FEATURES OF THE FORMATION OF PEDAGOGICAL COMPETENCE OF THE FINANCE TEACHER AT THE UNIVERSITY

ABSTRACT

The main goal of the article is to develop a model for the development of the pedagogical competence of the finance teacher at the university. The object of the study is the pedagogical competence of the finance teacher at the university. The importance of developing the pedagogical competence of the finance teacher at the university has been proven. The research methodology can be described as a set of methods of modelling and theoretical and methodological analysis. Accordingly to the results obtained during the study, we presented a multi-store number of the main aspects of the formation of the pedagogical competence of the finance teacher at the university. Elements of scientific novelty are represented by processes to form the pedagogical competence of the finance teacher at the university, which are depicted on educated models. The study has a restriction in the form of concentration only on the characteristics of the teacher at the university. In the future, it is necessary to expand your scientific attention to other specializations. The prospects of further research may be an analysis of foreign experience in the formation of the pedagogical competence of the finance teacher at the university. Aspects of the formation of pedagogical competence for teachers of other higher educational institutions, and not just a finance teacher at the university, remain unresolved.

Keywords: pedagogy, competence, teacher, finance, model, university

JEL Classification: A22, G21

INTRODUCTION

A finance teacher at a university is a person who synthesizes professional, scientific, personal and spiritual qualities. A person who, with the help of his knowledge, skills, his example and experience, can interest and attract students to scientific and practical financial work. An authoritative thought, the presence of one’s own achievements in the professional field, practical examples, perfect knowledge of the subject, masterful teaching, establishing good relations with students, and ensuring the applied use of theoretical knowledge is the key to high-quality assimilation of the subject by students and their motivation to be like a professional, worthy, well-mannered person. These qualities inspire respect for a finance teacher at the university, increase his authority among colleagues and university students. The personal qualities of a teacher play an important role in the formation of a finance specialist (financier). A competent, responsive, contact specialist will be able to provide professional, comprehensive advice and advice to the client.

Given the above, a finance teacher at a university should constantly improve and improve the level of professional competence, covering motivational, cognitive, active, value-reflexive, and emotional-volitional components. The motivational component of professional competence reflects the attitude of a finance teacher at a university to professional activity, expressed in goals. The motivational component includes the need for professional activities, the desire for creative scientific and educational and methodological activities, interest in educational work, cognitive, professional and creative motives that affect the achievement of goals. The basis of the motivational component is achievement motivation, indicators of professional self-determination and professional orientation.
The quality of a specialist depends not only on the content of education but also on who directly implements this content. In higher professional schools, the competence of a finance teacher in terms of subject matter has always been highly valued and appreciated. However, the teacher should be not just a carrier of knowledge, but also able to generate this knowledge by doing research work and involving students in it. In addition, the finance teacher also implements an educational function - it creates conditions for the professional and personal development of students. And this requires from a finance teacher not only a high level of academic but also pedagogical knowledge.

The central system-forming element of the pedagogical activity of the finance teacher at the university is his goals: the formation of a system of scientific knowledge, skills and abilities and the formation of a specialist's personality by means of an academic discipline, pedagogical activity in general and the teacher's personal potential. In accordance with the main goals of the pedagogical activity, the following functions can be distinguished: transformative (associated with the need for positive changes in human quality, the system of relations, and the pedagogical situation); informational (set by the need to exchange cultural experience between generations); communicative (due to the commonality of actions and the need for communication in the "man-man" system); organizational (associated with the need to streamline actions within pedagogical systems and processes); demonstrational (set by the requirement of standard actions of a teacher broadcasting cultural samples to other people).

So, the content of the pedagogical activity of a finance teacher includes the performance of an integral set of interrelated and interdependent functions, the main of which are teaching, research, educational and organizational and technological functions. They should be perceived in their unity, although in fact, for many teachers, some functions may prevail over others.

Pedagogical competence (as well as competence in general) in pedagogical science is interpreted within the framework of multifunctional and personal approaches. Within the framework of the functional approach, competence is characterized by a set of competencies that a specialist should possess. In this case, the structure of competence is determined by a combination of activity-role and personal characteristics, which ensures the effective fulfilment by the teacher of the duties of scientific and pedagogical activity in a higher educational institution. Within the framework of the personal approach, competence is considered a quality of a person and its structure is characterized in terms of the structure of a person.

Thus, today a number of universities are experiencing problems with the formation and development of pedagogical competence, which determines the relevance of the chosen subject of the article.

