding of the filling of academic disciplines and the study time allocated to the entire educational process in a particular subject [Tsyplenkov, Safonova, 2010].

By 2008, the number of higher education institutions in Russia had reached a maximum - at that time there were 1,134 higher education institutions (this is 2.3 times more than in 1980), in which there were 7.5 million students (almost 2.5 times higher, than in 1980), there were 378,800 teachers (almost twice as many as in 1980) (see Tables 1, 3). The graduation of students of economic specialties in 2008 was 507400 people, i.e. more than 9 times more than in 1990, which indicates the growing demand for economic professionals, including accountants and auditors, and an increasing prestige of economic higher education (see Table 2).

In 2009, the results of the financial and economic crisis, which affected almost all spheres of activity, were particularly evident. He also did not ignore the sphere of education, adding many new problems. At the same time the crisis coincided with the phenomena that are directly related to the sphere of education, namely: there was a sharp decline in the birth rate, which led to the fact that in 2008, the number of graduates of schools was less than in the previous year by more than 400,000 people. To a large extent, this happened as a result of ill-considered reforms performed by the leadership of Russia in the 1990s, which led to the impoverishment of the vast majority of the country's population, to the worsening of the social and living conditions of the working people [Get'man, 2009].

The number of state civil servants and specialists of commercial organizations that, due to the current economic situation, had to change their place of work or to be re-qualified for other functional duties increased. In this regard, the role of higher and additional professional education has increased, as a system that allows a specialist to adapt to changes in the social and economic sphere [Kizilov, 2009].

The number of jobs of teachers in higher education institutions of our country has decreased. In addition, the power structures have taken a course to reduce budgetary places in higher education institutions, primarily it affected accountants and auditors in technical and other universities of a non-economic profile. In 2010, this measure did not pass over the majority of state universities that are engaged in the preparation of economists for many decades [Get'man, 2010]. The problem was further aggravated by the fact that all these processes coincided with the introduction of a level system of training economists, including accountants and auditors, in Russian universities.

In 2012, fundamental organizational changes began in the sphere of professional education in the Russian Federation. There came a period of reorganization of higher education institutions, liquidation of a number of them by joining or merging with other more successful institutions of higher education, of creating universities, university

complexes on the Western model, which included not only a number of previously independent universities, but also technical schools, colleges and other educational institutions [Get'man, 2012].

At present, many such university complexes have been created, among them, in particular, there is the St. Petersburg State Economic University. By order of the Ministry of Education and Science of the Russian Federation "On the Federal State Budget Educational Institution of Higher Professional Education" St. Petersburg State Economic University" of 01.08.2012 there was a reorganization of the St. Petersburg State University of Economics and Finance (including three branches in the Russian Federation) and St. Petersburg State University of Engineering and Economics (including branches in nine regions of the Russian Federation) in the form of a merger with the formation on their basis of the St. Petersburg State Economic University. A little later, by the Order of the Ministry of Education and Science of the Russian Federation № 1128 of 29.12.2012, the St. Petersburg State University of Service and Economics (including branches in eight regions of the Russian Federation) was joined to the St. Petersburg State Economic University.

The Government of the Russian Federation by the Order № 2765-r of 29.12.2014 approved the Concept of the Federal Targeted Program for the Development of Education for 2016-2020. The Concept emphasizes that the demographic situation continues to be a serious factor affecting the development of Russian education. At the same time, the number of university teachers continues to decline. Reducing the number of students in schools and students in colleges and universities will lead in the coming years to a reduction in education more than 2 million teachers. In accordance with the Concept, it is supposed to correct the typology and structure of the university network as a whole, with the optimization of the number of HEEs and their branches in the direction of their reduction by 40% and 80% respectively.

In accordance with the Decree of the Government of the Russian Federation № 1406 of 22.11.2017, the Federal Target Program

for the Development of Education for 2016-2020 was terminated early and declared invalid from 01.01.2018. Instead, the Decree of the Government of the Russian Federation of 26.12.2017 № 1642 approved the state program of the Russian Federation "Development of Education" for 2018-2025. The new version of the state program defines three main goals: the quality of education, access to education, online education.

