

EDUCATIONAL PROGRAMME

Director of the Master's degree programme
**Korol S.Ya., Doctor of Economic Sciences, Professor, Professor of the
Department of Accounting and Taxation**

Profile of the educational programme "Accounting and taxation in international business"

1- GENERAL INFORMATION	
Full name of the higher education institution and structural unit	State University of Trade and Economics Faculty of Finance and Accounting Department of Accounting and Taxation
Level of higher education and title of 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 educational programme	Accounting and Taxation in International Business
Restrictions on forms of study	No restrictions
Compliance with the higher education standard of the Ministry of Education and Science of Ukraine	Meets the standard of higher education 10.07.2019 No. 958
Type of diploma and scope of educational programme	Master's diploma, single. 90 ECTS credits. Standard training period 1 year 4 months
Availability of accreditation	-
Cycle, level of higher education	NQF of Ukraine – Level 7 FQ-EHEA – Second Cycle EQF-LLL – Level 7
Prerequisites for admission to the educational programme	Bachelor's degree (NQF Level 6) or higher
Language(s) of training	Ukrainian
The term of validity of the educational programme	Until the approval of the new edition of the educational and professional programme
Internet address of permanent placement of the educational programme	https://knute.edu.ua/

description	
2 - PURPOSE OF THE EDUCATIONAL PROGRAMME	
Training of highly qualified specialists capable of performing professional tasks related to information support for decision-making at all levels of management of an international business entity and interpretation of its financial and non-financial reporting based on the use of modern methodological techniques of financial management, accounting, analysis, audit and taxation in the context of sustainable development.	
3- CHARACTERISTICS OF THE EDUCATIONAL PROGRAMME	
(DESCRIPTION OF SUBJECT AREA)	
Object of study and/or activity	Organizational, managerial, economic, control and analytical, consulting, and expert activities of business entities and public sector institutions in the field of accounting, auditing, and taxation.
Learning objectives	Training of specialists capable of solving complex tasks and problems in the field of accounting, analysis, control, audit, and taxation, characterized by uncertainty of conditions and requirements.
Theoretical content of the subject area	Notions, categories, theories and concepts of accounting, analysis, control, audit, taxation and reporting.
Methods, techniques and technologies	General scientific and special methods of research into the patterns of functioning of the modern economy at the macro and micro levels, economic and mathematical methods for solving economic problems and management tasks, as well as innovative methods, techniques, and technologies for organizing accounting, control, audit, analysis, and taxation.
Tools and equipment	Modern information systems and technologies, specialized software, methodological tools for organizing and modeling accounting, analysis, control, audit, taxation, as well as for collecting and analyzing data.
Orientation of the educational programme	Educational and professional, applied, research
Main focus of the educational programme	<p><i>Special education.</i> Training of accounting and taxation specialists in international companies based on mastering advanced theories of financial management, adherence to international principles of professional ethics, use of modern methodological techniques of accounting, analysis, control, audit and taxation for information support of management decision-making, promoting the creation of added value and economic security of business in the conditions of globalization and the digital economy.</p> <p><i>The list of competencies and program learning outcomes</i> is harmonized with the requirements of the International Accounting Education Standards Board (IAESB).</p> <p>Keywords: international accounting and reporting standards, taxation of international corporations, financial management, accounting for foreign economic activity, international audit, integrated reporting, sustainable development reporting, strategic management accounting, professional ethics, quality control of reporting</p>
Programme features	The educational programme provides the ability to solve poorly structured and unstructured tasks of accounting, analysis, control, audit, taxation in international business, in particular foreign economic operations and activities