LITERATURE REVIEW

As noted in the literature [1-2], teaching competence is an important subspecies of pedagogical competence, thanks to which the learning process takes place. The ability of a teacher (scientific-pedagogical, pedagogical worker) to teach and learn, to transfer their own knowledge, to develop and form students' practical skills and abilities. This ability is an art, chosen by the call of the heart and mind, realized through inspired, painstaking, persistent, honest work, enriching the world with humanity, pragmatism, and wisdom.

According to scientists [3-5], the educational competence of a finance teacher is determined by abilities that are defined in two directions - the ability to learn, that is, to systematically improve the level of one's own competence, as well as the ability to teach others, that is, to transfer one's knowledge, skills and experience.

The emphasis on the organizational elements of the formation of the pedagogical competence of a finance teacher can rarely be found in the scientific and practical literature [6-8]. Organizational competence is a very important type of pedagogical competence. It is provided by all the above components, and with the development and improvement of one element of these components, the level of other elements is improved and increased, which in the general context affects the level of organizational competence.

The pedagogical activity of a finance teacher encourages him to deep systematization and generalization of the material, to the perfect formulation of new ideas, hypotheses and conclusions. Therefore, it should be combined with research activities. Since it can develop only when it is enriched with new facts obtained in the process of research work [9-11].

AIMS AND OBJECTIVES

The main purpose of the article is to form a model for the development of the pedagogical competence of the finance teacher at the university. The object of the study is the pedagogical competence of the finance teacher at the university.
At the same time, the scientific task is to conduct modelling in such a way as to best depict the process of forming the pedagogical competence of a finance teacher at a university.

METHODS

A suitable method is needed for modelling. The methodology of our study will include this kind of method. For the design, the IDEF0 methodology was chosen - the methodology of functional modelling. The functional model compiled on the basis of BPWin will allow a detailed and consistent presentation of the components of the system under study and its very structure. It is for the processes as the formation of the teacher's pedagogical competence that this methodology is intended.

RESULTS

The rapid changes taking place in society at the present stage put forward a number of radically new requirements both for teaching finance at the university and for training, and, accordingly, for the teacher as an important link in the educational process, as the leading social-forming subject and creative activity. The problem of training finance teachers of at the university is becoming more and more actual, which is approved as the most important direction for improving the quality of education.

A very important issue is the knowledge and understanding by the finance teacher at the university of the essence and features of higher education, the ways of its development. At present, the role of education is noticeably increasing, guaranteeing the rights of every person to self-realization, the development of various opportunities, including limited ones, and social integration. Today, the main task of the university is the optimization of education, determined by the concept of centring on the student and providing him with the necessary assistance in learning and personal development. In the context of increasing requirements for education in general and an increase in the volume of services provided, it becomes necessary for finance teachers at the university to perform new functions, the relevance of which is of exceptional importance in modern education. A special concern of teachers is the study of the psychological properties and characteristics of students, their various needs, the laws of age-related anatomical, physiological and mental development, as well as the search for flexible pedagogical models for their inclusion in cultural development. Of course, the development of pedagogical sciences is a rather laborious process, since it involves mastering not only the methods of self-knowledge but also the methods of understanding the way of thinking, the way another person acts, as well as ways to transform them and simultaneously change one's own consciousness and behaviour.

Mastering systematized professional knowledge contributes to the understanding of the meaning of the activities carried out, the value attitude towards it, the formation and application of an algorithm for the effective implementation of various actions performed. So, pedagogical education is characterized by a two-way focus both on oneself and other people, and its feature is the continuous unity of knowledge and action, which, in fact, is considered the core of pedagogical competence, representing the psychological, psychophysiological, and physical readiness and practical ability of a person to succeed. What does the understanding of pedagogical competence mean in the professional activity of a finance teacher at a university, in modern education? First of all, it is the readiness of the teacher to implement in his behaviour and actions the value attitudes that determine the degree of his responsibility and value attitude to his work, moral norms and principles, the adoption of significant goals due to humanistic choice, which implies an understanding of a person as a super-complex unique person with diverse needs, and his profession as the highest art.

The above means the adaptation of a finance teacher at the university to the various needs of the student, providing access to education along an individual trajectory with positive dynamics in a situation where there are no guarantees of achieving significant results and due understanding by all subjects of the educational process of the pedagogical basis for the theoretical and practical solution of these problems. Thus, pedagogical competence means the continuous unity of the theoretical and practical ability and readiness of a finance teacher at the university for independent, proactive, responsible performance of their professional functions related to activities to create an optimal learning environment for young people, their successful "inclusion" in society, as full members.

