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**THE EXPEDIENCY OF USING THE DIGITAL COMPONENTS
OF THE EDUCATIONAL PLATFORM «URAIT» IN TEACHING
ACADEMIC DISCIPLINES WITH DYNAMIC CONTENT
(ON THE EXAMPLE OF THE DISCIPLINE «FINANCIAL ACCOUNTING»)**

***Abstract:** the article presents and argues the author's opinion regarding the degree of demand for and expediency of using digital tools and services of the educational platform (EP) «Urait» in the educational process of a higher school in the course of teaching academic disciplines, the content of which is highly dynamic. A classic example of such an academic discipline is «Financial accounting». The introductory part of the article contains a general description of the named academic discipline and a description of the specifics of its teaching. The main content of the article is devoted to the description of the author's experience in using the main digital components of the EP «Urait», such as a flexible course constructor, an interactive assessment system and an online bank of the EP «Urait», as well as free templates for work programs. The final part of the article presents the author's vision regarding the need for a future expansion of the existing functionality of the EP «Urait» and expectations from the emergence of new functions of this platform.*

***Keywords:** Urait, educational process, dynamic academic disciplines, digital components, flexible course constructor, interactive assessment, electronic testing, work program templates, functionality upgrade.*

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ЦЕЛЕСООБРАЗНОСТЬ ПРИМЕНЕНИЯ ЦИФРОВЫХ СОСТАВЛЯЮЩИХ ОБРАЗОВАТЕЛЬНОЙ ПЛАТФОРМЫ «ЮРАЙТ» В ПРЕПОДАВАНИИ УЧЕБНЫХ ДИСЦИПЛИН С ДИНАМИЧЕСКИМ СОДЕРЖАНИЕМ (НА ПРИМЕРЕ ДИСЦИПЛИНЫ «БУХГАЛТЕРСКИЙ ФИНАНСОВЫЙ УЧЕТ»)

Аннотация: в статье представлено и аргументировано авторское мнение относительно степени востребованности и целесообразности применения в образовательном процессе высшей школы цифровых инструментов и сервисов образовательной платформы (ОП) «Юрайт» в ходе преподавания учебных дисциплин, содержание которых отличается высоким динамизмом. Классическим примером такой учебной дисциплины является «Бухгалтерский финансовый учет». Вводная часть статьи содержит общую характеристику названной учебной дисциплины и описание специфики ее преподавания. Основное содержание статьи посвящено описанию накопленного автором опыта использования основных цифровых составляющих ОП «Юрайт», таких как конструктор гибких курсов, система интерактивного оценивания и онлайн-банка ОП «Юрайт», а также бесплатные шаблоны рабочих программ. В завершающей части статьи представлены авторские видение относительно необходимости перспективного расширения существующего функционала ОП «Юрайт» и ожидания от появления новых функций данной платформы.

Ключевые слова: Юрайт, образовательный процесс, динамичные учебные дисциплины, цифровые составляющие, конструктор гибких курсов, интерактивное оценивание, электронное тестирование, шаблоны рабочих программ, модернизация функционала.

Currently, on open Internet sites [8; 3; 5; 12], and in profile printing materials [4; 6; 9; 10; 11] actively discusses a wide range of issues related to ensuring the digitalization of the process and achieving a high quality of the result of educational activities, both from the standpoint of the fullest possible involvement and effective use of existing resources by the teaching community, and from the standpoint of a com-

prehensive and objective assessment of the totality of knowledge, skills and abilities received by students, as well as the formation of the required competencies. At the same time, the agenda invariably includes, in particular, questions about what competencies a teacher needs in the course of teaching him a particular academic discipline to match the image of a certain «ideal teacher» (in the «process-result» system); how to organize, conduct and evaluate a project task addressed to students in the course of teaching a particular academic discipline based on the use of elements of project activities in the educational process (with a focus on the maximum involvement of all its participants in it); the use of tools and services (primarily interactive and digital) of educational platforms in the framework of the implementation of pedagogical activities (carried out both online and offline).

The choice made by the author when searching for a topic for this scientific article in favor of the last (of the above three) questions is due to the fact that in the current (2022 – 2023) academic year, an attempt to use the tools and services of the educational platform (EP) «Urait» as part of the implementation teaching activities prevailed over thinking about what competencies a teacher needs in the course of teaching him this or that academic discipline in order to correspond to the image of a certain «ideal teacher»; or over thinking about how to organize, conduct and evaluate a project assignment addressed to students in the course of teaching a particular academic discipline based on the use of elements of project activity in the educational process.

Let us present a system of the author's reasoning regarding the necessity and expediency (from the point of view of the teacher and students) of using interactive and digital tools and services of the EP «Urait» in the educational process to improve the quality of mastering a particular academic discipline, characterized by a high dynamism of its content, and we will try to find answers to the listed questions below.

General characteristics of the academic discipline «Financial accounting» and a description of the specifics of its teaching.