	of international (transnational) corporations, as well as the formation, audit, quality control and analysis of financial and non-financial reporting.
4 - SUITABILITY OF GRADUATES FOR EMPLOYMENT AND FURTHER EDUCATION	
Suitability for Employment	<p>Employment in leading enterprises with foreign investments, international consulting and auditing companies, state (executive) authorities that ensure the implementation of state policy in the field of accounting and taxation, as well as in divisions of transnational corporations, other enterprises - subjects of foreign economic activity, scientific institutions and higher education institutions.</p> <p>Entrepreneurial activity.</p> <p>Depending on practical experience, graduates are able to perform relevant tasks and responsibilities, working in positions specified in Appendix A of the Classifier of Professions DK 003:2010, approved by the order of the State Committee for Consumer Protection and Standardization of Ukraine dated July 28, 2010 No. 327:1229.</p> <p>1 Managers of the apparatus of central government bodies 1229.3 Managers of the apparatus of local government bodies and local self-government 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 managers 1479 Managers in providing other services to legal entities 2310.2 Other higher education teachers 2411 Professionals in the field of auditing and accounting 2414 Professionals in financial and economic security of enterprises, institutions and organizations 2419 Professionals in the field of civil service, marketing, efficiency of economic activity, rationalization of production, intellectual property and innovative activity 2441 Professionals in the field of economics 2447 Professionals in the field of project and program management</p> <p>Depending on practical experience, a graduate can carry out independent entrepreneurial activity.</p>
Further training	<p>The opportunity to study at the third (PhD) level of higher education.</p> <p>Opportunities for professional international certification under the ACCA, CIMA, CAP / CIPA programs.</p> <p>Obtaining additional qualifications in the adult system.</p>
5 - TEACHING AND ASSESSMENT	
Teaching and training	A balanced combination of classroom activities (lectures-discussions, seminars, practical classes in small groups, independent work with information sources, teacher consultations), distance learning and independent work on the basis of problem-oriented, interactive learning and self-study.
Assessment	<p>Assessment of student learning outcomes is carried out in accordance with the Regulations on the Assessment of Student and Postgraduate Learning Outcomes at SUTE and the Regulations on the Organization of the Student Educational Process.</p> <p>Types of control measures: current control,</p> <p><i>Current control</i> is carried out during practical classes and based on the results of the student's independent work tasks.</p> <p><i>Final control</i> - control measures that provide for establishing the compliance of learning outcomes with the requirements of the educational program and are carried out in the form of an exam and a test.</p>
6 – PROGRAMME COMPETENCES	

INTEGRAL COMPETENCE

The ability to solve complex tasks and problems in the field of professional activity in accounting, analysis, control, audit, taxation or in the process of learning, which involves conducting research and/or implementing innovations and is characterized by uncertainty of conditions and requirements, related in particular to achieving sustainable development goals.

GENERAL COMPETENCIES (GC)

GC01	Ability to identify, formulate and solve problems
GC02	Ability to communicate in a foreign language
GC03	Skills in using information and communication technologies
GC04	Ability to conduct research at an appropriate level
GC05	Ability to generate new ideas (creativity)
GC06	Ability to search, process and analyze information from various sources
GC07	Ability to work in an international context
GC08	Ability to communicate with representatives of other professional groups at different levels (with experts from other fields of knowledge/types of economic activity)
GC09	Appreciation and respect for diversity and multiculturalism
GC10	Ability to act on the basis of ethical considerations (motives)
GC11	Ability to evaluate and ensure the quality of work performed
<i>Special (professional, subject) competencies (SC)</i>	
SC01	Ability to generate and use accounting information to make effective management decisions at all levels of enterprise management in order to increase the efficiency, effectiveness and social responsibility of business, particularly in an international context
SC02	Ability to organize the accounting process and regulate the activities of its performers in accordance with the requirements of legislation and enterprise management, particularly in an international context
SC03	Ability to apply theoretical, methodological and practical approaches to organizing accounting, control, planning and optimization of tax calculations, in particular in accordance with international tax legislation
SC04	Ability to prepare financial and non-financial reporting according to international standards, correctly interpret, publish and use relevant information to make effective management decisions
SC05	Ability to apply methods and techniques of analytical support for modern management systems, taking into account the enterprise development strategy in conditions of uncertainty, risk and/or information asymmetry, in particular to search for opportunities for economic growth and sustainable development
SC06	Use international standards for quality control, auditing, review, other assurance and related services, while adhering to professional ethics in the process of practical activities
SC07	Ability to formulate tasks, improve methodologies and implement modern methods of financial and management accounting, analysis, audit, taxation and reporting in accordance with the strategic goals of the enterprise and sustainable development goals
SC08	Ability to perform administrative and managerial functions in the field of