Competence is also a characteristic of the personal essence of a finance specialist (personal component of competence), the degree of compliance with the requirements of the profession and the basis of his professional self-development. Studies show that the potential of a teacher's activity and its development is revealed in professional motivation. In modern education, this implies an interest in work, an understanding of the importance and conviction in the need to provide pedagogical services to ensure a humanistic attitude towards all students and create optimal conditions for them.
A finance teacher at the university should know and understand that the most important feature of pedagogical activity is that it is fundamentally implemented according to the laws of communication. One of the most important principles of education is defined as follows: “Real education can only be carried out in the context of real relationships”, the main provisions of which are formulated by humanistic pedagogy and humanistic psychology and are constantly being improved in accordance with social requirements. Effective communication and interaction are aimed at developing a positive "I-concept" of the personality among students and, accordingly, at increasing self-esteem, developing confidence, determination, independence, initiative, and creativity.

In general, a significant number of financiers are being trained in Ukraine, who, in the future, can potentially become university teachers (Figure 1).

![Figure 1. Dynamics of the number of trainings of future financiers at universities, persons.](image)

It should be noted that such pedagogical activity at the university has a specific focus, since, contributing to the increase of the student's potential and the growth of the professionalism of the finance teacher, it becomes a source of unique opportunities for self-development and self-realization of the finance teacher due to the change in the level and content of his activities related to everyday life intensified work to overcome specific difficulties and difficulties. It can be said that additional factors that complicate the learning process, combined with special conditions and circumstances of interaction, are a kind of challenge to the finance teacher, which he perceives as a requirement and an important motive for professional development and self-improvement. An important aspect of the teacher's development is the formation of an anthropological orientation, which is expressed in respect for the dignity of the individual and an optimistic attitude towards all subjects of education and is the core of the pedagogical position. Such an orientation contributes to the development of duty, enthusiasm, tolerance, the ability to navigate in extraordinary pedagogical situations, make responsible decisions, choose natural flexible models, appropriate methods of psychological and didactical design of teaching young people.

Professionalism as a high-quality systemic education that characterizes the personality of a finance teacher at a university and indicates the presence of a higher level of formation of pedagogical activity has a complex structure and implies the presence of a number of components. The first component is knowledge of the directly taught discipline, methods of its teaching and knowledge in the field of human psychology and pedagogy, pedagogy and psychology of higher education. The second component is the ability, the leading of which is the ability to determine the pedagogical task, analyze and find the best ways to solve it. The third component is the skills of teaching at the university, which are formed and consolidated in the course of the pedagogical activity itself. Pedagogical activity is both transformative and managerial. To manage the development of personality in line with the educational process, you need to be competent. The pedagogical competence of a finance teacher is the unity of his theoretical and practical readiness to carry out pedagogical activities, the basis of professionalism. The normative model of training a finance teacher reflects a scientifically based set of professional knowledge, skills and abilities. A qualification characteristic is a summary of generalized requirements for a teacher, which shows the level of his theoretical and practical experience.

The current requirements for the pedagogical training of a finance teacher in general and in terms of the psychological and pedagogical component, in particular, make the problem of finding new approaches to its formation relevant. Putting forward the problem of forming the pedagogical competence of a finance teacher as an important condition for the successful implementation of the pedagogical process at the university, it should be noted that each student must be recognized as a full partner in the relationship between two subjects of the educational process. The subject-subject relationship
in combination with the pedagogical competence of the teacher can be considered as a condition and basis for the success of the educational process. The pedagogical competence of a finance teacher is, first of all, a characteristic of a top-level professional who is able to realize himself in teaching and be a professional, despite the changing conditions of the market mechanism that guides career development planning.

In the context of distance learning, the effectiveness of the fulfilment of the functions of a finance teacher at the university depends on the formation of professionally significant qualities that form information-communicative, communicative and psychological-pedagogical competence. A finance teacher at a university must be proficient in the methodology for conducting various types of training sessions and control activities, be aware of the criteria and means of monitoring the quality of distance learning, at the user level, be proficient in special-purpose software for creating, storing, accumulating and transmitting web resources, as well as providing authorized access of subjects of distance learning to these web resources, organize the educational process and control training via the Internet and a local network. The personal qualities of a finance teacher at the university are also of particular importance since they determine the ability to work, job satisfaction, resilience and self-actualization.

