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DEVELOPING A MODEL FOR QUALIFYING AND TRAINING ACCOUNTANTS IN THE LIGHT OF A COMING DIGITAL FUTURE

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ABSTRACT

Recently, we are seeing global digitization not only taking up a small area of the global community, Many global companies have also embarked on digital transformation, keeping in mind the complexities of the nature of industry technologies. Where industry and entrepreneurship are transforming business operations. This requires the deployment of “global” digital technologies in the global economy as well as a review of the role and place of the person in the process. Based on the foregoing, this comprehensive understanding of the skills is necessary for the digital future, analyzes their various aspects, and identifies the conceptual apparatus of the problems of developing digital skills. In addition to highlighting the problems facing business and the modern education system at different levels of teaching digital skills, this is done by generalizing and analyzing only existing and promising methods of solving pedagogical problems. This is done by studying the necessary tools to qualify competencies for the new digital future in accordance with the expected market conditions, taking into account international change factors - innovative and technological progress.

The importance of this research is due to the influence of the digital economy on the formation of a set of basic competencies and the training of specialists (accountants) required in the modern world. This research discusses the most common ways to raise the efficiency of accountants working in all sectors and rehabilitate them by providing them with behavioral and digital skills. Where an analysis was conducted to acquire certain production signs in the field of accounting for the "Digital Economy Employees" program, and on this basis, some limitations were presented in the possibilities of developing digital competencies for university graduates. In order to form a unified methodology, on the basis of which different interpretations of the characteristics of digital competencies in countries of the world are presented. In addition to analyzing the possibility of creating a digital educational environment in universities, an assessment of the level of digital knowledge of modern accountants was carried out.

Keywords: Global, Digital Skills, Factors, Process, Methods, Educational Problems, Entrepreneurship, Are Transforming Business Operations.

INTRODUCTION

The main question that has bothered mankind all the time of their existence, and which still worries them today, and undoubtedly will trouble them in the future - is “What will happen in a moment, what will be tomorrow, what will be in the future?” “There is nothing that man fears more than the touch of the unknown. He wants to see what is reaching towards him, be able to recognize or at least classify it...”- wrote Elias Canetti (Kozhukhova et al., 2021).

That is why a person builds theories, examines trends, and considers various expectations with particular interest. In general, all theories, regardless of the sciences being

discussed, for example, physics, chemistry, biology, economics, modern marketing, etc., are systems designed to reduce a person's fear of the unknown and ignorance.

We have entered an era of global integration and interdependence, which is why we are constantly talking about the challenges and prospects of development in such an all-digital world. The growing number of conferences, symposia, forums, meetings, articles and books indicates the growing interest in what the future holds for humanity. We stare closely at it and try to follow the vectors of development in all areas of human activity. We believe that knowing the trends will allow prediction the future with a certain degree of probability, which means overcoming fear and anxiety, and perhaps having time to prepare for future events and impending changes (Martins, 2019; Jery, 2013; Joanna, 205). Especially in the modern era of the digital revolution, when the volume of information has increased dramatically; computing power is expanding, "artificial intelligence" is developing and modernizing (MOOFER - mobile external office worker) and planetary robots.

There are four main directions of digital transformation, which are central to business success in the digital economy (Kemoh, 2006; Khalil, 2011; Hamada, 2010). While out of the office, all employees need to provide technical support to synchronize their efforts regardless of their actual efforts in your location. Likewise, clients should have the opportunity to effectively implement well-established business experience. Digital networking fundamentally changes the way all customers interact on a network. The Internet of Things (IoT) provides the transformation of all surrounding reality into a single digital world, which can be considered as an accessible space for business.

Of course, the digital economy has excellent opportunities such as savings and people's time, increasing labor productivity, lowering costs and, as a result, increasing the competitiveness of organizations, etc., however, it also has serious risks such as: manipulating people's consciousness or the so-called "Cyber threats", loss of identity, loss of "identity"; a gap in people's education; The disappearance of the masses of traditional professions and, consequently, the increase in unemployment (Yahya, 2005).