So, what are the results of the crisis and the reforms we are seeing today? First, the number of higher education institutions in less than 10 years decreased by 28%, 158 state and 158 private higher education institutions were closed, not including branches. The number of students fell by 42% and by 2017 was 4399487 people, instead of 7513100 people in 2008 (see Table 1). The number of graduates of economic specialties decreased by 30% compared to 2008 (see Table 2). The teaching staff also decreased by 31%, reaching 260980 people by 2017 (see Table 3).

4. THE STRUCTURE OF ACCOUNTING EDUCATION AS A PART OF THE EXISTING EDUCATIONAL SYSTEM IN RUSSIA

The existing system of accounting education is an integral part of the education system in the Russian Federation. According to the Federal Law № 273-FZ of 29.12.2012 (edit on 19.02.2013) "On Education in the Russian Federation" "education is divided into general education, professional education, additional education and professional training, providing the opportunity of realization of the right to education during whole life (continuous education)".

General education and professional education are realized by levels of education. The following levels of professional education are established in the Russian Federation:

1) secondary professional education;

2) higher education - bachelor's degree;

3) higher education - specialist's, master's degree;

4) higher education - training of highly qualified personnel - postgraduate study.

Additional education includes such subtypes as additional education for children and adults and additional professional education.

Accounting education is carried out by various structures in the territory of the Russian Federation (see Figure 1).

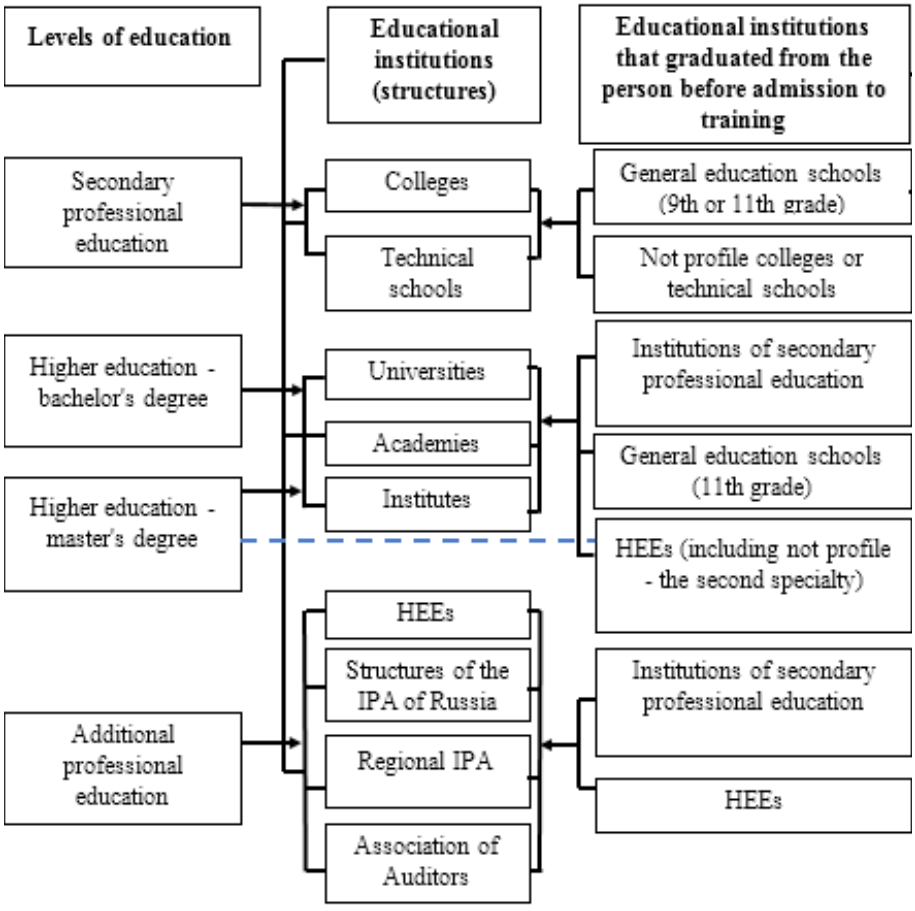

Figure 1. Structure of education of accounting personnel

At the level of secondary professional education, colleges and technical schools realize accounting education. Herewith, people who have at least the basic general (9 classes) or secondary general education (11 classes) are allowed to learning the educational programs of secondary professional education.

