CAREER FORMATION AND DEVELOPMENT OF A FUTURE ACCOUNTANT THROUGH PROFESSIONAL CERTIFICATION

Abstract. The article considers the essence of the term «certification» based on the study of modern literature. The relevance of the certification process of students of Kazakhstani universities is shown, taking into account the development of the principles of internationalization, transformation and autonomy in the current conditions characterized by the formation of a competitive environment aimed at meeting the needs of the modern labor market. A number of key imperatives and trends related to the implementation of the certification process are outlined in relevant government documents (concepts, regulations, etc.). The experience of the North Kazakhstan University named after Manash Kozybayev is presented, where a Certification Training Center was opened to teach 1C software products, which will expand employment and career opportunities for graduates of educational programs («Economics» and «Accounting») with digital competencies in the field of accounting, not only in the regional market labor, but also beyond it. Based on experience, the correspondent disciplines are presented. The study and development of them will allow students to pass the qualification exam successfully and receive the certificate «1C: PROFESSIONAL». The article also provides brief statistics on the activities of the center, the number of students who have been trained, successfully passed the qualification exam and received a certificate. In conclusion, it is noted that the certification of graduates is one of the important aspects in the activities of any university, since the presence of a certificate on the profile of the future profession allows a young specialist to adapt more effectively and successfully in the modern labor market.

Keywords: certification, center, conception, market, program, competencies, quality.

Introduction

In modern conditions, the development of the autonomy of universities in the Republic of Kazakhstan makes it possible to independently form curricula, and this aspect allows you to include disciplines that expand the professional competencies of students on the basis of obtaining additional and additional skills.

In this regard, certification of students is one of the key aspects of obtaining the high-quality educational services.

The quality of educational services is the most important indicator in the activity of any university. It is generally believed, that quality is the certainty of an object that distinguishes it from other objects that exist in nature.

Improving the quality of products to a large extent, on the one hand, determines the ability of an enterprise to survive in market conditions, on the other hand, it is aimed at ensuring scientific and
technological progress of any country, increasing production efficiency, as well as saving all types of resources that are used in various producing processes. At the same time, standardization and certification are usually the methods of ensuring the quality growth.

The purpose of the scientific article is to analyze the literature on certification, as well as to develop recommendations, the implementation of which will allow for more effective certification of students, which is one of the main driving forces of professional development and career growth of a modern graduate in the labor market.

The authors put forward a hypothesis that would lead to the achievement of this goal: Development and further improvement of the certification system of students is aimed at ensuring a competitive environment on the labor market and alumni’s career growth.

To achieve this goal, the following tasks are solved in the article:
- the corresponding terminology and conceptual apparatus have been studied and supplemented; its use allows to understand the essence of the term «certification»;
- the existing approaches to the analysis of the certification process in the modern Kazakhstan university are researched and presented;
- the relationship between the employer and the student is shown from the point of view of the graduate’s professional knowledge, confirmed by a certificate;
- the importance of opening certification centers in Kazakhstan universities in modern conditions is shown;
- the possibilities of non-formal education (for example, through certification training centers) are presented, which make it possible to implement the principle of learning throughout a person's life more effectively.

Literature review

In modern scientific literature, it is noted that the term «certification» means «testing of an object for compliance with state standards and requirements» [1, p.63-67]. Translated from Latin, «certification» means «done, right» [2, p.47].

Historically, the term «certification», although it became known in everyday life and commercial practice relatively recently, nevertheless, certification as a procedure has been used for a long time and the term «certificate» has been known since the XIX century [3, p.165-168].

Certification is considered as an official confirmation of compliance with technical regulations, standards and largely determines the competitiveness of products and services [4, p.3-5].

Certification is aimed at achieving the following goals [5, p.87]:
- assistance to consumers in the competent selection of products (services);
- protection of the consumer from the dishonesty of the manufacturer (seller, contractor);
- control of the safety of products (services, work) for the environment, life, health and property;
- confirmation of the quality indicators of products (services, works) declared by the manufacturer (contractor);
- creation of conditions for the activities of organizations and entrepreneurs in the single commodity market, as well as for participation in international economic, scientific and technical cooperation and international trade.

