

3. Educational programme

3.1. Profile of educational programme "Accounting and Tax Consulting"

Head of the project group (Director of the Master's degree programme)

– ROMASHKO O. Phd in Economics, associate Professor of the department of Accounting and taxation

1- GENERAL INFORMATION	
Full name of the institution of higher education and structural subdivision	State University of Trade and Economics Faculty of Finance and Accounting Department of Accounting and Taxation
Academic Degree and the name of the qualification	Second (Master's) level of higher education Qualification – Master of Accounting and Taxation
Field of Study	D Business, administration and law
Subject area	D1 Accounting and Taxation
Name of the educational programme	Accounting and Tax Consulting
Restrictions on the education form	There are no restrictions.
Compliance with the standard of higher education of the Ministry of Education and Science of Ukraine	Comply with the MES standards of higher education of Ukraine (order № 958 dated 10.07.2019)
Type of diploma and the volume of the educational programme	Master's degree, unitary, 90 ECTS credits, term of training for 1 year 4 months
Availability of accreditation	Accreditation Certificate Series UD No. 11015996 dated 06/06/2022, issued by the Ministry of Education and Science of Ukraine, Ukraine
Cycle / Level of higher education	NQF of Ukraine – 7th level, FQ-EHEA – second cycle; EQF-LLL – 7th level
Background	Bachelor's degree (6th level NQF of Ukraine) or a higher level
Language of Training	Ukrainian
Validity of the educational programme	valid until the approval of the new edition of the educational programme
Internet address of the permanent description of the educational programme	https://knute.edu.ua/
2-THE PURPOSE OF THE EDUCATIONAL PROGRAMME	
To train highly qualified specialists who can form and interpret the information necessary for decision-making at all levels of management based on the acquired programme competencies in accounting and taxation; provide consulting services for the organisation and optimisation of tax policy of the enterprise; solve complex tasks and problems characterised by uncertainty of conditions and requirements.	

3-CHARACTERISTICS OF THE EDUCATIONAL PROGRAMME
<i>Field of study, Subject area</i>
<p>Object of training and/or activity. Organisational, managerial, economic, control-analytical, consulting, expert activities of business entities and public sector institutions in the field of accounting, auditing and taxation.</p> <p>Training purposes: training of specialists capable of solving complex tasks and problems in the field of accounting, analysis, control, auditing, taxation, which are characterised by the uncertainty of conditions and requirements.</p> <p>Theoretical content of the subject area: concepts, categories, theories and concepts of accounting, analysis, control, auditing, taxation and reporting</p> <p>Methods, techniques and technologies: general scientific and special methods of researching the regularities of the functioning of the modern economy at the macro- and micro-level, economic-mathematical methods for solving economic problems and management tasks, as well as innovative methods, techniques, technologies for the organization of accounting, control, auditing, analysis and taxation.</p> <p>Tools and equipment: modern information systems and technologies, specialised software, methodical tools for organisation and modelling of accounting, analysis, control, audit, taxation, as well as for data collection and analysis.</p>
<i>Orientation of the educational programme</i>
Educational-professional, applied, research
<i>The main focus of the educational programme</i>
<p>Special education. Provides training in the field of accounting and tax consulting based on modern theories and systems, advanced methods of accounting, analysis, control, audit and taxation, development, implementation and use of information systems and technologies that ensure the implementation of tasks in the field of accounting, analysis, control, audit and taxation; accounting and analytical tools for assessing the value of business and innovative methodological approaches to the use of accounting information for decision-making in the management system of the business entity.</p> <p>The list of competencies and program learning outcomes is adapted to the requirements of the International Accounting Education Standards Board, IAESB.</p> <p>Key words: accounting, taxation, international accounting standards, international financial reporting standards, professional ethics, tax consulting, analysis, control, audit, taxation, accounting outsourcing, tax management, integrated reporting.</p>
<i>Features of the educational programme</i>
<p>The programme provides the ability to solve complex, poorly structured and unstructured tasks in specialised areas, including the collection, interpretation, analysis and control of information on the facts of economic activity of the entity, accounting and tax consulting services.</p> <p>The educational program is accredited by the Chartered Institute of Management Accountants of Great Britain (CIMA).</p>
4-ELIGIBILITY OF GRADUATES TO EMPLOYMENT AND FURTHER TRAINING
<i>Eligibility for employment</i>
<p>Graduates of this educational and professional programme can find employment at enterprises, institutions and organisations or engage in entrepreneurial activity. According to the classifier of professions DK 003:2010 with amendments approved</p>

by the order of the Ministry of Economic Development and Trade of Ukraine dated February 15, 2019 No. 259:

1229.1 Executive staff of the central government authorities

1229.3 Executive staff of local government authorities and local self-government bodies

1231 Heads of financial, accounting, economic, legal, and administrative departments, and other managers

1238 Project and program managers

131 Managers of small enterprises without a management apparatus

1475.2 Accounting supervisors

1479 Managers (supervisors) of other services provided to legal entities

231 Lecturers of higher education institutions and others

2411 Professionals in the field of audit and accounting

2414 Professionals in the financial and economic security of enterprises, institutions, and organisations

2419 Professionals in the fields of public service, marketing, business performance efficiency, production rationalisation, intellectual property, and innovative activities

2441 Professionals in the field of economics

2447 Professionals in the field of project and programme management

Employment in leading domestic and international companies, consulting and auditing firms, state-owned enterprises, and small and medium-sized businesses as specialists in accounting, auditing, economic analysis, business analytics, accounting and taxation consulting, automation of accounting processes, and the use of information systems and technologies, as well as in institutions of higher education. Depending on their practical experience, graduates may engage in independent entrepreneurial activity.

Further training

Graduates of this educational programme have the right to continue their training according to the programs of the Third (PhD) Cycle of higher education.

Opportunities for professional international certification according to the standards/programs of ACCA, CIMA, CAP/CIPA.

5-TEACHING AND ASSESSMENT

Teaching and training

A balanced combination of classroom activities (discussion-based lectures, seminars, practical classes in small groups, independent work with information sources, instructor consultations), distance learning, and self-directed study, based on problem-oriented, interactive learning and self-education principles.

Assessment

The assessment of students' learning outcomes is carried out by the “Regulations on the Assessment of Learning Outcomes of Students and Postgraduates at SUTE” and includes the following control measures: ongoing and final assessments, and certification.

Ongoing assessment is carried out during practical/laboratory classes and based on the results of independent work assignments. It includes the evaluation of students' theoretical knowledge during seminars and the practical skills acquired during laboratory/practical tasks.

Final assessment refers to control measures aimed at determining the compliance (measurement, evaluation) of the achieved learning outcomes with the requirements of the educational program for a specific educational component. It is conducted at the university in the form of pass/fail tests and examinations.

The learning outcomes of students at SUTE are assessed on a 100-point scale, where **60–100 points** represent satisfactory learning outcomes that entitle the student to receive ECTS credits; **0–59 points** indicate unsatisfactory learning outcomes that do not entitle the student to receive ECTS credits.

6-PROGRAMME COMPETENCIES	
Integral competence	
Ability to solve complex tasks and problems in professional activities or in the process of training in accounting, analysis, control, audit, taxation or in the process of training, which involves research and/or innovation and is characterised by uncertainty of conditions and requirements.	
General competencies (GC)	
GC 01	Ability to identify, set and solve tasks and problems.
GC 02	Ability to communicate in a foreign language.
GC 03	Skills in using information and communication technologies.
GC 04	Ability to conduct research at the appropriate level.
GC 05	3Ability to generate new ideas (creativity).
GC 06	Ability to discover, process and analyse information from various sources.
GC 07	Ability to work in an international context.
GC 08	Ability to communicate with representatives of other professional groups of different levels (with experts from other fields of knowledge/types of economic activity).
GC 09	Appreciation and respect for diversity and multiculturalism.
GC10	Ability to act on the basis of ethical considerations (motives).
GC 11	Ability to evaluate and ensure the quality of work performed.
Professional competence (PC)	
PC01	Ability to generate and use accounting information to make effective management decisions at all levels of enterprise management to increase the efficiency, effectiveness and social responsibility of the business.
PC02	Ability to organise the accounting process and regulate the activities of its executors according to the requirements of enterprise management.
PC03	Ability to apply theoretical, methodological and practical approaches to the organisation of accounting, control, planning and optimisation of tax calculations.

