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METHODOLOGICAL APPROACHES TO ASSESSING THE COMPETITIVENESS OF THE IT SECTOR

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ABSTRACT. The relevance of the article is determined by the need to assess the competitiveness of the modern IT industry through the prism of digital and innovation components. To evaluate and enhance the competitiveness of the IT sector, it is necessary to apply comprehensive analytical tools that take into account macroeconomic, technological, human resource, and innovation aspects. The aim of the article is to identify the key factors influencing the competitiveness level of IT industry entities under current conditions, based on the analysis of international competitiveness indices. The paper examines the possibility of implementing the methodology of international indices — including the Global Competitiveness Index (GCI), the Digital Competitiveness Index (IMD), and the Global Innovation Index (GII) — into the national IT sector competitiveness assessment system. The methodological basis of the study comprises data from the Bureau of National Statistics, the Association of IT Companies, international organizations (World Bank, IMF, OECD), and analytical reports. The research employs bibliometric analysis, comparative analysis, content analysis, and SWOT analysis. A comparative analysis of methodological approaches to defining international indices was carried out in order

to identify key factors (innovation, digital maturity, institutions) affecting the competitiveness of IT industry entities. The results show that each of these indices has its limitations and does not provide a comprehensive, specialized assessment of IT sector competitiveness. A conceptual model for assessing the competitiveness of the national IT sector is proposed. The findings can be used for further monitoring of the sector's development.
KEYWORDS: IT industry, competitiveness, Global Competitiveness Index, Digital Competitiveness Index, Innovation Development Index, innovation, digitalization.

IT-сектордың бәсекеге қабілеттілігін бағалаудың әдістемелік тәсілдері

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АҢДАТПА. Ғылыми мақаланың өзектілігі қазіргі IT-индустрияның бәсекеге қабілеттілігін цифрлық және инновациялық компоненттер тұрғысынан бағалау қажеттілігімен айқындалады. IT-саласының бәсекеге қабілеттілігін бағалау және арттыру үшін макроэкономикалық, технологиялық, кадрлық және инновациялық аспектілерді ескеретін кешенді талдамалық құралдарды қолдану қажет. Мақаланың мақсаты – халықаралық бәсекеге қабілеттілік индекстерін талдау негізінде қазіргі жағдайда IT индустриясы субъектілерінің бәсекеге қабілеттілік деңгейіне әсер ететін негізгі факторларды анықтау. Мақалада халықаралық индекстердің, соның ішінде жаһандық бәсекеге қабілеттілік индексі (GCI), цифрлық бәсекеге қабілеттілік индексі (IMD) және жаһандық инновациялар индексі (GII) әдіснамасын ұлттық IT-саласының бәсекеге қабілеттілігін бағалау жүйесіне енгізу мүмкіндігі қарастырылады. Зерттеудің әдіснамалық негізін Ұлттық статистика бюросы, IT-компаниялар қауымдастығы, халықаралық ұйымдар (World Bank, IMF, OECD) және талдамалық есептер деректері құрады. Зерттеу барысында библиометриялық талдау, салыстырмалы талдау, контент-талдау және SWOT-талдау әдістері қолданылды. Халықаралық индекстерді айқындау әдістемелік тәсілдерінің салыстырмалы талдауы жүргізіліп, IT-саласы субъектілерінің бәсекеге қабілеттілігіне әсер ететін негізгі факторлар (инновациялар, цифрлық жетілу, институттар) анықталды. Талдау нәтижелері бұл индекстердің әрқайсысының өз шектеулері бар екенін және IT-сектордың бәсекеге қабілеттілігін кешенді, мамандандырылған бағалауды қамтамасыз етпейтінін көрсетті. Ұлттық IT-сектордың бәсекеге қабілеттілігін бағалаудың тұжырымдамалық моделі ұсынылды. Нәтижелер бұл саланың дамуын болашақта мониторингілеу үшін пайдаланылуы мүмкін.

ТҮЙІН СӨЗДЕР: IT-индустрия, бәсекеге қабілеттілік, жаһандық бәсекеге қабілеттілік индексі, цифрлық бәсекеге қабілеттілік индексі, инновациялық даму индексі, инновациялар, цифрландыру.

