

**THE IMPORTANCE OF LEARNING FOREIGN LANGUAGES IN THE
PROFESSIONAL FORMATION OF AN ACCOUNTANT
(ВАЖЛИВІСТЬ ВИВЧЕННЯ ІНОЗЕМНИХ МОВ У ПРОФЕСІЙНОМУ
СТАНОВЛЕННІ БУХГАЛТЕРА)**

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Роль бухгалтерського обліку є невід'ємною у світі бізнесу. Завдяки обліку компанії можуть контролювати свою фінансову діяльність та приймати важливі рішення на основі фінансових даних. У сучасний період глобалізації та інтернаціоналізації економіки володіння іноземними мовами є необхідним як для міжнародної комунікації між компаніями та їх клієнтами, так і для дотримання міжнародних стандартів фінансової звітності.

***Ключові слова:** бухгалтерський облік, професійне становлення, економіка, міжнародні стандарти фінансової звітності, глобалізація*

The role of accounting is essential in business world. It allows companies to monitor their financial activities and make important decisions based on financial data. In the modern time of globalization and internationalization of the economy, it is necessary to master foreign languages for both international communication between companies and their clients and for compliance with international rules for financial reporting.

***Keywords:** accounting, professional formation, economy, international accounting standards, globalization*

Accounting is a financial accounting system used by companies to track their financial activities and determine their financial condition. Accounting includes the calculation of income and expenses, the preparation of financial reports, tax reporting and other financial documents.

The role of accounting in the business world is extremely important. It allows companies to monitor their financial activities and make important decisions based on financial data. This can be useful for determining the direction of the company's development, setting a pricing policy and determining the optimal level of stocks of goods [1].

The development of the global economy and international relations requires the ability to communicate in foreign languages in the professional field, including accounting. Due to the

globalization of the economy, many companies carry out international trade and cooperate with partners from around the world. Therefore, knowledge of English and other languages can help accountants understand and analyze the financial statements of foreign companies, as well as provide effective communication with partners [2].

It is also important to know a foreign language in order to make a successful career move in accounting, as most international companies are looking for workers with relevant skills and knowledge of languages.

Learning foreign languages plays an important role in the professional formation of an accountant. First, knowledge of foreign languages can help the accountant in working with foreign counterparties and clients, understanding their needs and requirements, as well as communicating and concluding contracts in a foreign language.

Secondly, the accountant must have knowledge of international accounting standards, which are usually developed in English, so knowledge of this language is necessary [3].

Knowledge of foreign languages can help an accountant find work in international companies or open his own business abroad. In addition, learning foreign languages can help an accountant develop his professional skills, promote professional growth and open up new opportunities for career development [2].

There are many ways that can help future accounting professionals learn foreign languages, but the best are courses or classes with native speakers designed to practice communication skills and independent language learning using various online services, courses, applications.

The modern world is characterized by globalization and internationalization of the economy, which poses new challenges and tasks for specialists. The accountant must be prepared to work with clients and partners from different countries, as well as understand the international standards and rules governing accounting. Therefore, the study of foreign languages is a necessary component of professional training accountant.

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