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METHODS OF FORMING STUDENTS' ECONOMIC THINKING IN TEACHING THE TAXATION COURSE

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Abstract
This article analyzes the theoretical foundations and practical methods of developing students' economic thinking in the process of teaching the taxation course. Based on the content and objectives of the discipline, the study highlights effective ways to foster economic thinking through interactive teaching methods, problem-based learning, project-based instruction, digital technologies, and practical examples. Furthermore, the article examines advanced pedagogical practices implemented in Uzbekistan's higher education system aimed at cultivating students' economic thinking.

Keywords: Tax, taxation, economic thinking, interactive method, economic education, practical teaching, digital economy.

Introduction

Today, the deepening of economic reforms, the development of the digital economy, and innovations in the tax system require new approaches in the education system. In particular, the formation of economic thinking in students in the teaching of taxes and taxation is one of the pressing issues.

Economic thinking is the student's ability to logically analyze economic processes, think independently when making financial decisions, and critically approach economic phenomena. Through the study of taxation, students not only learn the theory of the tax system, but also have the opportunity to understand the essence of economic processes and connect them with practice.

The goal of teaching tax is not just to memorize tax rules, but to develop the ability to understand the economic consequences of tax policy, assess the impact of tax decisions on commercial and social outcomes, and analyze issues of inequality and efficiency. From this point of view, the formation of economic thinking through tax science is a solid foundation for students in making strategic

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and tactical financial decisions. From a pedagogical point of view, constructivism, problem-based learning, and situational learning theories play a key role in the formation of economic thinking. From a constructivist perspective, the student reconstructs knowledge through activity, based on his or her own experience; problem-based learning ensures an understanding of economic cause and effect through real-life situations. From an economic perspective, the macroeconomic and microeconomic translation of educational content (for example, the impact of the tax burden on budget revenues, the incentive effect of the distribution of taxes) should provide a systematic connection in the minds of students. At the same time, metacognitive skills - i.e., controlling one's own thoughts, comparing alternatives, and defending decisions - are important as a structural element of economic thinking.

The following are the main methods used in practice to form economic thinking in teaching taxation and their didactic tasks:

1. Problem-based teaching: In problem-based teaching, students are presented with real or simulated tax problems: for example, "What will be the impact on production and budget results when tax incentives are introduced for agricultural enterprises?" Students analyze a problem, make assumptions, gather evidence, make decisions, and defend their conclusions. This method develops cause-and-effect analysis and political-economic thinking.

2. Project-based learning: Projects carried out in groups (for example, “Analysis of Tax and Budget Impact at the City Level” or “Optimized Taxation Model for Young Entrepreneurs”) teach students independent research, data analysis, and an understanding of the interdependence between taxes and business. The projects develop practical skills by incorporating issues from the legal framework into their development.

3. Case study: Students will conduct group discussions on international and local tax situations using case studies. The case study approach develops students' skills in making realistic decisions and assessing their consequences, and also encourages decision-making based on legal and economic analysis.

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4. Simulations and role-playing: Simulations of budget deliberations, tax audits, or tax policymaking allow students to take on different roles (tax officer, businessman, politician). This teaches students to consider the political, economic, and social dimensions of tax decisions.

5. Digital tools and analytical programs: The use of spreadsheets, statistical packages, and tax calculation programs (e.g., 1C-type programs, financial calculators) allows students to work with real numbers, calculate tax burdens, and model the outcomes of various scenarios. Using data analytics methods, students learn to collect, analyze, and visualize tax data.

Assessing economic thinking requires a more complex approach than traditional testing. The following assessment criteria are considered effective:

Portfolio assessment - the student's analytical work, projects, cases, and reflective writings completed during the semester are collected in a portfolio. Portfolio assessment is based on practical skills, depth of analysis, creativity, and quality of documentation.

Rubric (assessment grid) - specific rubrics are developed for each project or presentation: for example, “problem clarity” (0–4), “quality of analysis” (0–6), “use of information” (0–4), “presentation and defense” (0–3). This ensures that the assessment is fair and transparent.

Lear's analytics and automated tests - online tests and Lear's analytics tools monitor student activity: it is possible to identify which topics were worked on with the most errors and organize repeated lessons. Reflection and self-assessment - after each project or lesson, the student writes a short reflection: "what did I learn, what do I need to improve?" This helps with metacognitive development.

6. Teacher's activities and professional competencies: The role of the teacher is decisive in the effective formation of economic thinking. The teacher must have the following competencies:

✓ Economic and analytical knowledge: modern tax legislation, economic mechanisms of tax policy.

✓ Application of pedagogical innovations: application of interactive and project-based teaching methods.

✓ Technological competencies: use of analytical and simulation programs.

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✓ Inquiry approach: assist and guide students in conducting scientific research.
✓ Assessment skills: prepare rubrics, provide constructive feedback.

When planning a lesson, the teacher should create an environment that encourages student leadership, fosters question-and-answer thinking, and encourages discussion exercises that are engaging and inclusive.

7. The role of digital and innovative tools: Digital tools facilitate the development of economic thinking: the ability to integrate, analyze and visualize data makes lessons more effective. Examples:

✓ Spreadsheets and statistical packages: calculating the tax burden for enterprises, comparing scenarios.
✓ Simulation platforms: modeling the macro and micro-level impact of tax policy changes.
✓ Online collaborative platforms (Moodle, Google Classroom): for storing and evaluating projects, portfolios.
✓ AI-assistants: help answer students' quick questions, retrieve structured information (use under didactic supervision is required).

The use of digital tools teaches students to work with big data, and statistical thinking is also formed among them. The main problems that hinder the formation of economic thinking in taxation are: lack of practical information, insufficient knowledge of innovative methods by teachers, limited classroom equipment, and the intensity of the teaching load. These problems can be solved by:

✓ Strengthening practice: cooperation with tax authorities and business, organizing practical internships.
✓ Improving the skills of teachers: seminars, refresher courses and international exchange of experience.
✓ Modernizing resources: providing databases, simulation programs and computer classes in universities.
✓ Adaptation of the curriculum: reducing theoretical materials and devoting more time to practical exercises.

The introduction of methods for teaching economic thinking is carried out in the following stages:

✓ Preparatory stage: training teachers, developing methodological applications and lesson plans.
✓ Testing: testing new methods in a course or group, collecting results.

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✓ Analysis and improvement: adapting methods based on the collected data.
✓ Widespread implementation: implementing methods across the faculty or educational institution.
✓ Monitoring and evaluation: continuous monitoring based on learning analytics, student feedback, and practical results.

The criteria for monitoring can be student grades, portfolio quality, number of practical assignments, graduates' success in the workplace, and employer opinions.

The formation of students' economic thinking in the teaching of taxation is a factor that contributes to the effective development not only of education, but also of the entire economy. In this process, the teacher's creativity, the level of use of interactive methods, the quality of practical exercises, and the effective use of digital technologies are of great importance.

As a result, a student with developed economic thinking will become an independent economic specialist who will be able to think analytically and make sound financial decisions in the future.

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