Young people often face educational options to acquire skills to develop now. Technological, social and economic challenges of our time, changes in technology and technology, which do not allow to form an accurate idea of the future workplace, give special difficulty to this choice. According to the World Economic Forum's Future of Jobs Report, two-thirds of children who attended primary school in 2016 may end up in jobs that do not yet exist. Thus, defining the list of required skills becomes more difficult in 5-15 years.

"Employee hunger" in the labor market can arise from the fact that the majority of low-skill jobs, routine and other processes that can be automated, will be done using artificial intelligence and robotics. As a result, according to a study by Oxford University, robotics could lead to the disappearance of 50% of all jobs and occupations within the next 25 years (Al-Qashy, 2009; Rogero, 2008; Sumritsakun, 2012). By contrast, McKinsey estimates, one new job in the IT and computer sector stimulates the creation of two to four jobs in the economy as a whole (Al-Zaytoonah; Reports and broadca).

Therefore, in the context of digitization, it is first of all important to form, enhance and expand the ability of employees relevant to the industry - they contribute to achieving the required level of competitiveness of individuals in the labor market, more effectively adapting them to new conditions. . Second - having such skills will ensure that employees use new digital opportunities, which means that they will contribute to the growth of the competence of individuals and organizations, the development of society and the economy as a whole.

The Purpose of the Study

The study aims to build a model for the qualification and evaluation of state employees, especially accountants, to keep pace with the digital future.

The Hypothesis of the Study

The author's hypothesis consists of the assumption that the gap between the number of specialists needed by society and the current specialists who are able to work effectively in the digital economy can be defeated by making an appropriate environment in state institutions, which should contribute to the creation and innovation of digital competencies of employees (accountants) that have not been formed after definitively.

RESEARCH METHODS

This study involves the use of methods such as analysis, comparison and summarization of data, grouping and others.

Previous Studies

A study (Hamada, 2002), entitled: The role of auditing in raising the efficiency of accounting information in an environmental friendly environment the computer.

The study aimed to show the public sector's interest in Syria in automating accounting systems using computers and other control problems related to hardware and software. The study reached a number of results and recommendations, including:

1. The necessity of having an appropriate means for the observer to enter the computer system from any location in Syria to facilitate the process of monitoring the work.
2. Pent that the computer system of an additional burden on the employee, except in the case of dispensing records and books, and the recognition of the so-called electronic and electronic signature documents, and therefore, the individual's ability to deal with a computer linked to the level of qualification, so must the availability of intensive training programs to help mastering computer systems integrated enterprise (Hamada, 2010).

Yehia & Rashid, (2005), study entitled: Technical knowledge and its role in the development of accounting information systems in light of the use of modern information technologies.

This study aimed to define the concept of technical knowledge and the importance taken into consideration when using the means of information technologies in modern units of economy as well as to clarify the role of technical knowledge in the operation of accounting information systems by clarifying the extent of existing capacity of the work of accounting information systems in the operation of the physical components of the accounting information systems In light of the use of modern information technologies. The research relied on the descriptive approach through the use of sources related to the subject of the research, especially accounting information systems, knowledge management, information technologies,

The study was conducted in Iraq. The study found a number of the most important results: constitute a technical knowledge based on scientific and practical training and experience accumulated one of the basic requirements for all those who work and means of information technologies in modern economic units and in the work of accounting information systems, formal consideration of information within the system that the accounting information represents systems: The totality of information systems in any economic unit, technical knowledge relates to the practical application of the scientific methods used in the work of the economic unit, including in the work of information systems Accounting (Yahya, 2005).

Al-Qashy & Al-Abadi study, (2009), entitled: The impact of globalization on the accounting information systems of financial services companies in Jordan, This study aimed to find out the extent to which financial services companies have the appropriate mechanisms in Its accounting information system that qualifies it to become global companies, and thus its ability

to enter the world of globalization at a steady pace, and to know the obstacles it faces and which prevents owning those mechanisms. The study reached a number of results, the most important of which were:

1. The accounting information system in most of the companies in the study sample can adapt to the changes that occur in the accounting standards, especially in the fair value.
2. The computerized accounting information system in most Jordanian financial services companies can be updated to keep pace with the rapid technological developments.