Students of universities, institutes and academies receive higher accounting education. Persons who have a secondary general education (11 classes) are admitted to learning the bachelor's degree programs, as well as the number of applicants there are persons who have received secondary professional or higher education in another profile.

People who have higher education of any level (bachelor's degree, specialty, master's degree) and any profile are allowed to learning the master's program.

Additional professional education for accountants in Russia is provided by higher education establishments, leading the retraining of accountants and qualification improvement, as well as the structures which are a part of the Institute of Professional Accountants of Russia, the regional structures of the Institute of Professional Accountants that have left the IPA of Russia, the association of auditors and other associations of accountants. Persons who have or are receiving secondary professional and (or) higher education are allowed to the learning of additional professional programs. In addition, in Russia there are various courses of accountants providing primary accounting education.

A characteristic feature is that almost every one of these educational structures has to deal with teaching a heterogeneous mass of people by their education.

Now let's look at the Institute of Professional Accountants of Russia.

Additional professional education of accountants and confirmation of the status of "professional accountant" is the passage of compulsory education by applicants in the amount of 240 hours.

In accordance with the Statute on the certification of professional accountants approved by the Presidential Council of the IPA of Russia, each applicant for the title of "professional accountant" must receive training in the specified volume and pass examinations in the relevant disciplines (accounting, economic analysis, taxation, law, audit, financial management).

Positive results when passing the examinations in the above disciplines are grounds for issuing a qualification certificate for professional accountants to applicants.

Individuals wishing to obtain a qualification certificate of a professional accountant and become full members of the Institute must join the Associated Members of the Institute, be trained in the amount of 240 hours under the Program for the preparation and certification of professional accountants and take exams. At the same time, entering into the Full Members of the IPA of Russia, accountants undertake a number of obligations, including to abide by the Code of Ethics of the member of the IPA of Russia and constantly (annually) to increase their qualifications in the amount of not less than 40 hours. The qualification certificate of a professional accountant is issued for five years and is prolonged only if the Full Member of the IPA of Russia for five years passed the advanced training in the amount of not less than 200 hours [Kizilov, 2009].

5. CHARACTERISTICS OF EDUCATIONAL PROGRAMS FOR TRAINING SPECIALISTS IN THE ACCOUNTING PROFILE AT THE BACHELOR'S AND MASTER'S LEVEL

According to the Federal Law "On Education in the Russian Federation", federal state educational standards for higher education operate in the Russian Federation, in accordance with which, focusing on professional standards, higher educational establishments develop educational programs in terms of levels and profiles of education. The exceptions are Moscow State University named after M. V. Lomonosov, St. Petersburg State University, as well as educational organizations of

higher education in respect of which the category "federal university" or "national research university" is established, as well as federal state educational organizations of higher education included in a special list approved by the Decree of the President of the Russian Federation - they have the right to independently develop and approve educational standards for all levels of higher education.

In Russia, the education of accounting staff is carried out in accordance with federal state educational standards of higher education by the field of study 38.03.01. "Economics" at the bachelor's level and by the field of study 38.04.01. "Economics", 38.04.01. "Finance and credit" at the master's level on the relevant profiles. However, the discipline "Accounting" is present in almost all educational programs of economic fields.

5.1 The Analysis of the Curriculum of the Educational Program for Training Specialists in Accounting at the Bachelor's Level on the Example of the Curriculum of the St. Petersburg State Economic University

The federal state educational standard sets the volume of the bachelor's program in the amount of 240 credit units (1 credit unit - 36 academic hours). The period of study under the bachelor's program in the full-time form of study is 4 years. The amount of the bachelor's program in full-time education, realized in one academic year, is 60 credit units.

The bachelor's program is formed by the organization depending on the types of educational activities and requirements to the results of the mastering of the educational program:

1) academic bachelor program - is focused on research and (or) pedagogical kind of professional activity as the main;

2) applied bachelor program - is oriented to the practice-oriented, applied kind of professional activity as the main.