PC04	Ability to prepare and interpret financial statements correctly by international standards, to disclose and use relevant information for making effective management decisions.
PC05	Ability to apply methods and techniques of modern management systems' analytical support, taking into account the enterprise's development strategy in conditions of uncertainty, risk and/or asymmetry of information.
PC06	Ability to use international standards of quality control, audit, inspection, other assurance and related services in compliance with the requirements of professional ethics in the process of practical activities.
PC07	Ability to formulate tasks, improve methodologies, and implement modern methods of financial and management accounting, analysis, audit, and taxation by the strategic objectives of the enterprise.
PC08	Ability to perform administrative and managerial functions in the sphere of economic entities' activity, public sector institutions.
PC09	Ability to carry out activities to advise owners, enterprise management and other users of information in the field of accounting, analysis, control, audit, and taxation.
PC10	Ability to conduct research aimed at current issues in the theory, methodology, organisation and practice of accounting, auditing (internal audit), analysis, control and taxation.
7-PROGRAMME LEARNING OUTCOMES	
PLO1	Ability to develop and improve their general cultural and professional level, independently master new methods of work and knowledge of a comprehensive vision of modern economics and management.
PLO2	To know the theory, methodology and practice of forming accounting information at the stages of the accounting process and control for current and potential management needs of business entities, taking into account professional judgment.
PLO3	To communicate fluently (orally and in writing) in a foreign language when discussing research and innovation results.
PLO4	To organise, develop and model accounting systems, to coordinate the activities of accounting staff, taking into consideration the needs of business management.
PLO5	To possess innovative technologies, justify the choice and explain the application of new methods of preparation and provision of accounting information for the management of the business entity.
PLO6	To determine the users' information needs of accounting information in the management of the enterprise, provide advice to management personnel of the business entity on accounting information.
PLO7	To develop internal standards and forms of management and other reporting documents for business entities.
PLO8	To justify the choice of the optimal taxation system of the business entity activity based on current tax legislation.
PLO9	To prepare financial statements by national and international standards for business entities at the corporate level, disclose and use relevant information for making management decisions.
PLO10	To collect, evaluate and analyse financial and non-financial data to

	generate relevant information for making management decisions.
PLO11	To develop and evaluate the effectiveness of the business entity's control system.
PLO12	To justify innovative approaches to information support of the control system for the use of the resource potential of business entities and public sector institutions, taking into account the business development strategy.
PLO13	To know the international standards of quality control, audit, inspection, other assurance and related services in compliance with professional ethics.
PLO14	To justify the choice and procedure for the application of management information technologies for accounting, analysis, audit and taxation in the system of making management decisions to optimise them.
PLO15	To apply scientific research methods in the field of accounting, auditing, analysis, control and taxation and implement them in professional activities and business practice.
PLO16	To carry out public business and scientific communications to solve communicative tasks in state and foreign languages.
PLO17	To prepare and justify conclusions to advise owners, management of the business entity and other users of information in the field of accounting, analysis, control, audit, taxation.
PLO18	Adhere to the norms of professional and academic ethics, maintain a balanced relationship with team members (team), consumers, contractors, contact audiences.
PLO19	Be able to design, plan and conduct search and exploration work, to carry out their informational, methodological, material, financial and personnel support.

8- RESOURCE SUPPORT FOR THE IMPLEMENTATION OF THE PROGRAMME

Personnel support

Fully complies with the Licensing Requirements for Educational Activity. The implementation of the educational and professional program "*Accounting and Tax Consulting*" is carried out by academic staff with scientific degrees and academic titles who meet the requirements of the current legislation of Ukraine and possess an adequate level of scientific and professional qualifications. Practising professionals, representatives of professional associations, and international partners are also involved in the educational process. All academic staff undergo an internship or professional development at least once every five years.

