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IMPROVING THE INDIVIDUALIZED APPROACH TO TEACHING ACCOUNTING AND AUDITING TO STUDENTS BASED ON DIGITAL TRANSFORMATION AND INTERNATIONAL STANDARDS

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Abstract
This article examines the scientific and pedagogical foundations of improving the individualized approach to teaching Accounting and Auditing in higher education institutions, the impact of digital transformation on educational content and teaching methods, and the integration of international standards into the learning process. It also analyzes the possibilities of using digital learning platforms, interactive assignments, accounting software, and virtual practical environments, taking into account students' individual knowledge levels, professional interests, and learning abilities. Furthermore, an improved pedagogical approach aimed at developing students' professional competencies based on international accounting and auditing education standards is proposed.

Keywords: Accounting, auditing, individualized approach, digital transformation, international standards, IFRS, IES, digital education, professional competence, adaptive learning, e-learning platforms, artificial intelligence.

Introduction

In recent years, large-scale economic reforms, the rapid development of the private sector, and Uzbekistan's transition towards the full adoption of International Financial Reporting Standards (IFRS) have placed new demands on the quality of professional training in accounting and auditing. Today, students studying at higher education institutions are expected not only to acquire theoretical knowledge of accounting regulations but also to develop the ability to make independent decisions in complex financial environments, work with digital accounting software such as 1C, SAP, and Odoo, and analyze audit risks.

However, the traditional lecture-and-practical training system, which applies the same teaching methods, learning pace, and standardized materials to all students, often limits the effective development of their individual potential. Since students differ in their initial knowledge, logical thinking abilities, learning speed, and levels of digital literacy, the implementation of individualized and student-centered learning technologies has become one of the most pressing priorities in modern higher education [1].

The individualized approach to teaching Accounting and Auditing involves adapting educational content, teaching methods, and learning tools to students' personal educational needs, initial knowledge levels, professional interests, independent learning abilities, and learning pace. Within this approach, students are not merely passive recipients of knowledge but active participants who develop their own individual learning trajectories [2].

The implementation of an individualized approach to teaching these subjects is based on several important pedagogical principles, including the individualization of learning, competency-based education, the integration of theory and practice, continuous feedback, the development of independent learning skills, and outcome-based assessment.

In Accounting courses, students are expected to acquire practical skills in recording financial transactions, preparing accounting entries, classifying assets and liabilities, and preparing financial statements. In Auditing courses, particular attention should be paid to developing competencies related to assessing the reliability of financial statements, collecting audit evidence, identifying audit risks, and preparing audit opinions.

Literature Review

Issues related to improving individualized approaches to teaching Accounting and Auditing, utilizing the opportunities offered by digital transformation, and integrating international standards into the educational process have received considerable attention in the scientific research of both international and national scholars. An analysis of the relevant academic literature indicates that modern accounting education is aimed not only at acquiring theoretical knowledge but also at developing students' competencies in using digital technologies, analyzing financial information, making professional decisions, and applying international standards in practice.

In particular, the book Accounting Information Systems by Romney and Steinbart examines the importance of accounting information systems in managing economic activities, processing financial data, and implementing internal control mechanisms. The authors emphasize the need to integrate accounting practices with information technologies and highlight the importance of digital information system skills for modern accounting professionals [3]. These scholarly perspectives demonstrate the necessity of incorporating practical software tools into Accounting courses and developing students' individual digital competencies.

The International Education Standards (IES), developed by the International Federation of Accountants (IFAC), establish the methodological foundations for the education and professional development of accountants. In particular, IES 2 focuses on technical competencies, IES 3 addresses professional skills, and IES 4 emphasizes professional values, ethics, and attitudes. In addition to professional knowledge, these standards place particular emphasis on developing analytical thinking, problem-solving abilities, communication skills, and digital competencies [4]. These requirements demonstrate the need to integrate competency-based and individualized approaches into the teaching of Accounting and Auditing.

Results and Discussion.

The findings of the research aimed at improving individualized approaches to teaching Accounting and Auditing based on digital transformation and international standards contribute to identifying modern pedagogical opportunities for organizing the educational process. The analysis indicates that traditional teaching methods, which provide all students

with identical assignments and learning materials, do not fully accommodate differences in their individual knowledge levels, professional interests, and practical preparedness. Therefore, the implementation of differentiated assignments, individual learning trajectories, and adaptive assessment mechanisms based on digital technologies is of particular importance in the educational process [5].

Within the framework of the study, an improved pedagogical approach to teaching Accounting and Auditing was developed. This approach comprises several stages, including diagnosing students' initial knowledge, designing individualized learning assignments, organizing practical activities using digital software, and monitoring learning outcomes. In this process, Moodle and Google Classroom platforms can be used to provide electronic learning materials, independent assignments, and assessment tests, while Excel, 1C: Accounting, and Power BI software can facilitate the development of students' practical skills.