One of the requirements of the federal state educational standard is the implementation of a competence approach in the training of students. According to this approach, the competences that are inherent in the profession in accordance with existing professional requirements should be the basis for the education of students. As a result of mastering the bachelor's program, the graduate should be provided with general cultural, general professional and professional competences specified in the educational standard. Moreover, in accordance with federal state educational standard, each higher educational establishment forms professional competencies for students by any disciplines, since the distribution of competencies in disciplines is carried out by each institution independently.

The structure of the bachelor's program includes the compulsory part (basic) and the part formed by participants in educational relations (variative).

The bachelor's program consists of the following blocks (see Table 5):

Block 1. "Disciplines (modules)", which includes disciplines (modules) relating to the basic part of the program and the discipline (modules) relating to its variative part.

Disciplines related to the basic part of the bachelor's program are mandatory for mastering the student regardless of the field (profile) of the bachelor's program that he is mastering.

Disciplines relating to the variable part of the bachelor's program, and practice determine the field (profile) of the undergraduate program. Organization determines a set of disciplines relating to the variable part of the bachelor's program, and the practice independently.

Block 2. "Practice", which fully refers to the variable part of the program, it includes educational and production, including pre-diploma practice.

Block 3. "State final attestation", which fully applies to the basic part of the program and ends with the assignment of the qualification specified in the list of specialties and fields of study of higher education, approved by the Ministry of Education and Science of the Russian Federation. It includes protection of final qualifying work, including preparation for the procedure of protection and procedure for protection, as well as preparation for the examination and passing the state examination.

Table 5. Structure of the bachelor's degree program in Economics

Structure of the bachelor's degree program Academic Bachelor program		The volume of the bachelor's degree program in credits	
		Applied Bachelor Program	
Block 1	Disciplines (modules)	216 - 219	207 - 213
	Basic part	100 - 112	91 - 106
	Variative part	107 - 116	107 - 116
Block 2	Practice	12 - 18	18 - 27
	Variative part	12 - 18	18 - 27
Block 3	State final attestation	6 - 9	6 - 9
	Basic part	6 - 9	6 - 9
The volume of the bachelor's degree program		240	240

List the names of educational programs (bachelor's level) of several leading higher educational establishment in Russia, which train specialists in the accounting profile [Kruglyak, Gazizov, Kupreeva, 2017]:

1) "Accounting, analysis and audit" - Financial University under the Government of the Russian Federation;

2) "Statistics and Accounting" - Higher School of Economics;

3) "Finance, credit, insurance and accounting" - St. Petersburg State University;

4) "Accounting, analysis and audit" - St. Petersburg State Economic University, Russian State Agrarian University - Moscow Agricultural Academy named after K.A. Timiryazeva, Kuban State Agrarian University named after I.T. Trubilina, and others.

So, for example, in the Saint-Petersburg State Economic University at the level of the bachelor degree in the field "Economics" an academic bachelor program education in the profile of "Accounting, Analysis and Audit" is realized, and two educational programs are being implemented at the master's level: in the field "Economics" - the educational program of the academic magistracy "Accounting, analysis and audit in economic sectors", in the field "Finance and credit" - the educational program of the academic magistracy "Accounting, analysis and audit".

First, let's look at the curriculum of the educational program "Accounting, Analysis and Audit" at the bachelor's level.

Table 6. Basic part of the curriculum (bachelor's level)

Name of the discipline	Laboriousness in credits	Laboriousness in academic hours	Timing of academic hours by years of education and by semesters (lectures + practical lessons)							
			1 year		2 year		3 year		4 year	
			1 sem.	2 sem.	3 sem.	4 sem.	5 sem.	6 sem.	7 sem.	8 sem.
History	3	108	22+32							
Philosophy	4	144	40+32							
Foreign language	7	252	0+54	0+72						
Law	3	108		22+32						
Psychology	4	144	40+32							
Sociology	3	108		22+32						
Political science	2	72			20+16					
Economic history	4	144		38+16						
Mathematical Analysis	9	324	22+32	42+48						
Linear Algebra	7	252	60+48							
Theory of Probability and Mathematical Statistics	4	144			40+32					
Methods of Optimal Solutions	4	144				40+32				
Informatics	10	360	8+64	8+64						
Life Safety	3	108			4+32					
Micro economics	5	180			42+48					
Macro economics	6	216				42+48				