Методологические вопросы оценки конкурентоспособности субъектов IT индустрии

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АННОТАЦИЯ. Актуальность научной статьи обусловлена тем, что современная IT-индустрия требует оценки конкурентоспособности через призму цифровых и инновационных компонентов. Для оценки и повышения конкурентоспособности IT-отрасли необходимо применять комплексные аналитические инструменты, учитывающие как макроэкономические, так и технологические, кадровые и инновационные аспекты. Цель статьи - определение ключевых факторов, влияющих на уровень конкурентоспособности субъектов IT индустрии в современных условиях, на основе анализа международных индексов конкурентоспособности. В статье рассматривается возможность имплементации методологии международных индексов, в том числе индекса глобальной конкурентоспособности (ГИК), индекса цифровой конкурентоспособности (IMD) и глобального инновационного индекса (GII), в национальную систему оценки конкурентоспособности IT – отрасли. Методологическую основу исследования составили данные Бюро национальной статистики, Ассоциации IT-компаний, международных организаций (World Bank, IMF, OECD) и аналитических отчётов. В процессе исследования были использованы методы библиометрического анализа, сравнительного анализа, контент-анализ, SWOT-анализа. Проведен сравнительный анализ методологических подходов по определению международных индексов с целью выявления ключевых факторов (инноваций, цифровой зрелости, институтов), влияющих на конкурентоспособность субъектов IT – отрасли. Результаты анализа показали, что каждый из этих индексов имеет свои ограничения и не обеспечивает комплексной специализированной оценки конкурентоспособности IT-сектора. Предложена концептуальная модель оценки конкурентоспособности национального IT – сектора. Результаты могут быть использованы при в дальнейшем для мониторинга развития данной отрасли.

КЛЮЧЕВЫЕ СЛОВА: IT-индустрия, конкурентоспособность, индекс глобальной конкурентоспособности, индекс цифровой конкурентоспособности, индекс инновационного развития, инновации, цифровизация.

INTRODUCTION. Currently, there is no unified approach to assessing the competitiveness of IT industry actors or to identifying the factors that influence it. The purpose of this article is to determine the key factors that affect the competitiveness level of IT industry entities.

Several studies attempt to conduct comparative analyses of digital competitiveness indices. In a comparative study of digital competitiveness indices, the authors identified moderate consistency between the rankings, with significant discrepancies explained by differences in weighting schemes and indicator sets. It was noted that metrics related to artificial intelligence are still insufficiently integrated into global assessments. This study conducted a time-series analysis (2019 - 2024) and clustering of countries. It was shown that despite strong correlations among indices, the positions of individual countries can vary considerably depending on the assessment focus - whether infrastructure, skills, or innovation [1].

A systematic review of studies examining the impact of digital competitiveness on sustainable development - conducted through a detailed analysis of existing literature - demonstrates both the direct influence of digital competitiveness on economic growth and its indirect influence on the social and environmental dimensions of sustainable development. Using the PRISMA methodology (Preferred Reporting Items for Systematic Reviews and Meta-Analyses), the article provides a systematic review of relevant research and identifies R&D development, digital skills, and technology accessibility as key factors [2].

An analysis of available digitalization indices in the European Union (EU) and Asia-Pacific region showed a high degree of consistency (correlation > 0.8), but also revealed sensitivity of the final results to specific indicators, particularly in the areas of skills and the actual use of digital technologies [3].

Taken together, these studies highlight the importance of critically selecting both the methodology and indicator set when developing national or regional digital competitiveness indices, as well as the need to account for rapidly developing digital components - such as artificial intelligence - in future assessment models.

MATERIAL AND METHODS OF RESEARCH. The methodological approach is based on a combination of research methods that make it possible to compare indicators from heterogeneous sources and to provide recommendations for creating an integrated assessment of IT industry competitiveness. The study employs a factor-based approach to assessing the competitiveness of industry actors, which involves structuring indicators according to key domains.

The empirical base of the research is formed from official and open statistical sources, including data from the Kazakhstan Association of IT Companies, the Astana International Financial Centre (AIFC), and regional venture investment reports. The main research methods include bibliometric analysis of scientific publications related to market economic maturity, digital maturity, and innovation potential; content analysis of methodologies used in international competitiveness indices; comparative analysis of methodological data; and SWOT analysis.

RESULTS AND THEIR DISCUSSION. The most widespread tool is the Global Competitiveness Index (GCI), which is an annual report of the World Economic Forum (WEF). This ranking determines the ability of a state and its institutions to ensure stable economic growth. In 2018, the GCI methodology was significantly updated, taking into account the consequences of the global economic crisis that began in 2008, as well as the development of Industry 4.0. The number of assessed countries amounted to 141 (a year earlier - 140 countries), accounting for 94% of the world's population. In addition, the combined output of these countries represents 98% of global GDP. GCI 4.0 emphasizes the use of statistical data - their share increased from 30% to 70%, while the share of survey indicators decreased from 70% to 30%. In addition, the GCI 4.0 measurement moved from a 7-point scale to a 100-point scale [4].