Continuous improvement of the pedagogical competence of the finance teacher of the disciplines of the professional educational cycle is possible through the forces of the educational organization itself. Only constant, systematic work contributes to the improvement of professional skills. Most of the forms and methods of work to improve the pedagogical competence of a finance teacher do not need funding, and the educational organization has all the necessary resources. Planned and systematic work in an educational organization contributes to the achievement of the goal of improving the pedagogical competence of a finance teacher.

So, let’s apply the proposed modelling method to form the pedagogical competence of the finance teacher at the university. First of all, the main three stages will be to highlight the general strategic aspects of the formation of pedagogical competence of the finance teacher at the university (Figure 2).

Next, it is necessary to determine the incoming and outgoing information in case of successful modelling of the processes of formation of the pedagogical competence of the finance teacher at the university (Figure 3).

The next step will be the formation of a central model for the formation of the pedagogical competence of the finance teacher at the university, based on the method chosen for this (Figure 4).
Further, each process should be specified, which is presented on the central model of the formation of pedagogical competence of the finance teacher at the university. Each such process has its own subprocesses of forming the pedagogical competence of the finance teacher at the university (Figure 5).

Let us characterize in detail through modelling the second process of forming the pedagogical competence of the finance teacher at the university, based on the method chosen for this (Figure 6).
Let us characterize in detail through modelling, the subprocesses of the last, final process of forming the pedagogical competence of the finance teacher at the university, based on the method chosen for this (Figure 7).

From a scientific point of view, the number of finance teachers at universities is only growing from year to year. This is due to the demand and the decrease in the scientific and practical quality of today's dissertation research. Also, the lack
of effective control over specialized councils provides easier conditions for defending dissertation research to a finance teacher at a university (Figure 8).

This also applies to pedagogical competence. Not all finance teachers at Ukrainian universities have the appropriate pedagogical competence. Only a certain part of them took additional pedagogical courses in this direction (Figure 9).

Thus, it can be concluded that very few teachers improve their qualifications. It is also necessary to characterize the features of financing advanced training, which are also the main reason for the decline in the general trend of improving the teaching skills of teachers. In general, the share of expenses of Ukrainian universities for the training of financier-teachers has been gradually increasing from year to year (Figure 10).

Despite the growing costs of universities for the training, retraining and advanced training of teachers in finance, the funds allocated by universities are not enough to ensure the improvement of the quality of such training and to meet the needs of teachers in constant personal professional growth.
In our opinion, funding for the training of university teachers should also be organized using the following two main methods:

1. Financing from the state and local budgets for the training of applicants who want to study in specialities that ensure the implementation of the main functions by the state provided for by the Constitution of Ukraine (education and healthcare and defence and security of the country).

2. Financing from the funds of enterprises of the state form of ownership (or with its share of more than 25%), which are classified by the government as priority sectors of the economy (the need for a regulatory document). At the same time, tuition fees and scholarships are proposed to be included in the expenses in accounting and tax accounting. The conditions for working off and reimbursement of amounts in case of non-working by the applicant are equated to such conditions for training under the state order.

Thus, the pedagogical competence of a finance teacher as a unity of theoretical and practical readiness for activity is the core of professionalism and the most important component of pedagogical culture. At the same time, it is the main means of designing education and orienting it to a new system of values and learning goals based on the principles of nature conformity, cultural conformity and individual personal development of a person. Only such education, addressed to the individual as the main value, affirming humanity, humanitarianism, spirituality, morality and tolerance as the norms of human essence and its life activity, has true meanings. And the main factor determining the solution of this problem as a professional purpose is a new level of thinking, adequate psychological and pedagogical knowledge, skills, competencies of a teacher, a high level of his culture and ethics as continuously developing characteristics of a modern finance teacher.

**DISCUSSION**

Discussing the results of our study, we should pay attention to the comparisons made with similar ones. Some scientists [12-14] studied the components of pedagogical competence. A necessary component of pedagogical competence is the ability to analyze the effectiveness of one's work (to determine the strengths and weaknesses of one's own pedagogical activity); the teacher's awareness of diagnostic tools, features of diagnostic procedures, the ability to analyze and generalize the results of diagnostic activities, the ability to self-analyze their own professional activities and further self-improvement.

Most scientists [15-17] point to the importance of such an aspect of the psychological and pedagogical competence of a university teacher as awareness in the communicative sphere: the ability to communicate at different levels; the ability to analyze how the communication process contributes or hinders the achievement of the set pedagogical goals, the ability to correct communicative influences in accordance with the specifics of the situation of interaction with the subjects of the educational process.