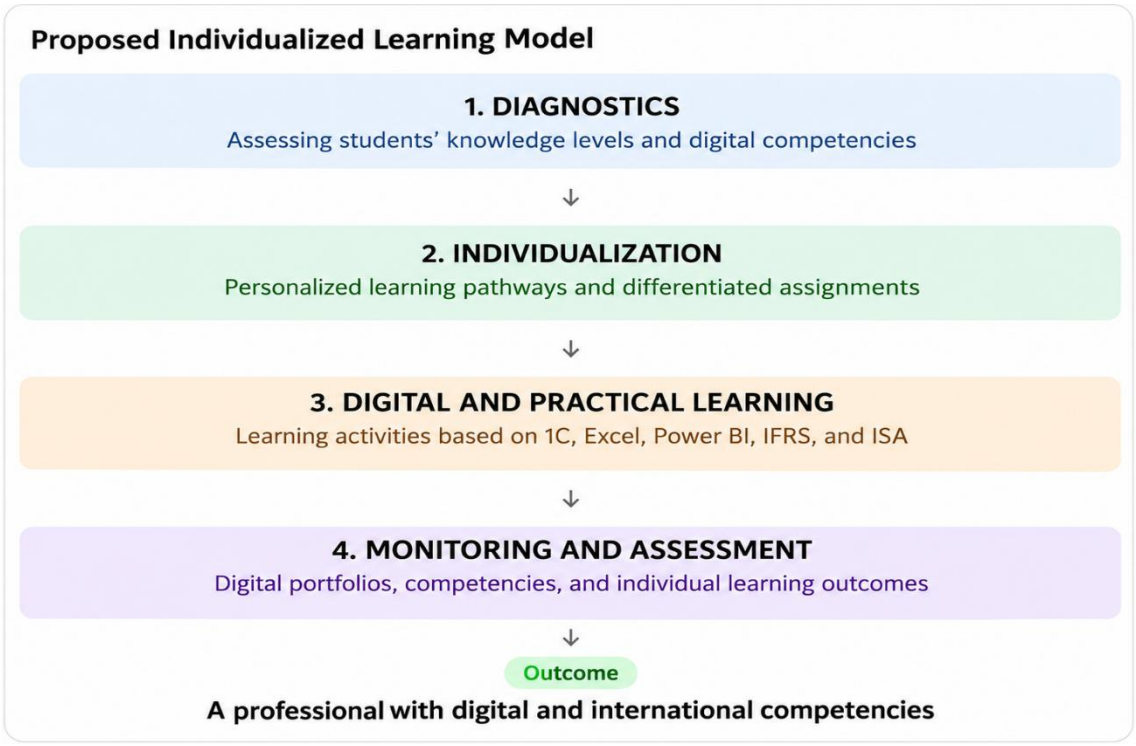
Table 1. Comparative analysis of traditional and proposed individualized approaches to teaching accounting and auditing

Evaluation criteria	**Traditional teaching method**	**Proposed individualized approach model**
Learning pace	Lecture time is predetermined and identical for all students in the group.	Flexible digital platforms (LMS/Moodle) that adapt to each student's individual learning pace.
Nature of assignments	Standardized accounting entries and uniform test questions.	International case studies (IFRS/ISA) that gradually increase in complexity according to students' individual proficiency levels.
Learning Auditing	Memorization of theoretical principles and legislative provisions.	Modeling the audit of a simulated enterprise using practical case studies and digital simulators.
Assessment system	Midterm and final written examinations.	Continuous formative assessment, portfolio-based evaluation, and individual performance analysis.
Scientific foundations	Classical pedagogical approaches.	International research findings and adaptive learning concepts [1].

At the current stage of digital transformation, artificial intelligence technologies are creaing new opportunities for organizing individualized learning. AI-based educational tools can be used to analyze students' responses, identify errors, recommend learning materials, and develop personalized learning pathways [7]. For example, if a student repeatedly makes errors when preparing accounting entries, artificial intelligence can analyze the causes of these errors and recommend additional explanations and exercises on the relevant topics. In Auditing courses, interactive learning activities can be organized to identify audit risks, detect inconsistencies in financial data, and analyze case-based assignments.

Figure 1. Proposed model for improving individualized instruction in Accounting and Auditing through digital transformation and international standards.

The proposed model consists of four interconnected stages aimed at improving individualized learning in Accounting and Auditing. The diagnostic stage identifies students' knowledge levels and digital competencies. The individualization stage develops personalized learning pathways and differentiated assignments. Digital and practical learning integrates accounting software, analytical tools, IFRS, and ISA standards. The monitoring stage evaluates students' progress through digital portfolios and competency-based assessment. The implementation of this model is expected to enhance students' professional skills, digital literacy, and readiness for international accounting and auditing practices [6].



Conclusion

The study highlights the importance of improving the teaching of Accounting and Auditing through an individualized approach based on digital transformation and international standards. The analysis demonstrates that the integration of digital educational technologies, adaptive learning methods, and international professional requirements can create more

effective conditions for developing students' professional competencies. The proposed individualized learning model consists of four interconnected stages: diagnostics, individualization, digital and practical learning, and monitoring and assessment. Its implementation enables educators to identify students' initial knowledge levels, develop personalized learning pathways, provide differentiated practical assignments, and continuously monitor individual learning outcomes.

Furthermore, integrating International Financial Reporting Standards (IFRS), International Standards on Auditing (ISA), and International Education Standards (IES) into the educational process helps students acquire the knowledge and practical skills required in modern accounting and auditing. The use of digital tools such as 1C Accounting, Microsoft Excel, Power BI, and learning management systems also contributes to strengthening students' analytical thinking, digital literacy, and ability to solve professional problems.

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