The structure of GCI 4.0 includes 12 pillars of competitiveness, each having equal weight, and the overall score is the sum of weighted average scores across these pillars [4]. The index consists of various aspects of national welfare, including the social sphere, infrastructure, and information technology.

The IMD World Digital Competitiveness Ranking evaluates the extent to which countries explore and adopt digital technologies that lead to the transformation of public policy, business models, and society as a whole. IMD is the World Competitiveness Center of the International Institute for Management Development, Lausanne, Switzerland. The ranking is calculated based on 3 factors and 9 subfactors. Each subfactor has an equal weight of approximately 11.1%. The total number of criteria is 52, including: 32 quantitative data (international, regional, and national statistical data) and 20 survey data (international expert group and executive opinion survey). Quantitative data make up 2/3 of the weight in the overall ranking, and 1/3 are survey data [5].

The Global Innovation Index (GII) is an international tool for assessing the innovation potential of countries. The ranking is prepared annually by the World Intellectual Property Organization (WIPO) [6]. The Global Innovation Index has existed since 2007 and includes a wide range of aspects - from the institutional environment and human capital to patent activity and creative industries. In the methodology of the GII, indicators are calculated based on official statistical data from various public and private sources, including ITU, the World Bank, and WEF. According to the methodology, the index is calculated using 78 - 81 indicators grouped into thematic blocks. This makes it possible not only to identify the strengths and weaknesses of national innovation systems but also to compare countries at global and regional levels. Each year, these sources are reviewed: if a new, more accurate source appears, it replaces the old one. The index consists of two subindices: the first (input) reflects the conditions and resources that enable a country to generate innovation, and the second (output) reflects what has actually been created [7].

When calculating the index, the subindices are averaged arithmetically. This approach makes it possible to assess their efficiency - how successfully a country turns available resources into concrete innovation results. The GII also calculates the Innovation Efficiency Ratio - the ratio of outputs to inputs. This makes it possible to see which countries achieve strong innovative results even with limited resources, and which, on the contrary, inefficiently use their potential.

The methodology of the Global Innovation Index is flexible and is updated annually to reflect global conditions and challenges. Each year, the report highlights a key theme reflecting current trends: in 2020 - 2021 - the impact of the COVID-19 pandemic on innovation; in 2022 - resilience to crises; in 2024 - the development of social entrepreneurship. To reflect these themes, certain indicators are adjusted, statistical sources are updated, and analytical sections are supplemented, which helps maintain the relevance and completeness of the evaluation of national innovation ecosystems. For example, in 2020 - 2021 indicators related to remote work, digital services, and biomedical research were added to capture the impact of COVID-19 on innovation processes, business adaptation, and accelerated digitalization. In 2024, social entrepreneurship and its contribution to the innovation ecosystem were added, leading to the inclusion of indicators and case studies evaluating socially oriented startups, inclusive technologies, and public-impact projects [8].

In general, considering the methodological foundations of the 3 international indices, it should be noted that their calculation has certain limitations for application:

- complexity of the methodology - data are collected from numerous sources, which sometimes leads to incomparability;
- strong dependence on data availability - poorer countries may have lower positions simply due to the lack of statistical data.

As J. Stiglitz (1997) notes: «...a characteristic of many indices is that they contain assessments whose meaning is not explicitly defined» [9].

Below, in Table 1, the results of comparing the indices mentioned above are presented, showing their main characteristics.

Overall, the calculation methodologies of the GCI, DTCI, and GII share a number of common features. All three indices assess the institutional and infrastructural environment that influences economic outcomes. They are based on the use of official statistical data and expert surveys, which makes it possible to account for both quantitative and qualitative factors. Annual updates, normalization of initial indicators, and aggregation into composite indices ensure comparability of results over time.

At the same time, each methodology has its own focus and approach. The GCI covers a wide range of factors of economic competitiveness, including the business ecosystem; the IMD index is focused primarily on digital competitiveness, paying particular attention to metrics related to artificial intelligence, digital platforms, and digital skills; the GII concentrates on innovation, dividing indicators into inputs and outputs. The depth of digital metrics also varies: IMD contains the most detailed data, GCI integrates digital indicators into the infrastructure and innovation components, and GII considers ICT as a part of the innovation ecosystem. In terms of country coverage, GCI and GII have broader geographic representation, while IMD covers fewer economies but provides a more detailed digital analysis.

