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## PROFESSIONAL COMPETENCES OF "ACCOUNTING AND AUDITING" STUDENTS USING THE "1C: ACCOUNTING"

Article is dedicated to the competence-based approach by the specialists training by accountancy and audit. The professional competences in discipline "1C: Accounting" is given in the article. It's created the structure of professional competences considering the National borders of Ukrainian qualification.

One of the factors in state economy development is high-quality educational system. By this the important thing is the transmission to the innovational educational system which would be directed to the content widening in future specialists training, deepening the practical orientation of their knowledge, contributed to the formation of specific competencies required in the real enterprise conditions.

The article reflects certain questions in formation of practical competences in specialists by accounting and audit during the discipline learning, 1C: Accounting".

A study of the educational process in Pridniprovs'ka State Academy of Civil Engineering and Archtechture allows you to analyze and organize their professional competence. The development of the latest features in modern accounting and analytical information processing systems are based on the program "1C: Enterprise" and their application in solving pressing economic and administrative problems of the enterprise, allows to form students' professional competence in the use of modern information technologies and to prepare highly qualified specialists who will be competitive in the labour market.

Practical meaning of got results consists in applied direction of theoretically-methodological statements, recommendations by the formation of practical competences in specialists by accountancy and audit during the discipline learning "1C: Accounting"