Material and technical support

Fully complies with the Licensing Requirements for Educational Activity. For the convenience of higher education applicants, a corporate distance learning system and the automated educational process management system "MIA: Education" are in operation. The university is equipped with modern computer labs featuring specialised software, a Training and Research Centre for Business Simulation, and a Smart Library. All necessary conditions are in place to support the education of persons with disabilities. The university also provides access to the full range of SUTE's social and household infrastructure.

Information and teaching-methodological support

For each educational programme at the university, an ECTS Information Package is developed.

Each student, through their account in the ASU “MIA: Education” system, can view and create their training plan, access the curriculum, check the earned grades for courses, view the class schedule, and communicate with participants in the educational process.

Educational programmes, course outlines, lecture outlines, practical workbooks, collections of test tasks, assignments and guidelines for independent work, course outlines with assessment criteria for educational components are available on the corporate distance learning platform.

The university's electronic repository provides full-text access to SUTE scientific and educational literature, as well as manuscripts of qualification papers and dissertations for academic degrees.

For the convenience of higher education applicants, the university has developed a Catalogue of Academic Disciplines, according to which students have the right to choose selective educational components.

9-ACADEMIC MOBILITY

National Credit Mobility

National credit mobility is carried out within the framework of memoranda of cooperation concluded between SUTE and other higher education institutions (research institutions) of Ukraine in accordance with the legislation.

International Credit Mobility

The University has signed cooperation agreements with SUTE and foreign higher education institutions, through which partnership exchanges and student education are carried out under international programs and projects within the framework of the Erasmus+ programme.

Training of foreign students

It is carried out by the requirements of current legislation.

2. List of components of the educational programme and their logical consistency

Code	Components of the educational programme	Amount of credits ECTS	form of final control
<i>Compulsory components</i>			
CC 1.	Accounting and financial reporting according to international standards	6	Exam
CC 2.	Tax management	6	Exam
CC 3.	Strategic management accounting	6	Exam
CC 4.	Consolidation of financial statements	6	Exam
CC 5.	Tax consulting	6	Exam
CC 6.	Audit consulting	9	Exam
CC 7.	Accounting outsourcing	6	Exam
CC 8.	Internship	9	Credit
CC 9.	Master's thesis preparation and public defence	12	Defence
Total amount of compulsory components:		66	
<i>Elective components</i>			
EC 1.	Educational component 1	6	Exam
EC 2.	Educational component 2	6	Exam
EC 3.	Educational component 3	6	Exam
EC 4.	Educational component 4	6	Exam
Total amount of elective components:		24	
TOTAL AMOUNT OF THE EDUCATIONAL PROGRAMME:		90,0	

Applicants for higher education select elective courses through their account on the "MIA: Education" portal. Descriptions of the courses and their prerequisites are provided in the SUTE Course Catalogue.

