

ISSUES OF ADJUSTING THE TAX CURRICULUM TO THE REQUIREMENTS OF THE MODERN LABOR MARKET

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Abstract

This article analyzes the need, directions and methodological foundations of adapting the tax curriculum to the requirements of the modern labor market. Currently, the liberalization of tax policy, the development of the digital economy and the automation of business processes require new competencies from tax specialists. Therefore, it is important to update the tax curriculum in the higher education system based on practical, innovative and digital approaches.

Keywords: Tax science, curriculum, labor market, competence, digital economy, innovative education, orientation to practice.

Introduction

Currently, the deep reforms being implemented in the economy of Uzbekistan, the liberalization of tax policy and the transition to a digital economy require new knowledge and skills from tax specialists. In a rapidly changing labor market, the professional qualifications, innovative thinking, and ability to use digital technologies of tax specialists are becoming an important factor. Therefore, the tax curriculum in the higher education system should no longer be limited to providing theoretical knowledge, but should be focused on developing practical experience, analytical thinking, and the use of information and communication technologies in students.

Skills such as digital reporting, work in tax administration, tax management, and analysis have become one of the most sought-after areas for tax specialists in the labor market. This requires direct cooperation with employers, government agencies, in particular the Tax Committee of the Republic of Uzbekistan and the Ministry of Finance, in updating training programs. The modern labor market requires specialists not only knowledge, but also creativity, responsibility, and the

ability to quickly analyze and develop solutions. In this regard, the content of tax science should not be just a collection of theoretical information, but rather a system that teaches practical experience, independent thinking, and decision-making in real economic situations.

The theoretical basis for adapting the curriculum to the needs of the labor market is a competency-based approach. According to this approach, the learning outcome is not only the knowledge acquired by the student, but also the ability to apply it in practice. In tax science, this approach involves the development of the following key competencies:

- 1. Legal competence** - the ability to correctly apply tax legislation in practice;
- 2. Analytical competence** - conducting fiscal analysis based on tax reports, assessing the tax burden;
- 3. Digital competence** - working with electronic tax systems, online reporting platforms;
- 4. Communicative competence** - establishing effective communication with taxpayers, colleagues and managers.

To form these competencies, the curriculum should be organized not only on traditional classroom activities, but also on the basis of practical exercises, virtual laboratories, project work, internships and case studies. In this case, the question of "what will you know as a result of studying?" The approach that answers the question "where and how can I apply the learned knowledge?" will be a priority. The modernization of tax science should also meet the requirements of the digital economy. Currently, artificial intelligence, automated analysis systems and electronic databases are being widely introduced in the activities of tax authorities. Accordingly, it is an urgent issue to provide students with practical knowledge of digital tax management, electronic declaration, tax risk assessment programs.

Adapting the tax science curriculum to the requirements of the modern labor market can be carried out in the following main areas:

First, it is necessary to include digital tax systems and information technology modules in the curriculum. For example, new subjects such as "Digital Tax Management", "Artificial Intelligence Technologies in Tax Systems" serve as preparation for students for a modern work environment.

Secondly, it is necessary to strengthen integration with employers in the educational process. Internship programs should be developed in collaboration

with the Tax Committee, audit firms, and accounting centers. Students should have the opportunity to prepare tax reports, conduct fiscal analysis, and develop a tax audit project on the example of a real enterprise during their studies.

Thirdly, the widespread use of innovative pedagogical methods in teaching tax will be effective. In particular:

- ✓ Case-study-analysis of tax problems encountered in real enterprises;
- ✓ Project-based learning-development of a collective tax analysis project;
- ✓ Modeling-conducting tax audit and declaration processes in a virtual environment;
- ✓ The transferred classroom-theoretical knowledge is studied online, and practical problems are solved in class.

Fourthly, the assessment system in the curriculum also needs to be modernized. The assessment of students not only through theoretical exams, but also through practical assignments, project work, electronic tests, and employer feedback increases efficiency. Also, a “portfolio” system is being introduced, which stores all the practical achievements of the student during the study period in a cumulative form.

Adaptation of the curriculum to the labor market will bring the knowledge, skills and competencies of students to a qualitatively new level. Students will not only master theoretical knowledge, but also:

- ✓ learn to analyze the real economic situation;
- ✓ be able to work independently in digital tax systems;
- ✓ acquire the skills to prepare analytical reports on tax policy.

As a result, the personnel being trained for the tax sector will be formed as specialists with practical experience who fully meet the needs of employers. At the same time, the system of interaction between higher educational institutions and employers will be strengthened, the quality of education and the employment rate of graduates will increase.

Digital components are understood as the use of information and communication technologies, digital platforms, online databases, artificial intelligence tools and electronic analysis systems in the educational process. In tax science, this approach provides students with not only theoretical knowledge, but also the skills to work with digital tax management, electronic reporting, and tax analysis programs.



Digital components can be introduced in the educational process in three main areas:

Providing knowledge through digital teaching tools - video lectures, virtual laboratories, electronic textbooks, digital testing systems.

Using digital analysis tools in practical training - performing practical tasks on national platforms such as Excel, Power BI, STATA, or "Soliq" and "my.soliq.uz".

Introducing a digital assessment system - electronic portfolio (e-portfolio), online exams, automatic result analysis.

These areas serve to increase students' information literacy, digital culture, and practical analytical capacity.

The introduction of digital components is not only a means of organizing a modern educational process, but also a guarantee of training competitive, innovatively thinking and technologically literate specialists. With this approach, tax graduates will become a new generation of professionals who can actively work in the digital economy and find their place in the global labor market.

Modernizing the curriculum also increases the social significance of tax science, since digital tax management and fiscal analysis are an important component of the country's economic stability.

Adapting the tax curriculum to the requirements of the modern labor market is one of the most urgent issues in the process of modernizing the education system today. The intensification of digital transformation processes in the economy of Uzbekistan, the liberalization of tax policy and the introduction of a new tax administration system require new knowledge and skills from tax specialists. Therefore, the process of teaching tax science should not be limited to providing only theoretical information, but should be aimed at developing practical competencies.

The introduction of innovative pedagogical methods into the educational process - project-based learning, case studies, simulations, training through digital platforms - prepares students for practical work. The modernization of the assessment system - portfolio, project results, online tests and approaches based on the opinions of employers - ensures the validity of educational results.

In conclusion, adapting the tax curriculum to the requirements of the modern labor market is a strategic direction that not only improves the quality of education, but also serves the economic stability of the country and the effective



development of its financial system. Through this approach, the higher education system can prepare a new generation of specialists who meet the needs of society, have practical skills and can successfully operate in the digital economy.

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