The study recommended the necessity of holding educational and rehabilitating courses on information technology for users and on the latest technological and accounting developments, especially on the accounting system, to inform them of finding the correct information and accounting mechanisms.

Changes in international accounting standards and ownership, with the importance of developing accounting systems and developing human resources and raising their level (Al-Qashy, 2009).

(Rogero, 2008) Study- Characteristics of high quality accounting standards

With high quality characteristics, this study aimed to find out what the standard is Since standards are set on the basis of concepts, a theoretical study was conducted to identify existing standards that do not keep pace with future developments of economic events, and reached a number of results, the most important of which are:

1. Standards established on the basis of concepts are easier to apply and explain than those standards. Placed in the form of a list of do's and don'ts (the basis of rules), although there is no standard that can Forecasting all questions and future events, as the criterion that depends on a concept or topic Specific that can deal with practical reality in an easy and simple way.
2. The application of professional judgment and its reflection on the financial statements will be improved by adopting detailed application of the rules. Accountants to use their professional judgment instead
3. That standards based on concepts (principles) will result in standards with a size less than Some criteria whose size exceeds 100 pages under the rules, 12 pages instead, In addition, it can be applied to content Thus, these criteria are simpler in form broader than accounting transactions and events.
4. Standards based on rules are not flexible and therefore do not keep pace with the future developments of economic events, which results in an accounting entity that cannot predict future economic events that are not visible and expected (Rogero, 2008).

Study (2011, Sumritsakun) titled: "The Effect of Accounting Information System Effectiveness on Accounting Information Usefulness via Information Trust and Information Timeliness as Mediators: Case Study of Thai-Listed Companies".

The study aimed to demonstrate the impact of the effectiveness of accounting information systems on the utilization of Accounting information through confidence in information and its timing as intermediate variables. The study community included a number of (196) observers and auditors. (The study reached many results Most notably, the quality of accounting applications enhances the use of accounting information through confidence information and its timing, and that information technology as an intermediate variable supports the relationship between the quality of applications Accountability, efficiency of internal control, benefits of strategic planning, and confidence in information. As that trust informative mediating the relationship between strategic planning, distinctive sources of information, and timing the information. The results showed that the senior auditors who complete the information survey about The internal control system themselves had kept more important information about the internal control system than Senior reviewers who examined the completed survey by someone else, and this result was drawn When a separate examination was made of the strength and weakness of the internal control system. The study recommended the necessity of Orientation towards the operation and recording of accounting operations automatically, and that oversight is achieved over all operations from through the computer. And the need to take advantage of information technology when designing and operating a structure

Internal Control (Sumritsakun, 2012).

The theoretical and practical basis of the work is the work of national and international researchers on the formation and measurement of digital competencies, and the impact of digitization on professional education. Features of the formation and measurement of digital competencies were considered by O. A. Mirono. (Mirono, 2018), Ershoyofy & Ziva (Ershova & Ziva, 2018); Alyabina, 2018; Sharipova (2019); Chulanowr (2019); Batovoy (2019); Gileva & Galimofs (2019); the study of the impact of digitization on education was carried out in the works of Safuands R.M. and Lekhmus M.Yu. And Kolgands E.A. [21] (Safuanov, Lekhmus, Kolganov, 2019; Vulgina, 2019; Analyzing digital educational tools is the subject of articles by Kalimulihg & Trotsenkgh, (2018); Tatarinov (2019). As follows from the works of the listed authors, this topic is very relevant and is of great interest for further research.

Employee Competency Model in the Digital Economy

Many groups of researchers provide diverse lists of worker skills and competencies that meet modern requirements. But under the influence of global trends and industry and occupational specificities, the importance of individual skills changes over time. For example, more than 40% of the skills required a few years ago for successful work in the financial sector of the economy will soon become redundant, which will require the most attention to retraining and advanced training of workers in this group. For other activities, the skill set will be more stable (media, entertainment, services, etc.).