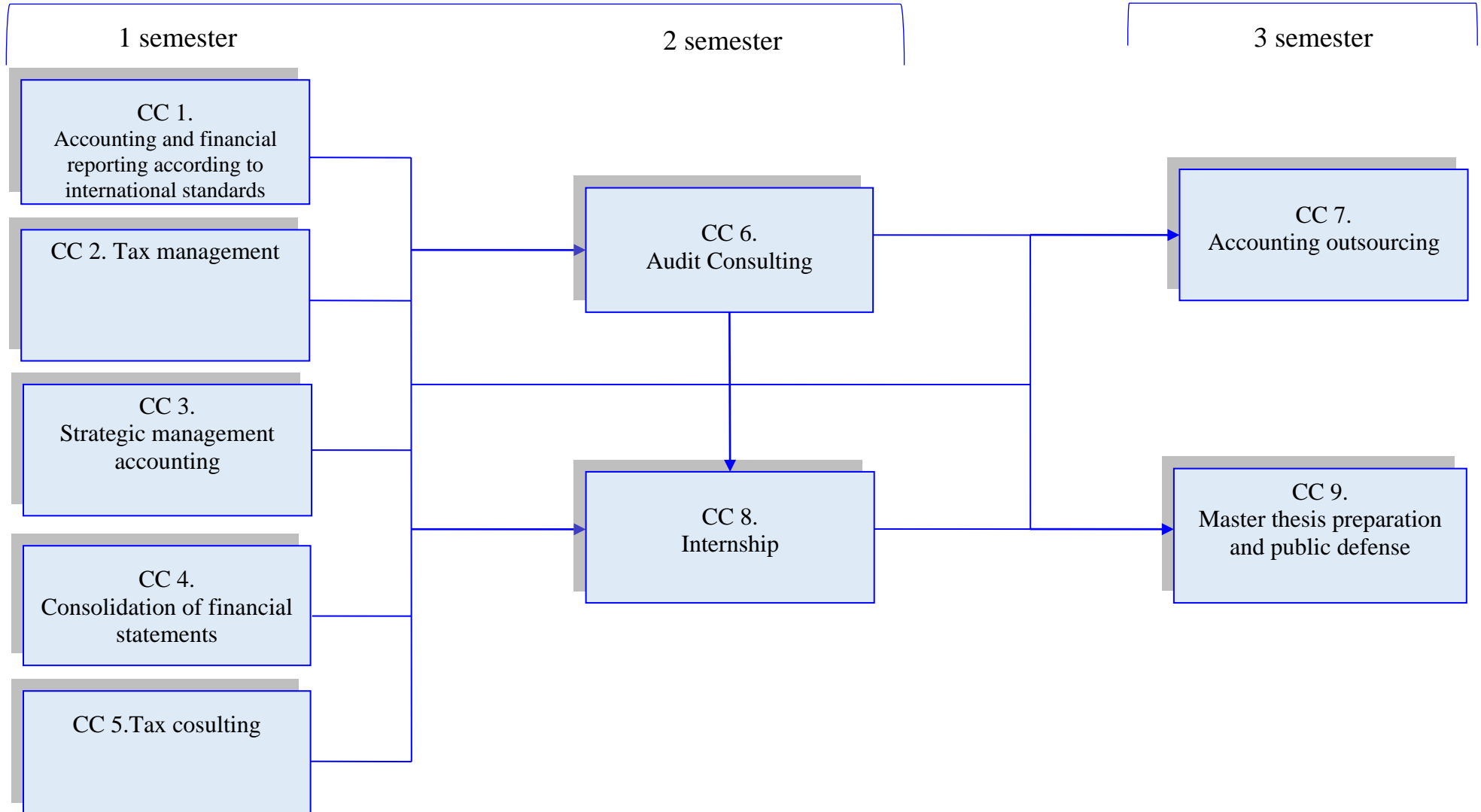
3. Forms of students' certification.

Certification of students is carried out in the form of a Master's thesis public defence. The Master's thesis should involve solving a complex problem or task in the field of accounting, analysis, control, audit and/or taxation. The final Master's thesis must not contain academic plagiarism, fabrication or falsification. The final Master's thesis must be placed on the official website of the higher education institution or its structural unit, or in the repository of the higher education institution.

Structural and logical scheme of the EP

I year of study

II year of study



4. Matrix of correspondence of programme competences to compulsory components of the educational programme.

	CC 1	CC 2	CC 3	CC 4	CC 5	CC 6	CC 7	CC 8	CC 9
GC01	*	*	*	*	*	*	*	*	*
GC02	*								*
GC03		*	*	*	*		*	*	*
GC04	*	*	*	*	*	*	*		*
GC05					*	*	*		*
GC06	*	*	*		*			*	*
GC07	*			*			*	*	*
GC08	*		*		*	*	*	*	*
GC09	*	*	*	*	*	*	*	*	*
GC10	*	*		*	*	*	*	*	*
GC11		*	*	*	*	*	*	*	*
PC01	*		*	*	*		*	*	*
PC02			*				*	*	*
PC03		*			*		*	*	*
PC04	*			*				*	*
PC05		*	*					*	*
PC06						*		*	*
PC07			*		*	*	*	*	*
PC08		*						*	*
PC09	*	*	*		*	*	*	*	*
PC10	*	*	*	*	*	*	*	*	*