There are also differences in the calculation methodology: the GCI uses adaptive weighting depending on the stage of economic development; the GII applies a fixed division into input and output blocks; and the IMD builds its metric structure with a practice-oriented focus.

Table 1 - Comparative analysis of the methodology for calculating international competitiveness and innovation indices

Criterion	Global Competitiveness Index (GCI, WEF)	IMD World Digital Competitiveness Ranking	Global Innovation Index (GII)
Focus	Overall national competitiveness (including innovation and digital components)	Digital readiness and the ability to adopt digital technologies	Innovation ecosystem - inputs and outputs
Structure	12 pillars	3 factors and 9 subfactors	Subindices (inputs and outputs), clusters
Data sources	Executive Opinion Survey + official sources (UN, IMF, etc.)	Statistical databases + expert/ business surveys; specialized digital metrics	Wide set of official data, patents, publications, surveys, industry databases
Coverage (number of countries)	140	67	130
Frequency	Annual	Annual	Annual
Purpose	Policy, macro-analysis, international comparisons	Assessment of digital readiness, digital policy priorities	Innovation policy, R&D, assessment of innovation performance
Advantages	Broad systemic view; adaptation to development stage	Deep digital focus, up-to-date IT/data metrics	Detailed view of innovation: inputs and outputs, science and technology
Limitations	Less detailed in digital aspects; reliance on surveys	Smaller country coverage; narrow focus - excludes non-digital factors	May not reflect fast-changing digital trends; strong emphasis on R&D and academia

**Note: compiled by the authors*

To identify the strengths and weaknesses of these methodologies, we conducted a SWOT analysis. As shown in Table 2, each methodology has its own advantages and limitations. The GCI is characterized by a systemic approach, broad coverage of competitiveness factors, and the use of adaptive weights depending on the stage of economic development, providing a macro-policy perspective.

Table 2 - SWOT analysis of international indices assessing competitiveness and innovation

Factor	GCI (Global Competitiveness Index)	IMD (World Digital Competitiveness)	GII (Global Innovation Index)
Strengths (S)	Systemic approach, wide coverage of factors, adaptive weighting, macro-policy perspective	Detailed digital metrics (skills, infrastructure, regulation), practical orientation	In-depth analysis of the innovation cycle (inputs/outputs), focus on R&D, startups, patents
Weaknesses (W)	Limited digital block, does not capture subtle differences in the IT sector, high subjectivity	Limited country coverage, data subjectivity under rapid change	Less focus on operational digital transformation, delays and inconsistency of data
Opportunities (O)	Expansion of the digital block, integration of data on digital ecosystems	Expansion of geographic coverage, accelerated data updates	Inclusion of up-to-date digital metrics, broader assessment of technology adoption
Threats (T)	Rapid obsolescence of data amid digital transformation, bias due to subjectivity	Loss of relevance due to limited sample of countries, difficulty aligning with macro-indices	Slower updates under technological change, incomparability of sources

**Note: compiled by the authors*

At the same time, it demonstrates limited attention to digital aspects, does not always capture subtle digital differences within the IT sector, and shows a high dependence of several indicators on subjective survey-based assessments. IMD Digital Competitiveness stands out due to its detailed digital metrics - such as skills, infrastructure, technology use, and regulatory environment - and its practical analytical orientation (digital platforms, skills), which is valuable for the IT industry. However, its country coverage is limited, and it partially relies on surveys and expert judgments, which introduces subjectivity under rapid change. The GII provides a deep examination of the innovation cycle: inputs vs. outputs, S&T clusters, patents, publications, and pays special attention to research and development as well as startup ecosystems. At the same time, the GII focuses less on operational digital transformation (such as the implementation of AI/platform solutions), and the underlying data often involve time lags and heterogeneity of sources for rapidly changing digital indicators.

Summarizing the comparative analysis of competitiveness and innovation assessment methodologies, it can be noted that the GCI provides a broad institutional competitiveness framework, the IMD contributes practice-oriented digital metrics, and the GII offers an in-depth picture of innovation.

Currently, the IT industry is undergoing rapid change due to external driving forces affecting its participants, forcing companies to adjust their actions. Therefore, it is important to identify these drivers - that is, the primary and secondary causes of changes in the industry.