It is worth highlighting three groups of approaches to skills in demand in the modern world. Representatives of the first approach understand the importance of only behavioral competencies. Thus, in a report at the World Economic Forum “The Future of Jobs” in 2016, the 10 most relevant skills in 2020 were named: complex problem solving, critical thinking, creativity, handling people, interacting with people, emotional intelligence, development and decision-making, Customer focus, discussion and ability to learn new things (Al-Zaytoonah). This module does not directly include digital skills. The result of the digital transformation of society is an increase in the role of behavioral competencies, because they are more required in the information society and less susceptible to automation and robotics.

To ensure personal competitiveness and its relevance in the modern world, it is necessary to constantly monitor changes in the professional environment, improve knowledge and skills. Thus, lifelong learning and the creation of an environment conducive to this development becomes an important aspect of life.

The second approach to industry-required competencies provides for the existence of behavioral and digital competencies such as the competency-targeted, competency model, to achieve efficiency in the modern world. The identified cognitive and social-behavioral skill sets have combined the approaches of several researchers with regard to the relevant competencies appropriate to most people and activities.

The third approach involves thinking about digital skills. At the G20 Summit in 2017, a model was proposed to assess the digital literacy of the population according to five indicators: information and computer proficiency, media proficiency, communication knowledge, and attitude to technological recreation.

The technological processes observed in all areas of activity make ICT digital skills or skills in demand. Otherwise, the low level of digital skills will hinder the development of the country's economy and its level of competitiveness.

Mechanisms to Qualify Employees for the Digital Future

Currently, one of the main problems that acts as a barrier to states in the transformation of the digital economy is the gap between the number of labor resources prepared to work in the

new conditions and the need for them. As there is a need for a serious expand in the number of qualified specialists in the country with a high level of IT capabilities, which can only be achieved by bringing the education system into line with the realities of the times.

Note that although education is increasingly becoming continuous, carried out by a person throughout his life, the main source of training for qualified labor resources is still vocational education. In this regard, the efforts of the state should be aimed at creating a modern educational environment in higher educational institutions (universities) and specialized secondary educational institutions (colleges), and contributing to the formation and development of digital competencies (Economic and Legal).

However, as official data show, from the inception of the digital economy to the present, there have been no significant changes in the cost distribution (Table 1).

Table 1 TOTAL VOLUMES OF ADMISSION CONTROL NUMBERS FOR THE THREE STANDARDIZED GROUPS OF DISCIPLINES AND FIELDS IN THE FIELD OF ICT												
	Verification of admission numbers to study in educational programs:											
	Undergraduate				Specialty				Magistracy			
	2017/18		2020/21		2017/18		2020/21		2017/18		2020/21	
	Person	1%	Person	1%	Person	1%	Person	1%	Person	1%	Person	1%
Informatics and computer engineering	26410	8,8	29718	9,5	258	0,4	240	0,3	16054	7,8	9647	8,3
Computer and Information Sciences	3750	1,3	3600	1,2	-	-	-	-	2046	1	1306	1,1
Information Security	2407	0,8	3048	1,0	3181	4,5	3812	4,9	1007	0,5	653	0,6
Total	32567	10,9	36366	11,7	3439	4,9	4052	5,2	19107	9,3	11606	10

For example, overall CVC growth in ICT fields for undergraduate studies reflects the general trend of increasing CVCs for a given level of training and is not correlated with increased government support. At the same time, the group of undergraduate programs for the academic year 2020/21 is exactly the potential graduates of 2024, whose total share in the three integrated ICT fields in the overall structure of Reception check numbers, RCN is only 11.7%, there is a similar trend in the major: applicants for the 2019 academic year /20 will graduate in 2024, and their number, with the most optimistic forecasts, will be only 4052 people. A more negative attitude is observed in the judiciary - a decrease in the total number of students by 7,500 people, although the growth of the share of trends in the general structure is positive (Larbi, 2014; Altarawneh, 2021).

Thus, while maintaining the values of CVC in the judiciary and taking into account the known data on undergraduate and specialty programs, it can be expected that the release in 2024 of students studying at the expense of the country budget in the ideal situation (provided that all accepted students graduate from an educational institution) will be 52,000 people, i.e. 43% of the target performance indicator. The possibility of solving this problem by accepting students studying on the basis of full cost recovery raises serious doubts, since at the present time there is a tendency among such applicants to choose the "easiest" (in their opinion) in terms of teaching the humanities and economics areas of the exercise.