The rest of the scientists [18-20] identify the following components of the teacher's pedagogical competence in modelling: general and professional culture; professionally significant personal qualities; the ability of scientific-investigative activity; individual style of professional activity; ability to use advanced pedagogical experience; knowledge and willingness to implement innovative technologies.

Thus, discussing our research results, it should be noted that the difference lies in the multi-level and multi-process approach to the formation of the pedagogical competence of a finance teacher.

It is important to constantly increase funding for the training and retraining of finance teachers at the university. The urgent issue is to increase the volume of financial resources attracted from commercial sources, in particular, in terms of expanding the provision of non-educational services in terms of the implementation of research work by the university on a contractual basis. Successful implementation of this task is possible when creating a research and production complex, the main participant of which should be the university. At the same time, the scientific activity of the university becomes the main source of innovation, and the innovative product becomes an additional resource for financing the needs of higher educational institutions. The functioning of these complexes is a promising form of integration of educational, scientific, industrial and innovative activities during the transition of the domestic economy to an innovative development model.

**CONCLUSIONS**

Summing up, it should be noted that the existing system of training specialists does not fully meet the requirements of the present, based on an activity approach to learning and is carried out in two interrelated directions - theoretical and
practical. One of the effective areas of reforming higher education is a personal-social-activity-based competency-based approach to learning, the purpose of which is to develop and form in applicants for higher education professional and psychological readiness and the ability to effectively, productively, competently and skillfully perform professional, social and vital functions on the basis of acquired knowledge, skills and practical experience. For this, more attention should be paid to practical training in the direction of developing personal, social and activity key competencies. The competence of a university teacher should be considered in terms of levels, volume, functions, a form of manifestation and degree of formation of skills, types (personal, social and activity), types and subtypes. Pedagogical competence is a kind of activity key competence. It includes the main subspecies as educational, organizational, methodological and scientific, as well as auxiliary subspecies - information technology, creative and environmental. Pedagogical competence is determined and conditioned by such interconnected types of personal key competence as autopsychological, general cultural, health-saving, as well as social key competence - psychological, communicative, conflict management and managerial.

The key levels have been identified, according to which it is recommended to organize funding for the training of university teachers: 1. Financing from the state and local budgets for the training of applicants who want to study in specialties that ensure the implementation of the main functions by the state provided for by the Constitution of Ukraine (education and healthcare and defence and security of the country). 2. Financing from the funds of enterprises of the state form of ownership (or with its share of more than 25%), which are classified by the government as priority sectors of the economy (the need for a regulatory document). At the same time, tuition fees and scholarships are proposed to be included in the expenses in accounting and tax accounting. The conditions for working off and reimbursement of amounts in case of non-working by the applicant are equated to such conditions for training under the state order.

It is determined that funding for the training of university teachers can be organized with the help of state and local budgets (if the selected specialties belong to the list of those that ensure the fulfillment by the state of the main functions provided for by the Constitution of Ukraine) and at the expense of state-owned enterprises, which are classified by the government as priority sectors of the economy.

The results obtained by us as a result of the study are presented through the formation of a multi-model series of the main aspects of the formation of the pedagogical competence of the finance teacher at the university. Among the aspects of scientific novelty, one can single out the presented processes of the possibility of forming the pedagogical competence of the finance teacher at the university, which are depicted on the existing models. Like all research, our limitation. The study is limited by focusing only on the specifics of the activities of the finance teacher at the university. In the future, you should expand your scientific attention to other specializations. Prospects for further research may be the analysis of foreign experience in the formation of the pedagogical competence of the finance teacher at the university.

REFERENCES


Основною метою роботи є формування моделі розвитку педагогічної компетентності викладача фінансів в університеті. Об’єктом дослідження є педагогічна компетентність викладача фінансів в університеті. Доведено важливість розвитку педагогічної компетентності викладача фінансів в університеті. Методологію дослідження можна охарактеризувати як сукупність методів проведення моделювання та теоретико-методичного аналізу.


сформованих моделях. Охарактеризовано важливість фінансування підготовки викладачів в університеті. Дослідження має обмеження у вигляді концентрування уваги лише на особливостях діяльності викладача фінансів в університеті. У подальших дослідженнях слід звернути увагу й на інші спеціалізації. Перспективами подальших досліджень може бути також аналіз зарубіжного досвіду формування педагогічної компетентності викладача фінансів в університеті. Невирішеними залишаються аспекти формування педагогічної компетентності для викладачів інших закладів вищої освіти, не лише викладача фінансів в університеті.

Ключові слова: педагогіка, компетентність, викладач, фінанси, модель, університет

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