A number of foreign authors note the need for certification within the framework of relevant state development programs, which will ensure adherence to the best practices that contribute to the preservation of the environment, favorable socio-economic conditions, and also offer producers of goods price increment and effective logistical access to world markets [6].

Certification becomes particularly relevant in the post-covid period. For example, in the UK, some certification schemes include confirmation of vaccination status, current infectivity, or current immunity. At the same time, it is noted that it is necessary to develop and implement a
universal certification strategy for all territories of the country, which will ensure the development of the synergistic effectiveness of this process [7].

Finally, an important aspect in the implementation of certification is the possibility of statistical modeling and econometric forecasting, the purpose of which is to create, further develop and improve mechanisms aimed at the sustainable development of the enterprise in the market in conditions of market competition [8].

### Materials and methods

The Conception of Development of Higher Education and Science in the Republic of Kazakhstan for 2023-2029, approved by the Statement of the Government of the Republic of Kazakhstan (No. 248 dated March 28, 2023), places special emphasis on lifelong learning, the main trends of which in world practice are considered to be the integration of formal and informal learning based on the recognition of the results of informal education in order to provide opportunities for people to accumulate academic credits and further gain access to formal education. On the other hand, the key point here is new technologies, the use and dissemination of which increases the requirements for technical skills acquired informally. In addition, it will significantly expand the opportunities for successful integration of labor resources into the modern labor market based on the recognition of the results of non-formal education. [9].

An important aspect is also the implementation of providing free access to students of Kazakhstan universities to on-line courses hosted on such a world-famous international educational platform as COURSEERA [10].

A large number of Kazakhstan students of various educational programs have the opportunity to take these on-line courses for free and receive a certificate from a highly rated foreign university.

Minister of Science and Higher Education of the Republic of Kazakhstan Nurbek Sayasat, while on a working trip to the city of Kokshetau, noted the need for internationalization of higher education, as the development of «academic cooperation with leading foreign universities is an effective tool for the modernization of regional universities, as well as improving the competitiveness of graduates» [11].

One of the examples of cooperation of the university with international organizations is the opening of the Certification Training Center at the North Kazakhstan University named after Manash Kozybayev for the purpose of certification in the 1C course for students in the educational programs «Accounting and Audit» and «Economics». Graduates of these educational programs with digital competencies in the field of accounting are in demand not only in the regional labor market, but also beyond it.

The North Kazakhstan University named after Manash Kozybayev successfully operates a Certification Training Center, the opening of which was carried out on the basis of the consistent implementation of such three stages as:

- purchase and installation of software;
- preparation of teachers (students) to take the test to obtain the certificate «1C: Professional» with further training of teachers of the Certification Training Center;
- conclusion of an agreement on the opening of a Certification Training Center.

In May 2021, the cabinet was branded, that is, the official opening of the first Certification Training Center for 1C software products on the basis of a Kazakhstan university. This is a specialized auditorium in the university building, which is equipped with computers and the corresponding 1C software for universities.

The introduction of 1C at the university is the start for obtaining domestic certification (professional accountant), as well as international certifications such as CIPA, CPA, DipIFR, etc.

The CIPA (Certified International Professional Accountant) examination program is an international certification program for professional accountants. Holders of CIPA certificates receive the right to add the name of the certificate to their signature, which corresponds to
international practice. The CIPA examination program consists of three components: training, examination and certification.

A CPA in the United States of America is a license that allows to its owner to provide accounting, tax, and financial services directly to the public. The license confirms professional knowledge in the field of auditing, taxation, financial accounting and reporting. The license is issued and regulated by the state authorities and allows you to provide services in this state.

The DipIFR diploma was designed to enhance knowledge in the field of IFRS, it helps to understand the basic concepts and principles underlying international standards, as well as provides skills for applying IFRS in practice.