To a large extent, it seems possible to achieve the second performance indicator. To this end, the European Union's Digital Education Development Plan (DEDP) can be considered as a basis on which building digital competencies by improving the use of digital technologies in the educational process, contributing to the development of skills necessary for the educational process, Transition to the digital economy.

Interpretation Approaches for Digital Competencies

In the recommendations of the European Union of 12/18/2006 on main qualifications for long-lasting education, one of the eight proposed is digital competence (Kisby, 2008). According to the developers, it involves the trusting and critical use of information society technologies for all spheres of life. Digital competence is based on basic skills in the field of information and communication technologies (using computers to search, evaluate, present, store and exchange information, communicate through electronic means and the Internet).

Since December 2010, the research center of the European Union has begun to develop a model of digital competencies of the population, known as DigComp. Digital competence is defined as confident, critical and creative use of ICT to achieve goals related to work, education, recreation, sharing in society (Kulkova, 2009). Digital literacy is one of the 21st century skills that the entire population must possess in order to actively take part in the socio-economic development of society and economy. The DigComp 2.0 model is represented by 21 components of digital competence in five areas.

In this paper, the authors understand digital competencies as a person's ability to use information and communication technology in various areas to improve performance.

METHODOLOGY

The dynamics of the digital transformation of the global market dictate the definition of the needs for the capability of the future. In this situation, it is precisely forecasting the needs for future competencies that becomes a practice that will help balance the labor market. In this regard, the development of a promising educational policy is becoming a priority area of research.

Promoting the progress of human capital in the era of digitalization should be carried out through:

- Continuous learning, in which the competencies of the digital future are mastered (the model of “universal” competencies);
- a transition to a new role in the assimilation of digital skills of trainees and educators (a shift in emphasis from “to teach” to “to learn”), that is, the learning process acquires not only new functions, but also new already existing functions);
- Development and implementation of training programs for IT professionals in the field of digital technologies of the future;
- Application in teaching of flexible educational technologies and innovative models in the educational process that meet global challenges and the rapid development of technologies;
- achieving the optimal combination of soft, professional and digital skills (reasonable balance),

The following structure of typology of the “universal” skills necessary for a digital society is proposed for consideration (Table 2) (Kristen, 2011).

Table 2 TYPOLOGY OF "UNIVERSAL" SKILLS	
"Universal" skills	Application
Professional skills	Skills are distinct and are usually acquired through formal education and training programs, certification programs, and work experience. These are special skills, abilities required for work and / or industry. These skills may include, for example, proficiency: foreign languages, control of certain equipment or mechanisms, and others.
"Soft" skills	These are abilities that can be applied in every job.

	Interpersonal qualities are often referred to as “people skills” or “social skills” and include: communication, customer service, problem solving, time management, leadership, multitasking, etc. Soft skills include the attributes and personality traits that help employees interact with others and be successful in the workplace. Soft skills are much more difficult to develop because they tend to be personality features and hence they are extremely valuable to employers.
"Digital" skills	Programming, web application development (mobile and adaptive web development, augmented reality (AR) and virtual reality (VR)), digital business analysis (digital business analysis), digital design and data visualization, digital project management, digital product development and services, digital product management, digital marketing (digital marketing tools, analytics tools, social media marketing, content marketing, SEO, UX (user experience design)), social media, data analytics (Data Scientists), the ability to make decisions based on big data analysis), cyber security.

As skills are directly related to technologies that are rapidly evolving in the digital environment, this will also require more flexible and innovative tools for assessing future competency needs tailored to the characteristics of industries, including high technology. Determining market needs, it becomes necessary to synchronize the rate of change with the rate of adaptation to change (Economic and Legal).