The academic discipline «Financial accounting», with a request to conduct (on an hourly basis) classes in which with students of correspondence courses studying in the direction of 38.03.01 Economics [focus (profile) of the program «Accounting,

analysis and audit»] in Institute of economics, finance and management of the Ural state agrarian university, I was contacted last fall, is being studied by students of one «micro group» (according to the plan – 5, but in fact – 4 people), during 2022 – 2023 the third year (out of four), that is, during the fifth and sixth semesters [with their «end-to-end» (semesters) numbering].

Quantitative and qualitative parameters of the discipline «Financial accounting» are presented in the table.

Table 1

Quantitative and qualitative parameters of the discipline «Financial accounting»

Total labor intensity, hours / credits – total	Including work, hours:					Intermediate certification
	contact with students	from her:		independent learners	from her:	
		lecture classes	practical lessons		course work	
<i>Fifth semester:</i>						
108,00/3,00	12,00	6,00	6,00	96,00	-	Credit
<i>Sixth semester:</i>						
180,00/5,00	10,00	4,00	6,00	170,00	36,00	Exam. Course work
<i>Total:</i>						
288,00/8,00	22,00	10,00	12,00	266,00	36,00	X

As of the time of writing this scientific article, on the path of teaching and mastering the academic discipline «Financial accounting», such segments of it (of this path) were passed, which ended with passing the first and second (out of three) control points – «credit» (end of November – beginning of December 2022) and «exam» (end of May 2023) and the achievement of the third (of three) milestone – «course work» (its writing is currently in the final stage; delivery is scheduled for the near future (June 2023)).

Based on the information presented above, the specifics of teaching this discipline most directly follow, rooted in its (discipline) «hours» according to the curricu-

lum, which provides for a significant amount of hours allocated for independent work of students and a very small amount of hours allocated for «contact» (including classroom) work, and causing the need to determine, form and bring to students that volume of educational material in «physical» terms (so that they do not waste time on «collecting» it from different sources), which should be worked out by them independently, with the establishment of appropriate methods and tools, as well as criteria and indicators, with the help of which the degree of mastering this material by students and the level of knowledge of it can be objectively assessed.

The use of digital components of the EP «Urait» (taking into account their advantages and disadvantages) and the demand for a flexible course constructor as an element of methodological support for the discipline «Financial accounting».

In the light of the foregoing, and also due to the lack of time of the teacher (let me remind you: the teaching of the discipline «Financial accounting» is carried out «in addition» to the fulfillment of the main load), the use of the main digital components of the EP «Urait» and, above all, the designer of flexible courses for the formation of full-text lecture notes (by appropriate selection and subsequent combination of the material contained in various educational publications presented at the EP «Urait», and which, according to the teacher, is relevant) was carried out and at the same time very actively.

The most obvious advantages of the digital components of the EP «Urait», in particular, the designer of flexible courses, first of all, include the ability to select material from various publications at the discretion of the teacher (unfortunately, in one publication it is rarely possible to find answers to all questions that require disclosure as provided the working program of the discipline) and (partly) the ability to «filter» the selected material in terms of its relevance (that is, compliance with the letter of the current provisions of legislative acts and regulatory legal documents that are currently changing quite quickly, and in the field of financial accounting – especially).

The most significant drawback of the digital components of the EP «Urait», in particular, the designer of flexible courses, first of all, is not always up-to-date material (from the point of view of the current system of legislative and regulatory legal

regulation of financial accounting, which is characterized by very high dynamism), set out in educational publications presented at the EP «Urait». For example, regulating the issues of setting, organizing and maintaining accounting of fixed assets of commercial organizations, the Accounting on regulation «Accounting for fixed assets» AR 6/01 from January 1, 2022 was replaced by the Federal accounting standard FAS 6/2020 «Fixed assets». However, at least one of the textbooks on financial accounting [1] presented at the EP «Urait» as of the end of October 2022, which was published, as indicated in its imprint, in 2022, and at least in one of the textbooks on financial accounting presented at the EP «Urait» as of the end of January 2023 [2], which was published, as indicated in its imprint, in 2023 and positioned as a «new version» of the previous textbook [at the same time for some reason, both in the first and in the second case, the imprint indicates «3rd ed.», but in the first case, the year «2022» is indicated, and in the second case, «2023» is indicated], materials based, in including, on the content already (since January 1, 2022) of the already invalid Accounting on regulation «Accounting for fixed assets» AR 6/01.

In order to avoid potential misunderstandings associated with possible attempts to challenge the above fact (including by withdrawing the listed publications from open access on the EP «Urait»), the author of this scientific article made «screenshots» of the pages of the designated publications containing repeated references to the Accounting on regulations «Accounting for fixed assets» AR 6/01.

Unfortunately, a direct consequence of this (the use in the listed educational publications of information borrowed from a normative document that has become invalid) is the incorrect content of a number of test tasks compiled on the basis of theoretical material that is already outdated in this way (for example, in terms of depreciation methods for fixed assets in accounting and tax accounting).

As for the respected author A.S. Alisenov and his textbook, which has the following bibliographic description «Financial accounting: a textbook and workshop for universities / A.S. Alisenov. – 3rd ed., revised. and additional – Moscow: Urait Publishing House, 2022. – 471 p. (Higher education). – Text: direct. ISBN 978–5–534–11602–1» [1], then let me say (or «write») the following.