We propose that the suggested competitiveness assessment model for the IT sector should incorporate institutional, digital, and innovation factors. This combination makes it possible to produce an operational index sensitive to digital changes within the IT sector (including AI/Cloud) while remaining stable in terms of institutional and science–technology foundations. Such an index would be useful for national policy, investors, and cluster managers.

Based on the comparative analysis of assessment models, the authors propose using the following aggregated indicators for calculation: infrastructure (access), human

capital, research and development (R&D), the share of ICT in the economy, technology adoption/mobile internet, financing (venture capital), and ecosystem development (associations and accelerators).

In the initial phase of the study, the calculations relied primarily on available quantitative indicators obtained from official and open sources. These included data from the Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan, World Bank statistics, reports from the Astana International Financial Centre (AIFC) and KPMG on venture investments, as well as information published by the Association of IT Companies. This approach ensured transparency, reproducibility, and comparability of the baseline dataset.

At the first stage, basic data normalization was performed: several indicators were recalculated per 100 people, while maintaining the original values for correct comparison. The next step will involve implementing min - max normalization using the distance-to-frontier principle, which will make it possible to align the values with the best-achieved global benchmark. Additionally, a hybrid weighting mechanism is planned, combining a statistical approach based on Principal Component Analysis (PCA) with expert evaluation to form a more balanced final index.

Preliminary data analysis allows several important observations to be made.

First, Kazakhstan has very wide mobile internet coverage - about 91 subscriptions per 100 people. This indicates high availability of mobile connectivity, although it does not automatically ensure deep and high-quality use of digital technologies.

Second, the level of fixed broadband access remains relatively low - 15.2 per 100 people. This indicator is essential for assessing the state of the corporate and office segment as well as data-center infrastructure; its limited scale may constrain the development of certain B2B cloud solutions.

A third significant factor is the extremely low level of investment in research and development - only 0.14% of GDP. For comparison, in leading countries this figure typically exceeds 2%, which highlights the need for active state policy to stimulate the innovative component of the IT sector.

Finally, the volume of venture capital investment in 2024 amounted to $71 million, reflecting the early stage of venture market development in the country. Despite noticeable growth during 2018 - 2024, its scale remains modest compared with more mature ecosystems.

All the values presented are baseline and require further normalization using global or regional "frontiers" to obtain comparable integrated assessments.

CONCLUSIONS. The conducted study allowed the following conclusions to be drawn. The methodologies for assessing international indices - GCI, IMD, and GII - can serve as a basis for developing a national model for evaluating the competitiveness of the IT sector.

The developed conceptual model is based on the interaction of three key elements: the institutional environment, innovation potential, and the level of digitalization, which together determine the competitiveness of the IT sector. Importantly, the model takes into account the specificity of the sector itself, including high rates of technological renewal, the significance of human capital, and companies' dependence on advanced digital infrastructure.

Further empirical testing of the model is planned. For this purpose, a comprehensive database of indicators for each factor will be formed, after which all data will be standardized using modern normalization methods. The importance of the factors will be determined through a combination of statistical procedures and expert evaluation, which will allow for consideration of stakeholder priorities and the specifics of the national context. Based on the processed data, an integrated competitiveness indicator of the IT sector will be calculated and presented in a convenient visual format. The reliability of the final results will be verified through analytical procedures aimed at assessing the stability and sensitivity of the model to parameter changes.

The upcoming empirical testing will not only verify the feasibility of the proposed concept but also refine its structure, ensuring practical applicability in the development of Kazakhstan's IT sector development strategy.

Considering the identified strengths and weaknesses of existing indices, as well as the results of the pilot stage, a number of practical steps can be highlighted, which will be useful for both researchers and policymakers in the IT sector. Taking into account the advantages and limitations of the existing indices, as well as the conclusions obtained during the pilot stage of the study, a set of practical recommendations can be formulated that may be useful both for the scientific community and for governmental bodies engaged in IT sector development.