Proficiency is required in research, development, innovation, implementation and adaptation of new technologies (business skills, management skills), as well as in operation and maintenance of new technologies (Kisby, 2008; Kulkova; 2009; Antonio, 2005; Armstrong, 2016; Cascio, 2018). Introduction of new technologies will also result in a positive effect on the competitiveness of participants in economic relations (Safwat, 2020; Al-Moumany, 2014).

High-tech industries are often associated with rapidly changing conditions and therefore uncertainty. However, they tend to provide jobs that require more skills and higher incomes. As investors search for global industrial centers in search of the next big market, the government is trying to implement appropriate strategies to ensure that the next generation of workers has the necessary competencies through TVET (vocational education) and higher education (higher education).

The Technologies and Competencies Impact cycle includes the following: Technologies indicate the need for efficiencies, and they, in turn, determine the use of technologies.

The convergence of competency forecasting and technology forecasting will help identify needs for future competencies, as well as orchestrate the process of change and the emergence of occupations in key sectors in the situation of the changing technology environment.

The methodology for qualifying future competencies (based on technological foresight) aims at identifying the most appropriate methods and solutions to meet the requirements of changes in national legislation, as well as using best practices to reduce the discrepancy between supply and demand for emerging competencies in the context of technological changes. This technological qualification of competencies will help to complement existing methods of qualification of competencies.

For the technological qualification of competencies, the most important factor is the selection of the appropriate sector of the economy. The method should be applied mainly through the use of advanced technologies in industries with high potential for change. Such sectors of the economy often become centers of research and development, foreign direct investment, and talented employees.

The indisputable fact is the impact of technologies on changing the employment structure in industries, as they have a positive impact on occupations that require specialized and unique competencies, and often have a negative impact on occupations where typical tasks dominate (Reports and broadca). For example, in the period 2010-2020, employment among high-skilled workers increased, while employment among low-skilled workers decreased. This is due to the fact that a part of the working population does not have the competencies necessary for success in the labor market (for example, jobs with high added value). Workers with a lower level of education are less likely to seek continuous learning and development compared to workers with a higher level of education, and as a result they are more difficult to adapt to the changing and growing requirements for qualifications and requirements. Gain new knowledge.

According to statistics, about 50 percent of job seekers with a high school education or higher have agreed to work in jobs with lower requirements. According to the authors, this may indicate, firstly, that the skills required in educational institutions do not meet the requirements of the workplace, and secondly, the difficult situation in the labor market for the workers themselves - work with lower requirements for education is sometimes more affordable than a job that requires a high level Education and specialization that the employee has.

Let's define the basic concepts, methodologies and technologies used by the authors.

Competence is an ability that is embodied (in sufficient size) in a combination of knowledge, skills and qualifications that add value and allow you to successfully perform a particular activity.

The most popular technology for developing future competencies is the insight technology. This assessment method aims to identify trends in science and technology, the economy and society as a whole, which must be systematically implemented in order to further highlight the strategy for developing research and searching for future technologies that will benefit society.

The future state of competencies is a set of qualification methods. Methods of insight into global practices are used in many problematic situations. Competency Foresight is a set of foresight methods used in qualitative forecasting of competencies necessary for the future needs of the economy, or specific areas of activity or industries. The approach has also been standardized, taking into account changes in sectors of the economy, to determine the future needs of emerging and planned competencies, based on innovation and ongoing technological changes.

Technology foresight for competencies is a modern tool that includes both qualification for future competencies and technology foresight methodology, which allows identifying future needs for competencies in the relationship between technological change and innovation.

Technological foresight methodology includes: a mechanism for the formation of ideas for the future of the industry and specialists working in it, or reengineering of the existing development concept; applying technological foresight of competencies in their further forecasting, as well as drawing up a roadmap of activities and recommendations for its implementation for all stakeholders, including the education system, representatives of the labor market and other government policymakers, to minimize the discrepancy between supply and demand for competencies. These stages form the foundation of the technology foresight methodology and are called a foresight session.

The technology foresight method, based on international best practices, is a new scenario approach to qualifying future efficiency needs For heads of institutions, as well as scientists, practitioners and specialists, it is important to guide the global community to changes in the organization of work, professional tasks and the needs for future competencies that meet the advanced trends in the development of the digital society.