Of course, the preparation of a voluminous publication (any) requires significant costs (both time and moral).

Between the moment the preparation of the manuscript is completed (and preparation is a very slow process in itself) and the moment the circulation is published, quite a lot of time often (and, for quite objective reasons) passes.

At the same time, teachers, loaded with the preparation (and repeated processing) of all kinds of documents and materials «accompanying» the educational process, do not always have time to do «everything, for everyone and in full». Sometimes this is shifted to the «updating» (including in the process of publication) of the manuscript, which, it would seem, has already been completed.

The preparation of educational publications that are relevant in everything in academic disciplines that are highly dynamic in terms of their content, for example, on the same financial accounting based on a system of legislative acts and regulatory legal documents that is constantly and, moreover, very quickly changing, in the light of the above, it seems in general, a very, very difficult matter (in every sense of the word).

In this regard, I sincerely wish A.S. Alisenov to prepare (by updating previous educational publications) and, with the help of the Urait publishing house, publish a new educational publication on financial accounting, which will fully comply with the current state of the legislative and regulatory framework.

The experience and results of the teacher's use of the interactive assessment system and the online bank EP «Urait» for conducting credits and exams in the discipline «Financial accounting» through electronic testing.

The intention to use the interactive assessment of the EP «Urait», in particular, to assign and conduct a credit, and subsequently an exam in the discipline «Financial accounting» through electronic testing based on the corresponding resource included in the above textbook [1], certainly took place. To this end, the teacher, before deciding to offer students to take the appropriate test, on October 28, 2022, tried to take it on his own to study its content and properly test it beforehand. However, due to the material presented in the above-mentioned textbook, which is outdated from the point of view of the regulatory legal framework, its test tasks also turned out to be not quite

relevant, that is, those with which an objective assessment of current knowledge would be impossible.

Therefore, in order to conduct both a credit and an exam in the discipline «Financial accounting», the teacher was forced to use his own lecture material (brought to students) and his own test bank (hosted in the Moodle distance education system), which is constantly updated by the teacher, and therefore not suffering from the defect described above.

Thus, to objectively check the knowledge of students through the online bank of evaluation tools presented at the EP «Urait», at least in terms of such a dynamic discipline as «Financial accounting» (and possibly a number of other «related» disciplines), in currently, according to the teacher, it is possible, unfortunately, not always.

Potential opportunities for optimizing the methodological work of a teacher based on the use of free templates for work programs of the EP «Urait».

Until now, the implementation by the teacher of the stages of trial preparation of the work program (specifically, on the academic discipline «International financial reporting standards and international auditing standards») based on the use of a free template of the work program as one of the digital components of the EP «Urait» took place only within the framework of mastering the functionality this platform and for the purpose of leaving an appropriate «digital footprint» on it. As far as the teacher managed to delve into the possibilities of the free work program template (I earnestly ask you to correct me if I'm wrong), this template is «tied» to a particular textbook, and therefore it (the template) allows you to include only that set in the work program being compiled the one in this tutorial. Unfortunately, rarely does a textbook contain a comprehensive set of topics, the study of which is necessary for the full development of the corresponding academic discipline. In practice, you have to combine topics presented in not one, but several textbooks (similar to compiling a «flex course»). Therefore, of course, helping in methodical work in compiling work programs for taught disciplines (including by saving time), free templates, according to the teacher, are not yet a universal mechanism that allows (without «additional ges-

tures») to create work programs that cover the entire list of necessary, according to the teacher, topics.

The opinion of the teacher regarding the need for a long-term modernization of the EP «Urait» by expanding the functionality of the platform.

The author of this article believes that in the near future the functionality of EP «Urait» should be expanded and / or improved in the following main areas.

1. To modernize the function of the free work program template so that it is possible to include in the work program created using the template not only the topics set out in any one textbook (to which the template is «attached»), but, in the image and likeness of the flexible courses, from several.

2. To restore the previously present (for example, as of November 2019) function of viewing the text version of the test tasks that complete the materials of the chapters presented in the electronic textbooks (at least to check the degree of their relevance and correctness).

3. Increase the functional responsibility for sending (by e-mail) or reporting (via chat correspondence) irrelevant (invalid) links to broadcasts of platform events carried out through the use of YouTube video hosting {in accordance with part 1 of article 11 of the Federal law of July 1, 2021 No. 236-FL «On the activities of foreign persons in the information and telecommunications network «Internet» in the territory of the Russian Federation» [7] The Federal service for supervision of communications, information technology and mass communications (Roskomnadzor) decided to inform users of www.youtube.com that a foreign person who owns an information resource is a violator of the legislation of the Russian Federation}.

4. To eradicate from the functionality the practice in which the operators in the chat do not give substantive answers to the questions asked by users in the framework of the relevant requests, allowing themselves to write phrases like these in response to the user's questions in the chat (the operator's punctuation is preserved): «Unfortunately, it's hard for me to answer this question.» или «I don't have an answer to your question», while translating the correspondence to another topic («screenshots» of the

correspondence containing, in particular, the operator's answers cited above, the author of this article also has).

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