Statistics	6	216				42+48				
Management	4	144			40+32					
Economic Theory	6	216		42+48						
Business Economics	5	180			40+32					
History of Economic Thought	4	144				38+16				
Legal Support of Economic Activity	3	108			22+32					
Physical Culture	2	72				18+0		18+0		
IN TOTAL	108	3888								

In total, the basic disciplines of the program included 23 subjects, the laboriousness of which amounts to 108 credits or 3888 academic hours. The listed disciplines are compulsory for mastering by students. Mathematical and economic disciplines fill about 30% each of the time of the basic part of the curriculum, about 15% is allocated to the disciplines of the humanitarian and social cycle, and about 5.5% of the time for legal disciplines. As can be seen from Table 6, the study of these disciplines is distributed over the first and second year of studies, with 29 credits of the basic block of disciplines for the first semester, 31 credits for the second semester, 26 credits for the third semester and 21 credits for the fourth semester. Table 6 also shows how the lecture-type lessons and practical lessons for each discipline are distributed. In addition to lecture and practical lessons, mastering each discipline implies the independent work of the student, as well as other types of contact work of teachers with students.

Table 7. Variative part of the curriculum, compulsory subjects (bachelor's level)

Name of the discipline	Laboriousness in credits	Laboriousness in academic hours	Timing of academic hours by years of education and by semesters (lectures + practical lessons)							
			1 year		2 year		3 year		4 year	
			1 sem.	2 sem.	3 sem.	4 sem.	5 sem.	6 sem.	7 sem.	8 sem.
Socio-economic Geography	3	108						22+32		
Professional Foreign Language	7	252			0+54	0+72				
Econometrics	5	180					40+32			
Accounting	6	216				42+48				
The World Economy and International Economic Relations	5	180						42+48		
Money, Credit, Banks	5	180					40+32			
Institutional Economy	4	144					40+32			
Labor Economics	4	144						40+32		
Marketing	4	144							22+32	
Finance	5	180					40+32			
Business Analysis	5	180					40+32			
Economy of Russia	4	144						40+32		
Russian Accounting Standards	4	144						40+32		
Taxes and Taxation	4	144						40+32		
Audit	5	180							40+32	
IN TOTAL	70	2520								

In total, the block of disciplines related to the variative part of the curriculum includes 15 compulsory disciplines, the laboriousness of which amounts to 70 credit units or 2520 academic hours (see Table 7) and 10 elective disciplines, the laboriousness of which is 38 credits or 1368 academic hours (see Table 8). These disciplines determine the profile of the educational program. Remind that the list of compulsory disciplines of the variative part of the curriculum is determined independently by the educational organization, as for the elective disciplines - students are provided with a list of 20 profile disciplines, grouped in pairs. The students should make a choice in favor of one discipline from each pair of the list.

All compulsory subjects of the variative part of the curriculum, except for Marketing and Audit, are studied by students in the second and third years. Table 7 shows that the profile includes the following accounting disciplines: Accounting, Russian Accounting Standards and Audit. They account for 6, 4 and 5 credits, respectively. According to the curriculum, in addition to 90 academic hours of lecture and practical lessons, almost 118 academic hours of independent work are allocated to Accounting.

Profile elective disciplines are studied at the third and fourth undergraduate courses. Students can study Management Accounting, Tax Accounting, Trade Accounting, IFRS, Accounting of Foreign Trade Activity, Management Analysis, Accounting and Analytical Support of Organization Management and other profile disciplines. So, if Accounting takes 6 credit units, then 5 credit units or 180 academic hours are allocated to Management Accounting and Tax Accounting, and 4 credits or 144 academic hours - for IFRS.