Results and discussion

The configuration «Accounting for Kazakhstan» is a universal system that allows to automate accounting and tax accounting, prepare forms of mandatory (regulated reporting) in organizations engaged in any type of activity, such as trade, services, production, etc. Accounting and tax accounting is conducted in accordance with the current tax legislation of the Republic of Kazakhstan. The "Accounting for Kazakhstan" configuration provides the following features:

- inventory accounting;
- accounting of bank and cash transactions;
- accounting of fixed assets and intangible assets;
- accounting for settlements with counterparties;
- maintaining personnel records and payroll records of employees of the organization;
- production accounting;
- tax accounting, in particular, VAT accounting and income tax accounting;
- performing routine operations.

The configuration provides the ability to keep records on behalf of several organizations in a common information base, and also implements a system for accounting for structural units, both allocated and not allocated to a separate balance sheet. The possibility of reporting and calculating taxes in the context of the committee has also been implemented for the structural unit.

In general, the functioning of the 1C: Enterprise 8 system is determined by two processes that closely interact with each other:

• configuration, administration, preservation and restoration of the information base – the process of forming the structure of the information base, setting up algorithms for calculations and processing, using forms of documents and reporting forms, taking into account various accounting features;
• the user's direct work with the accounting information base, which is largely determined by the configuration properties.

Thus, two modes are provided for working with the program:

• configurator – for work on configuration and administration of the information base;
• 1C: Enterprise – for users to work with the information base.

The curricula for such educational programs as «Economics» and «Accounting and Audit» provide for the relevant disciplines:

Fundamentals of accounting. The discipline studies the history of the formation of accounting as a science, accounting as an information system, accounting functions, balance sheet, accounts and double entry, compilation of accounting entries, correspondence of accounts, primary control – the basis of the accounting information system, the basics of financial reporting.

The discipline is aimed at mastering the basics of accounting, obtaining skills and techniques of its management in organizations in accordance with current national and international standards, accounting principles, regulatory documents.

After completing the course, the student will be aware of the role of accounting in the economic management system, its tasks to ensure the safety and expediency of using all
types of resources; have an idea of the role and purpose of the fundamental principles of accounting in modern conditions; will be able to fill out primary accounting documents and accounting registers compiled in accordance with IFRS reflect the facts of economic activity.

Financial accounting. The discipline is aimed at acquiring the skills of collecting, registering and processing information necessary for the formation of financial statements of organizations in accordance with international standards.

After completing the course, the student will be able to use the system of knowledge about accounting principles for the presentation of financial statements and read financial statements prepared in accordance with IFRS; know generally accepted rules for the presentation of financial statements and the valuation of assets, liabilities, capital, income and expenses in organizations; international financial reporting standards; systems for the preparation and presentation of financial statements; have the skills of recognition, valuation of assets, liabilities, capital, income and expenses; preparation of financial statements based on accounting data; demonstrate knowledge of the basic concepts and principles of financial and managerial accounting and competence in the field of accounting policy formation, organization of accounting at the enterprise and accounting with the use of modern computer technology and accounting programs.

Electronic accounting. The discipline studies the basics of accounting, focused on its computer form, mastering work in the accounting program «1C: Enterprise».

The discipline is aimed at studying the basics of work in the «1C: Enterprise program», configuration mode, setting up accounting accounts, working with reference books, inventory accounting, settlements with counterparties, banking and cash transactions, as well as accounting for trading operations. Upon graduation, the student is able to keep records using computer technology.

After successful completion of the course, the student will know the ways to improve computer accounting, constantly based on the results achieved; get a fairly complete picture of the real technology of accounting with the use of modern computer technology and accounting software; be able to use modern computer terminology; is able to configure programs to automate the unique accounting needs inherent in a particular enterprise; is able to carry out the productive work with data in the graphical environment of fixed assets.

Also, the student will be able to demonstrate knowledge of the basic concepts and principles of financial and managerial accounting and competence in the field of accounting policy formation, organization of accounting at the enterprise and accounting with the use of modern computer technology and accounting programs; use accounting information for the formation of indicators of internal and external accounting statements of the organization, perform tax calculations based on standard methods, taking into account the current regulatory framework of the Republic of Kazakhstan.

