

## Methodology of Teaching Economics and Accounting in a Market Economy

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### ABSTRACT

Conducting classes in economics at university will allow students to master economic theory and the economic concepts corresponding to it, instill in them the skills of competent economic behavior, master the system of norms characteristic of various economic systems. The purpose of the article is to study the organizational and methodological process of teaching economics in universities.

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The method of teaching is a way of interconnected activity of the teacher and students to achieve the goals of teaching, development and education. The choice of teaching methods depends on many circumstances and conditions for the course of the educational process, the nature and content of the subject, specifically on [1]:

1. The level of knowledge and skills of the teacher. The teacher needs to know and understand the essence of the method, the classification of teaching methods, the basis of a particular type of classification, be able to apply them in various situations and combinations. Using this or that system of methods, diverse or complementary, focused on achieving a common goal, the teacher establishes feedback with students, reveals the level of mastery of knowledge and skills, determines the effectiveness of the application of methods and makes adjustments, thereby increasing their level of professional competence.

2. The general goal and objectives of learning, the characteristics of the subject, topic, planned goals and objectives of a particular lesson.

3. The content of the educational material selected by the teacher.

4. The level of development of students, their ability to learn, opportunities and age characteristics.

5. The role of a method or a combination of methods in the development of students' cognitive activity, their activity, independence and creativity.

6. Time.

The methods used in economics lessons can be divided into the following groups:

- Methods of one-sided presentation of educational material (teaching): story, explanation, lecture.
- Methods of two-sided presentation of material: dialogue, debate, discussion, brainstorming, group work, business games;
- Methods for covering empirical experience (exchange of information, experience, etc.);
- Methods of various types of training: problem-based, heuristic, student-centered, etc.;
- Methods of control and feedback (conversation, consultation, testing, test, exam, etc.).

When organizing classes in economics at university, it is important to use active teaching methods, because they allow students to understand the practical significance of the economy, apply theoretical knowledge in this discipline in practice, understand the structure and mechanism of the functioning of some enterprises, etc. According to the degree of activation of students and the nature of their educational and cognitive activity, they differ: simulation methods based on pedagogical techniques and special forms of conducting classes, in which educational, cognitive and research activities are built on imitation of future professional and practical activities and non-imitation methods that are built on real professional and practical situations.

As part of a university course in economics, it is advisable to use such a type of active learning as business games. They contribute to the formation of not only professional, but also job knowledge, skills and abilities. The business game is a model substitution of two realities - production processes and processes of people's activity in it.

The methodological support of the business game should include Drozdova N.P., Efimova E.G., Kolesnikova M.F. [2]:

- 1) initial information about the business game;
- 2) methodology for preparing and conducting a business game;
- 3) a set of various forms and other documentation.

The use of various teaching methods, combining them makes it possible to achieve the best result in teaching the economy to students, obtaining versatile knowledge on the subject, developing creative thinking, and the ability to set tasks and solve the main type of classroom activity is the lesson. This is a form of organizing the activities of a permanent staff of teachers and students in a certain period of time, "systematically used to solve the problems of teaching, educating and developing students.

Currently, there are several criteria by which types of lessons can be classified. Azimov L.B.:

1. Depending on the various psychological and pedagogical stages of assimilation of the material by students:

- Lessons of learning new material;
- Lessons to consolidate knowledge, skills and abilities;
- Iterative-generalizing lessons;
- Lesson of control, evaluation and correction of students' knowledge;

Combined lessons.

2. Depending on the teaching methods used in the lesson:

- Lessons - lectures;
- Lessons - seminars;
- Lessons - workshops.

The main time is devoted to the transfer and assimilation of new knowledge, skills and abilities. In the lesson, various methods of activating the activity of students are used: giving the material presented a problematic character, including various examples in the material being studied, including real examples from the surrounding reality, involving students in an active discussion of the questions posed by the teacher. The teacher activates the attention and mental activity of students, systematizes the knowledge they have received.

The structure of the lesson of studying new material in economics:

1. Organizational beginning, introduction to the lesson (preparation for the assimilation of new material, linking concepts already covered in previous lessons with new material);
2. Setting goals and objectives of the lesson;
3. Presentation and explanation of the new material, including both the teacher's explanation and the self-acquaintance of students with the material (involving students in a conversation about the problems under consideration, working with reference literature, etc.);
4. Performing practical work by students to consolidate new material (setting tasks for work in small groups, discussing examples given by the teacher, using active and gaming teaching methods);
5. Sounding homework and comments to it;
6. Summing up the lesson, answering students' questions on the topic of the lesson.

When conducting a lesson on learning new material, the teacher should take into account the following recommendations: it is necessary to motivate students to memorize new material, work with various materials that contribute to the development of memory in students. Also, for the best assimilation of the material

covered, it is necessary to constantly apply the knowledge and skills acquired by the student in the past to assimilate new material [3].

The next type of lesson is the lesson of consolidating new knowledge, skills and abilities. Usually these types of lessons are held immediately after learning new material. The purpose of such a lesson is the secondary comprehension of already known knowledge, the development of skills and abilities for their application. The tasks of lessons of this type are aimed at developing and shaping skills and abilities in the process of educational and practical activities [5].

Starting a lesson of this type, the teacher, first of all, must determine whether the students have correctly understood the previously studied material, to what extent they have mastered it, what difficulties students have while operating with theoretical knowledge in the course of performing practical actions. The viability of the classical combined lesson was also determined by the fact that it is better than other types in accordance with the laws of the educational process, the dynamics of mental performance and provides teachers with more opportunities to adapt to specific conditions.

In addition to its important advantage - the ability to achieve several goals in one lesson, a combined lesson also has disadvantages. They are manifested in the fact that there is practically not enough time not only for the assimilation of new knowledge, but also for all other types of cognitive activity. Since the time when the combined lesson was proposed, there have been radical changes: the amount of knowledge studied in the lesson has increased significantly, classes are overcrowded in many universities, which makes it difficult to manage cognitive processes, the attitude of students to learning has worsened, and therefore the productivity of all stages of the lesson has decreased. In order to increase the effectiveness of training sessions, other types of lessons have arisen and are being practiced, in which students are mainly engaged in any one type of activity [4]. These are the lessons of assimilation of new knowledge; formation of new skills; generalization and systematization of knowledge, skills; control and correction of knowledge, skills; application of knowledge and skills in practice. All these types of lessons are included in the combined lesson.

Thus, combined lessons can be developed by the teacher in accordance with the learning objectives of students, they are quite effective in teaching economics.

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