Table 8. Variative part of the curriculum, elective discipline (bachelor's level)

Option	Name of the discipline	Laboriousness in credits	Laboriousness in academic hours	Timing of academic hours by years of education and by semesters (lectures + practical lessons)							
				1 year		2 year		3 year		4 year	
				1 sem.	2 sem.	3 sem.	4 sem.	5 sem.	6 sem.	7 sem.	8 sem.
a)	Risk Theory	3	108					22+32			
	Sampling Theory and Risk Assessment	3	108					22+32			
b)	Mathematical Methods and Models	3	108					40+32			
	Time Series Analysis and Forecasting	3	108					40+32			
c)	Accounting and Analytical Support of Organization Management	5	180							40+32	
	Management Accounting	5	180							40+32	
d)	Tax Accounting	5	180							22+32	
	Corporate Accounting Policy	5	180							22+32	
e)	Accounting in Trade	4	144							22+32	
	Corporate Reporting	4	144							22+32	
f)	International Financial Reporting Standards	4	144							40+32	
	Integrated Reporting	4	144							40+32	
g)	Analysis of Financial Statements	3	108							22+32	
	Tax Calculations	3	108							22+32	
h)	Accounting of Foreign Trade Activity	5	180								42+30
	Cost Accounting, Calculation and Budgeting in Certain Sectors of the Industrial Field	5	180								42+30

i)	Management Analysis	4	144								42+30
	Management Reporting in Industries	4	144								42+30
k)	Automated Accounting Systems	2	72						20+16		
	Information Systems of Management Accounting and Reporting	2	72						20+16		
IN TOTAL		38	1368								

The remaining 24 credit units of the curriculum are divided into educational practice - 3 credit units, production practice - 12 credits, preparation and protection of final qualifying work - 6 credit units and state examination - 3 credits.

Thus, the curriculum involves about 45% of contact work with students (lectures take 42% of the time, and practical lessons – 58%), and 55% of independent work of students on the learning of academic disciplines.

It should be noted that graduates of higher education institutions who have completed a bachelor's degree in Accounting, Analysis and Audit, and graduates with a bachelor's degree in other economical and non-economic specialties who enter the Master's program for study on the program "Accounting, Analysis and audit", are trained according to the same curriculum.

In the opinion of a number of scientific researchers, the possibility of studying in a magistracy of students who have received a not-profile education is not enough thoughtful. While enrolling in a master's program, an entrant (who has received a not-profile bachelor's degree) must have a set of competencies defined by the programs for admission, but we should note that the training of such students in accounting often must be started from scratch [Averina, Kolesnik, Sveshnikova, 2017].

5.2 The Analysis of the Curriculum of the Educational Program for Training Specialists In Accounting at the Master's Level on the Example of the Curriculum of the St. Petersburg State Economic University

Federal state educational standards of higher education establish the volume of the educational master's program in the amount of 120 credit units regardless of the form of training.

The period of study for a master's program in full-time study is 2 years. The amount of the master's program in full-time education realized in one academic year is 60 credits.

The Master's program is formed by the organization depending on the types of activities and requirements for the results of the mastering of the educational program: in the form of a program of academic or applied magistracy. Federal state educational standards of higher education, similar to the standards for the bachelor's level, establishes a list of general cultural, general professional and professional competencies that must be formed among graduates of the master's program.

The structure of the master's program includes the compulsory part (basic) and the part formed by the participants in the educational relations (variative).

The Master's program consists of the following blocks:

Block 1. "Disciplines (modules)", which includes disciplines (modules) relating to the basic part of the program, and disciplines (modules) relating to its variative part.

Block 2. "Practices, including research work (R&D)," which fully refers to the variative part of the program.

Block 3. "State final attestation", which fully applies to the basic part of the program and ends with the assignment of the qualification

specified in the list of specialties and fields of higher education, approved by the Ministry of Education and Science of the Russian Federation.