Note that the need to accompany experts with specific skills and necessary knowledge is required at each stage of the foresight session (Khaloun, 2020; Cassidy, 2006; Cenzo, 2006).

The success and risks of the foresight methodology are as follows:

Success - qualification makes it possible to prepare the education system for the formation of new competencies; formation of target indicators for the state, politicians and education with stakeholders;

Risks - errors in the qualification period (competencies may not be required yet or preparation and implementation are delayed); subjective shifts in setting priorities, the emergence of new directions; Existing human capital and current competencies remain out of sight; The problems that need to be solved today are not solved.

In addition to the use of technological insight, aimed primarily at the formation of “future” skills through qualification in different periods, it is also possible to use the process of continuous improvement to transform competencies - the technique of decorating skills.

A new concept of “adornment” (“adornment” - from verb to embellish, transmutation) has been introduced in connection with the process of complementing (“stringing”) formed competencies (“decorating competencies”) in order to bring them to those required to work in a digital environment.

We propose to apply this conceptual characteristic in the context of its application to improve the competencies of specialists who already have certain skills in the digital environment (Denisi, 2001; Almomani, 2021).

Table 3 MODEL OF THE USE OF ADORATION OF COMPETENCIES FOR ACCOUNTANTS	
Definition	Adornment is the process of improving the existing competencies of specialists, as well as the increment of new ones, in order to bring them to the level required for working in a digital environment.
Technology	The technology of adornment is based on the transition from an initial set of competencies to a set of competencies that meet the requirements of new high-tech processes.
Methodology	
Needs	Lack of professionals able to carry out activities in the high-tech environment, the genesis of which is the restructuring carried out in enterprises and industries.
Goal	Development of the competence required to master innovative technologies for working on advanced equipment, taking into account the further effect of the use.
Problems	Knowledge holders in educational institutions and training organizations do not have the required skills to master and apply innovative technologies
Solutions	Adornment of the competencies of knowledge holders in educational institutions and training organizations.
Changing the concept of the educational process	The feasibility of forming an educational platform based on the use of educational content of simulation programs, mobile and adaptive web development of data visualization, augmented (AR) and virtual reality (VR).
Results	Ready specialists capable of operating in a high-tech environment (for example, at a specific enterprise)

Thus, according to the methodology used, it becomes appropriate and necessary to integrate and complement the competency-building techniques in order to achieve the greatest impact in qualifying future competencies. On the other hand, in the context of the digitization of the economy, it is proposed that the specialists of generation Y and Z form the following competencies:

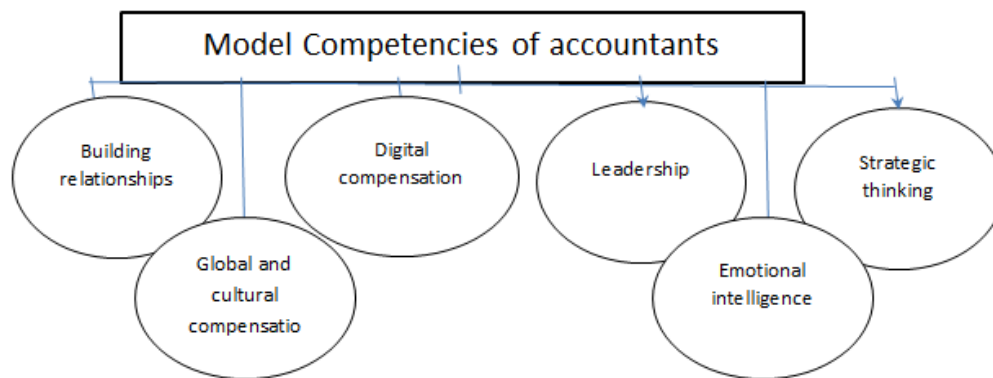


FIGURE 1
MODEL COMPETENCY OF ACCOUNTANTS.

Global competence focuses on looking outside the world in order to gain further vision and understanding, while cultural competence means looking inside an enterprise or workplace to learn how to communicate and understand different cultural practices.