5. Matrix for providing programme learning outcomes with compulsory components of the educational programme.

	CC 1	CC 2	CC 3	CC 4	CC 5	CC 6	CC 7	CC 8	CC 9
1	*	*	*	*	*	*	*	*	*
2				*			*	*	*
3	*							*	*
4	*	*			*		*	*	*
5	*				*		*	*	*
6		*	*				*	*	*
7			*					*	*
8		*			*			*	*
9	*			*			*	*	*
10			*					*	*
11			*			*		*	*
12						*		*	*
13						*		*	*
14			*				*	*	*
15	*	*			*	*	*	*	*
16	*	*	*	*	*	*	*	*	*
17			*	*	*	*	*	*	*
18		*		*	*	*	*	*	*
19	*	*	*	*	*	*	*	*	*

List of Recommended Elective Components

Code	Educational components	credits ECTS
EC 1.	English Language in International Financial Reporting Standards	6
EC 2.	Integrated Reporting	6
EC 3.	Methodology and Organisation of Scientific Research	6
EC 4.	International Standards of Professional Ethics for Accountants	6
EC 5.	Accounting for the Foreign Economic Activity of an Enterprise	6
EC 6.	Accounting Policy of the Enterprise	6

Розроблено робочою групою у складі

1. Фоміна Олена Володимирівна завідувач кафедри обліку та оподаткування, д.е.н., професор – керівник групи забезпечення спеціальності.
2. Ромашко Ольга Миколаївна канд. екон. наук, доц., доцент каф. Обліку та оподаткування, **гарант освітньої програми**
3. Канєва Тетяна Володимирівна д.е.н., професор, декан факультету фінансів та обліку
4. Мошковська Олена Анатоліївна д.е.н., професор, професор кафедри обліку та оподаткування
5. Семенова Світлана Миколаївна канд. екон. наук, доц., доц. каф. Обліку та оподаткування
6. Ігнатенко Тетяна Володимирівна канд. екон. наук, доц. каф. Обліку та оподаткування
7. Смелянов Микита Ігорович студент 1 курсу 1-м групи, ОС «магістр» факультету фінансів та обліку, освітня програма «Облік і податковий консалтинг»
8. Большаковат Ольга Анатоліївна – директор ПП «АФ «КОНТАКТ-АУДИТ»

Рецензії-відгуки зовнішніх стейкхолдерів:

Пилипук Андрій, начальник відділу обліку та звітності ТОВ «Дата Ван Юкрейн»

Селіверстенко Тетяна головний бухгалтер ТОВ «ЮВМ-аудит»

IV. ПЛАН НАВЧАЛЬНОГО ПРОЦЕСУ

№	Освітні компоненти	Код кафедри	Форма підсумкового контролю			Обсяг роботи студента						Розподіл за семестрами			
			Екзамени	Заліки	Атестація	Кредитів ЄКТС	Всього, год.	Аудиторні заняття				Самостійна робота	1	2	3
								Лекції	Практичні	Лабораторні	Інд. – консульт. робота		тижнів у семестрі		
													15	10	8
													кількість годин протягом тижня		
Обов'язкові освітні компоненти															
1	Облік та фінансова звітність за міжнародними стандартами	53	1			6	180	30	30			120	4		
2	Податковий менеджмент	54	1			6	180	30	30			120	4		
3	Стратегічний управлінський облік	53	1			6	180	30	30			120	4		
4	Консолідація фінансової звітності	53	1			6	180	30	30			120	4		
5	Податковий консалтинг	53	1			6	180	30	30			120	4		
6	Аудиторський консалтинг	55	2			9	270	40	40			190		8	
7	Бухгалтерський аутсорсинг	53	3			6	180	30	30			120			8
8	Практична підготовка	53		2		9	270					270			
9	Підготовка кваліфікаційної роботи та захист	53			3	12	360					360			
Вибіркові освітні компоненти															
1	Вибіркова компонента 1	-	2			6	180	24	24			132		5	
2	Вибіркова компонента 2	-	2			6	180	24	24			132		5	
3	Вибіркова компонента 3	-	3			6	180	24	24			132			6
4	Вибіркова компонента 4	-	3			6	180	24	24			132			6
Загальна кількість			11	1	1	90	2700	316	316			2068	20	18	20