Table 9. Structure of Master's programs in the fields of "Economics", "Finance and Credit"

Structure of the Master's program The field of "Economy"		The volume of the Master's program in credits	
		The field of "Finance and credit"	
Block 1	Disciplines (modules)	57 - 63	57 - 63
	Basic part	9 - 15	18 - 24
	Variative part	48	39
Block 2	Practices, including research work (R&D)	48 - 57	48 - 57
	Variative part	48 - 57	48 - 57
Block 3	State final attestation	6 - 9	6 - 9
The volume of the Master's program		120	120

Consider the curriculum of the St. Petersburg State University of Economics for the training of masters in the field of "Finance and credit" on the educational program of the academic master's degree profile "Accounting, analysis and audit".

The official strategic aim of the program is to train highly qualified specialists in the field of accounting, analysis and audit, providing high demand and adaptability of graduates of the program.

Table 10. Basic part of the curriculum (master's level)

Name of the discipline	Laboriousness in credits	Laboriousness in academic hours	Timing of academic hours by years of education and by semesters (lectures + practical lessons)			
			1 year		2 year	
			1 sem.	2 sem.	3 sem.	4 sem.
Foreign Language	3	108	4+50	0+27		
Methodology of Scientific Research	3	108		6+21		
Self-Management and Personal Effectiveness of the Manager	2	72		6+12		
Information Technology	2	72	4+14			
Conflictology	2	72		4+14		
Modern Problems of Strategic Management	2	72		4+14		
Actual Problems of Finance	4	144	8+28			
Financial Markets and Financial Institutions	2	72	4+23			
Financial and Monetary Methods of Economic Regulation	2	72	6+12			
Strategies and Modern Model of Management in the Sphere of Monetary Relations	2	72	4+14			
IN TOTAL	24	864				

The list of subjects proposed in the curriculum is divided into the basic part and the variative part.

The disciplines of the basic part of the curriculum are compulsory for mastering by the learners, regardless of the chosen training profile. These disciplines are studied during the first and second semesters of training, that is, during the first course. The curriculum proposed 10 basic disciplines with a total laboriousness of 24 credit units or 864 academic hours (see Table 10).

The variative part of the curriculum is a list of profile disciplines and includes compulsory disciplines, which are determined for studying by the university independently, as well as elective disciplines.

The list of compulsory disciplines of the variable part of the curriculum is presented in Table 11. It shows that the compulsory profile disciplines are such disciplines as IFRS, Internal Audit, Accounting and Tax Accounting in Retail Network Organizations, Accounting and Analysis of Construction Organizations, Transformation of the Reporting of Russian Organizations into the IFRS Format. Such a set of disciplines is conditioned by the process of globalization of the world economy and the need for international standardization of accounting activities in the current economic conditions. The Master studies these disciplines during the first, second and third semesters.

The laboriousness of the compulsory disciplines of the variative part of the curriculum is 25 credit units or 900 academic hours. The distribution of academic hours of lecture and practical lessons in disciplines shows that the curriculum presupposes a large amount of independent work of students on learning the disciplines. For example, the study of IFRS involves 27 hours of lecture and practical lessons and 80 hours of independent work.

Table 11. Variative part of the curriculum, compulsory disciplines (master's level)

Name of the discipline	Laboriousness in credits	Laboriousness in academic hours	Timing of academic hours by years of education and by semesters (lectures + practical lessons)			
			1 year		2 year	
			1 sem.	2 sem.	3 sem.	4 sem.
Financial analysis (advanced level)	3	108		8+28		
Mathematical support of financial decisions	2	72		4+23		
International Financial Reporting Standards	3	108	4+23			
Internal audit	2	72	4+14			
Control, accounting and audit of organizations in the international market	2	72	4+14			
Actual aspects of accounting and analysis	3	108			6+39	
Accounting and tax accounting in retail network organizations	3	108			4+32	
Transformation of the reporting of Russian organizations into the IFRS format	2	72			4+23	
Analysis of the effectiveness of the use of organization resources	2	72			4+23	
Accounting and analysis of construction organizations	3	108			8+28	
IN TOTAL	25	900				

The elective disciplines are divided into seven groups (see options a)-g) in table 12), the student must choose, at his/her own discretion, one discipline from each group, which will be studied during the second and third semester.