International and cultural competencies encompass the awareness and skills required by staff to succeed in today's interrelated world, as well as fully participate in solving problems of global importance. The staff must have critical thinking, communication, socio-emotional and linguistic skills in order to work effectively not only within the country, but also to interact with partners of other world powers. Understanding and appreciating our diverse country and other parts of the world, including different religions, cultures and attitudes, are essential things of global and cultural competence.

Cultural intelligence is a broadly shared skill that helps people to succeed, compete and collaborate in an increasingly rapidly changing world. And it is impossible to truly understand a culture without first understanding its language. Staff that speak two, three, four languages are better prepared for each stage of their career and life.

A question arises: is there an approach that will contribute to the development of people of all generations? We recognize that all people strive for skill in the profession and self-improvement. Using competency models to stimulate intrinsic motivation for professional development works for everyone, as the motivation for excellence is a human trait.

To survive in the digital future, organizations require a resilient architecture, a resilient culture, and “digitally ready” employees to deal with rapidly changing conditions (Shridhara, 2002). Digital readiness is not a technical mastery, it is no problem that an employee can use word or mobile devices, and digital readiness is also not related to the age of the employees. This important issue is mainly related to the fact that every employee now should have the ability to complete tasks, manage information, share knowledge and collaborate with other people in a digital context.

Currently, the following skills are often required in the workplace: learning (desire to develop and improve), resilience (ability to adapt quickly and effectively) and curiosity (openness to know and learn, as well as motivation for new approaches and initiatives). If employees get low on these core competencies, they are less likely to be comfortable in the digital workplace. Likewise, if they do not like their new job, they are unlikely to be effective in their role. Digital readiness ultimately depends on if they choose to work with these technologies.

While these skills are most often required, others are just as important. They vary according to the situation, the job involved, and the depth required to develop the required competencies. Depending on the position, different degrees of proficiency will be required in these areas (Gozhenko, 2012).

List of Supporting Competencies

- Pursuit of success (proactively demonstrating initiative and following through to achieve goals);
- Data processing (assessment of situations and analysis of information to make decisions based on data);
- Strategic thinking (creative problem solving and stabilizing the needs of all stakeholders);
- Business acumen (understanding business and customer needs, developing new opportunities);
- Virtual cooperation (remote interaction with others, as well as team work to achieve common goals);
- Digital connecting (communicating, controlling and keeping up mutual understanding with other employees using technology) (William).

Whether it's technological changes or jobs evolving, these competencies will help you adapt and thrive in the digital world. Some of these are new versions of established competencies. For example, the ability to collaborate with others has always been important in organizations. However, there is a subtle but important difference between the behavior and attitude required to make this happen through technology rather than face to face.

The success of any organization lies in attracting, developing, nurturing, attracting and retaining the right people. With the new qualified model, the future of the organization can be secured in a changeable, unsteady, complex and unclear world by appropriately developing employees and recruiting new digitally understanding employees.

RESULTS

In light of the shifts in the economic world associated with the large-scale digital revolution, the values of education have changed in the twenty-first century, and its course must include a special set of skills and competencies, such as business synergies, and the process. Management and CRM techniques, automated process automation, cloud computing, flexible software management, cyber security, effective internal and external communication skills, and information literacy.

The results of this study meet the objectives for which it was set, which is to build a model to qualify the accountants working in the state for the coming digital future.

It is clearly shown in Table No. 3 and Figure No. 1.

CONCLUSION

The proposed competencies are quite stable and, unlike professional skills, will not become obsolete. New technologies that develop critical and creative thinking will find application in adapting faster to rapidly changing conditions and new requirements. But the extent to which these competencies are needed and socially important depends on the employee himself, who is also involved in the work process.

It is also essential to turn these competencies into practice, as they can already be applied as problem-oriented tools for organizations.

Since competencies are formed in groups, it is desirable to build them sequentially, using their own development tools for each group. It turns out that for each group of competencies there are four development tools with which a new project or product is created. It is proposed to direct part of the programs to basic skills in personal and group effectiveness, and part to specific tools.

Based on the foregoing, this study led to the construction of a model for qualifying and evaluating state employees, especially accountants, to keep pace with the digital future.

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