In addition, the student will be able to demonstrate knowledge of the economic mechanism of the functioning of the enterprise in a market economy, possess the skills to generate data on the financial, production and commercial activities of the organization, perform calculations on material, labor and financial resources necessary for the implementation of activities and make econometric models; calculate the cost of products, works and services, determine the optimal a variant of the socio-economic development of the enterprise and make business plans for the production of goods and services.

Finally, the study of the fundamentals of accounting, financial accounting and electronic accounting is aimed at the successful acquisition of skills and abilities, which ultimately contribute to the successful passing of the qualification test and obtaining the certificate "1C: Professional". Preparation for passing the qualification test is based on solving a cross-cutting task for students,
the consistent implementation of which includes all the main possible situations that arise for an accountant when conducting professional activities.

As a whole, when passing the qualification exam, the applicant must answer questions related to the consideration of general information about the 1C: Enterprise platform, standard configuration, accounting settings, user services, etc. For example, these questions are:

- The following objects of the 1C: Enterprise system can act as registrars...;
- Where is the "Delete marked objects" command located?
- The password for logging in is being set...

There are four-five possible answers for each question.

In general, during the entire period of operation of the Certification Training Center, 36 people were trained, 24 of whom received certificates "1C: Professional". Among these 24 people, 12 people passed the exam the first time, 8 people from the second time, 3 people did this exam successfully from the third time and one person passed the exam from the fourth time.

The presence of cases of retaking certification exams indicates compliance with the principles of academic integrity.

The result of the training are certificates, copies of which are posted on the website as achievements of the Certification Training Center.

**Conclusion**

Based on the considered approaches to the certification process of products (goods / services), we can conclude the following:

- certified university graduate is considered by the employer as an employee who meets professional standards and has competitive advantages;
- the development and implementation of innovative technologies increases the level of professional skills and competencies, expands the possibilities of successful integration of labor resources into the modern labor market;
- obtaining additional professional skills through informal education, for example, through certification training centers, will effectively implement the principle of learning throughout a person's life.

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ФОРМИРОВАНИЕ И РАЗВИТИЕ КАРЬЕРЫ БУДУЩЕГО БУХГАЛТЕРА ЧЕРЕЗ ПРОФЕССИОНАЛЬНУЮ СЕРТИФИКАЦИЮ

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Аннотация. В статье на основе изучения современной литературы раскрывается сущность термина «сертификация». Показана актуальность процесса сертификации обучающихся казахстанских вузов с учетом развития принципов интернационализации, трансформации и автономии в текущих условиях, характеризующихся формированием конкурентной среды, направленной на удовлетворение потребностей современного рынка труда. Приведен ряд ключевых императивов и трендов, связанных с осуществлением процесса сертификации, заявленных в соответствующих государственных документах (Концепциях, Постановлениях и т.д.). Представлен опыт Северо-Казахстанского университета имени Манаша Козыбаева, в котором был открыт Центр Сертификационного обучения для освоения программных продуктов компании 1С, что позволило расширить возможности трудоустройства и карьерного роста выпускников образовательных программ («Экономика» и «Учет и управление»), обладающих цифровыми компетенциями в области ведения бухгалтерского учета, не только на региональном рынке труда, но и за его пределами. Квалификационный экзамен и получение сертификата «1С: ПРОФЕССИОНАЛ» осуществляется на основе изучения профессиональных дисциплин. Также в статье приведена краткая статистика о деятельности центра, количестве подготовленных слушателей, которые прошли обучение, успешно сдали квалификационный экзамен и получили сертификат. В заключении отмечено, что сертификация выпускников является одним из важных аспектов в деятельности любого высшего учебного заведения, так как наличие сертификата по профилю будущей профессии позволяет более эффективно и успешно адаптироваться молодому специалисту на современном рынке труда.

Ключевые слова: сертификация, центр, концепция, рынок, программа, компетенции, качество.