Table 12. Elective disciplines of the variative part of the curriculum (master's level)

Option	Name of the discipline	Laboriousness in credits	Laboriousness in academic hours	Timing of academic hours by years of education and by semesters (lectures + practical lessons)			
				1 year		2 year	
				1 sem.	2 sem.	3 sem.	4 sem.
a)	Alternative Economic Systems	2	72		4+14		
	Models of Strategic Changes	2	72		4+14		
	New Economic Geography	2	72		4+14		
	Intercultural Communication	2	72		4+14		
	Economic Law	2	72		4+14		
b)	Consolidated Financial Statements	2	72		4+23		
	Modern Models of Management Accounting	2	72		4+23		
c)	Theory and Practice of Pricing	2	72		4+14		
	Modern Insurance Products	2	72		4+14		
	Behavioral Finance	2	72		4+14		
d)	Accounting in Venture Business Organizations	2	72			4+14	
	Integrated Reporting	2	72			4+14	
e)	Situation Workshop on Tax Accounting and Analysis of Arbitral Awards	2	72			4+14	
	Accounting in Banks	2	72			4+14	
f)	Audit Procedures to Identify Errors in Accounting and Reporting	2	72			4+14	
	Audit in the System of External Financial Control	2	72			4+14	
g)	Financial and Analytical Aspects of Organization's Anti-Crisis Management	2	72			4+14	
	Modeling the Accounting Process in Automated Accounting Software	2	72			4+14	
IN TOTAL		14	504				

The student can make a choice in favor of such disciplines as Consolidated Financial Statements, Modern Models of Management

Accounting, Accounting in Venture Business Organizations, Accounting in Banks and others. The laboriousness of each of the disciplines is 2 credits or 72 academic hours. Thereby, 7 selected subjects constitute a group of profile disciplines with a total laboriousness of 14 credits or 504 academic hours.

In addition, the curriculum includes 48 credits for the passage of educational and industrial practice and 9 credits for the state exam and the preparation and protection of the master's dissertation.

Hence, the curriculum for masters involves about 20% of the contact work of the student with the teacher (the ratio of lectures and practical classes is 17% to 83%) and 80% of the independent work of the student on the master's program. In comparison with the curriculum for bachelor degree, the volume of independent work of masters is 25% more.

6. CONCLUSIONS

At present, the profession of an accountant is one of the most rated among the popular professions and the most popular among other educational fields of study of economic profile. The need of modern business in highly qualified accountants is enormous. To provide the Russian economy with highly qualified specialists in the field of accounting is the most important task of modern education [Averina, Kolesnik, Sveshnikova, 2017].

Every year, the requirements for knowledge, which must be possessed by accounting personnel, significantly expand. Unfortunately, the current federal state educational standards of higher education have many flaws. All this leads to the fact that in reality the training and graduation of bachelors and masters of Economics in the profile of "Accounting, analysis and audit" does not meet the modern needs of business.

However, higher education in the Russian Federation is still in the process of reforming, and the success of the reforms, as we know, always depends on the timely identification and overcoming of negative aspects. For example, Getman V. G. believes that to eliminate

the flaws of educational standards it is necessary to change the concepts and approaches to their development. In particular, the conceptual framework, which should be guided by the developers of federal state educational standards of higher education of profile/specialty/field "Accounting, analysis and audit", in his opinion, should be [Get'man, 2015]:

1. International standards for the education of accountants, established by the International Federation of Accountants (IFAC).
2. A typical program for the studying of accountants, developed by the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting at the Council for Economic Development and Trade of the United Nations (UNCTAD).
3. Best practices of foreign universities in the field, based on the demands of modern business.
4. Professional competence, which must have an accountant, effectively carrying out its activities in a modern enterprise.

The implementation of these aspects will significantly improve the quality of studying in higher education establishments for students specializing in Accounting and Auditing.

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I

Tarım işletmeleri muhasebesi

Türk muhasebe akademisyenlerinin

çalışmaları vergicilik alanı ile

niçin sınırlı kalıyor!

II

Tarım ve hayvancılık işletmesi

Türkiye'de tarım ve hayvancılık

işletmelerinin muhasebesi

ile ilgili yayınlar niçin az !