Гарант освітньої програми

Ольга РОМАШКО

Начальник навчального відділу

Сергій КАМІНСЬКИЙ

IV. ПЛАН НАВЧАЛЬНОГО ПРОЦЕСУ

№	Освітні компоненти	Код кафедри	Форма підсумкового контролю			Обсяг роботи студента						Розподіл за сесіями				
			Екзамени	Заліки	Атестація	Кредитів ЄКТС	Всього, год.	Аудиторні заняття				Самостійна робота	0	1	2	3
								Лекції	Практичні	Лабораторні	Інд. – консульт. робота		тривалість сесії, днів			
													5	15	10	5
												кількість годин протягом сесії				
Обов'язкові освітні компоненти																
1	Облік та фінансова звітність за міжнародними стандартами	53	1			6	180	6	14			160	8	12		
2	Податковий менеджмент	54	1			6	180	2	6			172	4	4		
3	Стратегічний управлінський облік	53	1			6	180	4	6			170	6	4		
4	Консолідація фінансової звітності	53	1			6	180	4	6			170	6	4		
5	Податковий консалтинг	53	1			6	180	4	6			170	6	4		
6	Аудиторський консалтинг	55	2			9	270	6	14			250		12	8	
7	Бухгалтерський аутсорсинг	53	3			6	180	6	12			162			14	4
8	Практична підготовка	53		2		9	270					270				
9	Підготовка кваліфікаційної роботи та захист	53			3	12	360					360				
Вибіркові освітні компоненти																
1	Вибіркова компонента 1	-	2			6	180	6	4			170		10		
2	Вибіркова компонента 2	-	2			6	180	6	4			170		10		
3	Вибіркова компонента 3	-	3			6	180	6	4			170			10	
4	Вибіркова компонента 4	-	3			6	180	6	4			170			10	
Загальна кількість			11	1	1	90	2700	56	80			2564	30	60	42	4

Гарант освітньої програми

Ольга РОМАШКО

Начальник навчального відділу

Сергій КАМІНСЬКИЙ

ЛИСТ ПОГОДЖЕННЯ
освітньо-професійної програми і навчальних планів
«Облік і податковий консалтинг»
другого (магістерського) рівня вищої освіти ДТЕУ

Погоджено

Перший проректор з науково-педагогічної роботи

_____ Наталія ПРИТУЛЬСЬКА
(підпис) (ім'я, прізвище)

_____ 202_____

Погоджено

Проректор з науково-педагогічної роботи та міжнародних зв'язків

_____ Анжеліка ГЕРАСИМЕНКО
(підпис) (ім'я, прізвище)

_____ 202_____

Погоджено

Начальник навчального відділу ДТЕУ

_____ Сергій КАМІНСЬКИЙ
(підпис) (ім'я, прізвище)

_____ 202_____

Погоджено

Начальник навчально-методичного відділу ДТЕУ

_____ Тетяна БОЖКО
(підпис) (ім'я, прізвище)

_____ 202_____

Погоджено

Декан факультету фінансів та обліку ДТЕУ

_____ Тетяна КАНЄВА
(підпис) (ім'я, прізвище)

_____ 202_____

Погоджено

Завідувач кафедри обліку та оподаткування ДТЕУ

_____ Олена ФОМІНА
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_____ 202_____

Погоджено

Керівник групи забезпечення спеціальності ДТЕУ

_____ Олена ФОМІНА
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Погоджено

Гарант освітньої програми ДТЕУ

_____ Ольга РОМАШКО
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Погоджено

Головний бухгалтер ТОВ «ЮВМ-аудит»

_____ Тетяна СЕЛІВЕРСТЕНКО
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_____ 202_____

Погоджено

Начальник відділу обліку та звітності ТОВ «Дата Ван Юкрейн»

_____ Андрій ПИЛИПЧУК
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Погоджено

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