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БУХГАЛТЕРЛІК ЕСЕП ПЕН ТАЛДАУДЫ ОҚЫТУ ПРОЦЕСІНДЕ СЫНИ ОЙЛАУ

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АННОТАЦИЯ. Мақалада жұмыс берушілер мен кәсіби ұйымдар сыни ойлау дағдыларының маңыздылығын көрсету мақсатында жоғары оқу орындарында бухгалтерлік есеп және талдау курстарын өткізуге шақыратыны зерттеледі. Осы зерттеу бухгалтерлік есеп пен талдауды оқу бағдарламасы бойынша қазіргі уақытта сыни ойлауға қалай оқытылатынын және үйретілетінін терең бағалауға мүмкіндік береді. Зерттеуіміз оқыту мен бағалаудың тындаушыларға сыни ойлауды дамытуға қалай көмектесетінін түсінуіне ықпал етеді. Нәтижесінде, кейс-стади тәсілін қолдана отырып, онда бухгалтерлік және аналитикалық білім берудегі сыни ойлау дағдыларын дамытудың негізгі міндеттерін проблемалары ретінде ресурстардың шектеулері мен дәстүрлі өзара әрекеттесу формалары арқылы сәтсіздіктерін анықтаймыз. Зерттеуіміз сыни ойлаудың қазіргі уақытта біздің талдау бөлімінде - Л.Н.Гумилев атындағы Еуразия ұлттық университетіндегі бухгалтерлік есеп және талдау бойынша кәсіби танылған бакалавриат бағдарламасымен қалай оқытылады және бағаланатынын терең түсіну үшін тақырыптық зерттеулер (кейс-стади) тәсілін пайдаланады. Университеттегі бухгалтерлік есеп дәрежесіне арналған әрбір жеке блок үшін оқу мақсаттары мен бағалау нүктелерін талдау кейс бір блокқа орта есеппен төрт оқу мақсатының кем дегенде біреуі сыни ойлауға бағытталғанын көрсетеді, бір блокқа бағалаудың орташа 33% және осы қабілетке бөлінеді. Университет 1 нәтижеден 12 нәтижеге дейін өзгеретін оқу нәтижелерінің алуан түрлілігін тіркегенімен, бір бірлікке шаққандағы төрт оқу нәтижесінің орташа мәні университет үшін орташа мәнмен сәйкес келеді. Сыни тұрғыдан ойлау қабілеттерінің осы оқу нәтижелерінде көрініс табу дәрежесі де ұқсас: университеттің есеп және талдау кафедрасында сыни ойлауға байланысты орта есеппен сегіз кейс тіркедік. Қорытындылай келе, мақалада оқытушының жетекшілігімен қалыптасқан негіздер мен пікірталастар сияқты оқыту тәжірибесіне арналған ұсыныстармен межеленді.

ТҮЙІН СӨЗДЕР: сыни тұрғыдан ойлау, студенттер, бухгалтерлік білім, дағдылар, даму, кәсіби, тындаушыны қабылдау.

Критическое мышления в процессе обучения бухгалтерского учета и анализа

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АННОТАЦИЯ. В статье исследуется о том что работодатели и профессиональные организации призывают к проведению курсов бухгалтерского учета и анализа в высших учебных заведениях, чтобы подчеркнуть важность навыков критического мышления. Это исследование дает углубленную оценку того, как в настоящее время преподается и оценивается критическое мышление на протяжении всей программы обучения бухгалтерскому учету и анализу. Наше исследование способствует нашему пониманию того, как преподавание и оценка могут помочь учащимся в развитии их критического мышления. Используя подход тематического исследования, мы определяем ограничения в ресурсах и сбои в традиционных формах взаимодействия как ключевые проблемы для развития навыков критического мышления в бухгалтерском образовании. В результате, используя кейс-стадия подход, выявляем в нем недостатки посредством ограничений ресурсов и традиционных форм взаимодействия как проблемы развития критического мышления в бухгалтерском и аналитическом образовании.Наше исследование использует метод тематических исследований (кейс-стади) для глубокого понимания того, как критическое мышление преподается и оценивается в настоящее время в нашем аналитическом отделе - по профессионально признанной программе бакалавриата по бухгалтерскому учету и анализу в Евразийском национальном университете им. Л.Н. Гумилева. Анализ целей обучения и оценочных точек для каждого отдельного блока для степени бухгалтерского учета в Университете показывает, что кейс в среднем направлен на критическое мышление не менее одной из четырех целей обучения на блок, в среднем 33% оценки на блок и делится на эту способность. Хотя университет фиксирует многообразие результатов обучения, которое варьируется от 1 до 12 результатов, среднее значение четырех результатов обучения на единицу соответствует среднему значению для университета. Степень критического мышления в этих результатах обучения схожа: на кафедре учета и анализа университета мы зарегистрировали в среднем восемь кейсов, связанных с критическим мышлением. В заключение мы приводим предложения по практике преподавания, такие как формирующие каркасы и дискуссии под руководством преподавателя.

КЛЮЧЕВЫЕ СЛОВА: Критическое мышления, студенты, бухгалтерское образование, навыки, развитие, профессиональный, восприятие учащихся