	activity of business entities, public sector bodies, in particular in an international context
SC09	Ability to provide consulting services to owners, management of the enterprise and other users of information in the field of accounting, analysis, control, audit and taxation, in particular in international business
SC10	Ability to conduct scientific research to solve current tasks in the theory, methodology, organization and practice of accounting, auditing, analysis, control and taxation, in particular in international business
7 - PROGRAMME LEARNING OUTCOMES	
PLO01	Be able to develop and improve their general cultural and professional level, independently master new working methods and knowledge regarding a comprehensive vision of modern problems of economics and management
PLO02	Know the theory, methodology and practice of forming accounting information according to the stages of the accounting process and control for current and potential management needs of business entities, taking into account professional judgment
PLO 03	Communicate fluently in a foreign language orally and in writing when discussing research results and innovations
PLO04	Organize, develop, model accounting systems and coordinate the activities of accounting personnel, taking into account the needs of management of business entities, in particular, international business.
PLO05	Possess innovative technologies, justify the choice and explain the application of a new methodology for preparing and providing accounting information for the needs of managing a business entity, ensuring transparency and accountability of business
PLO06	Determine the information needs of users of accounting information in enterprise management, provide advice to the management personnel of the business entity on accounting information based on the formation of internal (management), financial and non-financial reporting (integrated reporting, sustainable development reporting)
PLO07	Develop internal standards and forms of management and other reporting of business entities
PLO08	Justify the choice of the optimal taxation system for the activities of a business entity based on current tax legislation
PLO09	Prepare financial and non-financial reporting according to national and international standards for business entities at the corporate level, publish and use relevant information for making management decisions
PLO10	Collect, evaluate and analyze financial and non-financial data to generate relevant information for management decision-making purposes
PLO11	Develop and evaluate the effectiveness of the control system of business entities
PLO12	Substantiate innovative approaches to information support for the system for controlling the use of resource potential of business entities and public sector bodies, taking into account the business development strategy
PLO13	Know international standards for quality control, auditing, review, other assurance and related services, in compliance with professional ethics requirements
PLO14	Justify the choice and procedure for applying management information technologies for accounting, analysis, audit and taxation in the system of making management decisions in order to optimize them
PLO15	Apply scientific research methods in the field of accounting, audit, analysis, control and taxation and implement them in professional activities and business practice

PLO16	Carry out public business and scientific communications to solve communication problems in the state and foreign languages
PLO17	Prepare and substantiate conclusions to advise owners, management of the business entity and other users of information in the field of accounting, analysis, control, audit, taxation and reporting
PLO18	Adhere to the norms of professional and academic ethics, maintain balanced relationships with team members, consumers, contractors, and contact audiences
PLO19	Be able to design, plan and conduct search and reconnaissance work, provide information, methodological, material, financial and personnel support

8 - RESOURCE PROVISION FOR PROGRAMME IMPLEMENTATION

Human resources	Fully complies with the Licensing requirements for the implementation of educational activities. The implementation of the educational and professional program is provided by scientific and pedagogical workers with a scientific degree and academic title, who meet the requirements of the current legislation of Ukraine, have a sufficient level of scientific and professional qualifications. Practitioners and representatives of professional associations and foreign partners are also involved in the educational process. All scientific and pedagogical workers undergo internships / advanced training every five years.
Logistics and technical support	Fully complies with the Licensing requirements for conducting educational activities. For the convenience of higher education students, a corporate distance learning system and an automated educational process management system "MIA: Education" operate. The university is equipped with modern computer classes with specialized software, there are a Business Simulation Educational and Scientific Center, and a Smart Library operates. All conditions for training of persons with disabilities have been created. The social and household infrastructure of SUTE is available.
Information and educational and methodological support	An ECTS Information Package has been developed for the educational programme. A student can review and create his own individual plan, view the curriculum, class schedule, points obtained by discipline, and communicate with participants in the educational process through his personal electronic account "MIA: Education". Educational and methodological support of the educational programme (course summaries, course outlines, basic lecture notes; tasks for practical classes; recommendations for independent work; collections of test tasks; tasks or cases for testing students' knowledge and skills) and subject syllabi are posted on the corporate distance learning platform Moodle. The university's electronic repository provides full-text access to SUTE scientific and educational literature, manuscripts of qualification papers and dissertations for obtaining scientific degrees, etc. Students have the right to choose elective educational components, the list of which is presented in the SUTE Academic Disciplines Catalog in the electronic cabinet " MIA: Education ".

9 - ACADEMIC MOBILITY

National credit mobility	National credit mobility is carried out within the framework of the concluded memorandums of cooperation between SUTE and other higher education institutions (scientific institutions) of Ukraine in accordance with the legislation.
International credit mobility	The university has concluded cooperation agreements between SUTE and foreign higher education institutions, within the framework of which partner exchange and training of students is carried out under international programs and projects within the framework of the Erasmus+ program.
Education of foreign higher	It is carried out in accordance with the requirements of current legislation.

education
students

2. LIST OF EDUCATIONAL PROGRAMME COMPONENTS AND THEIR LOGICAL SEQUENCE

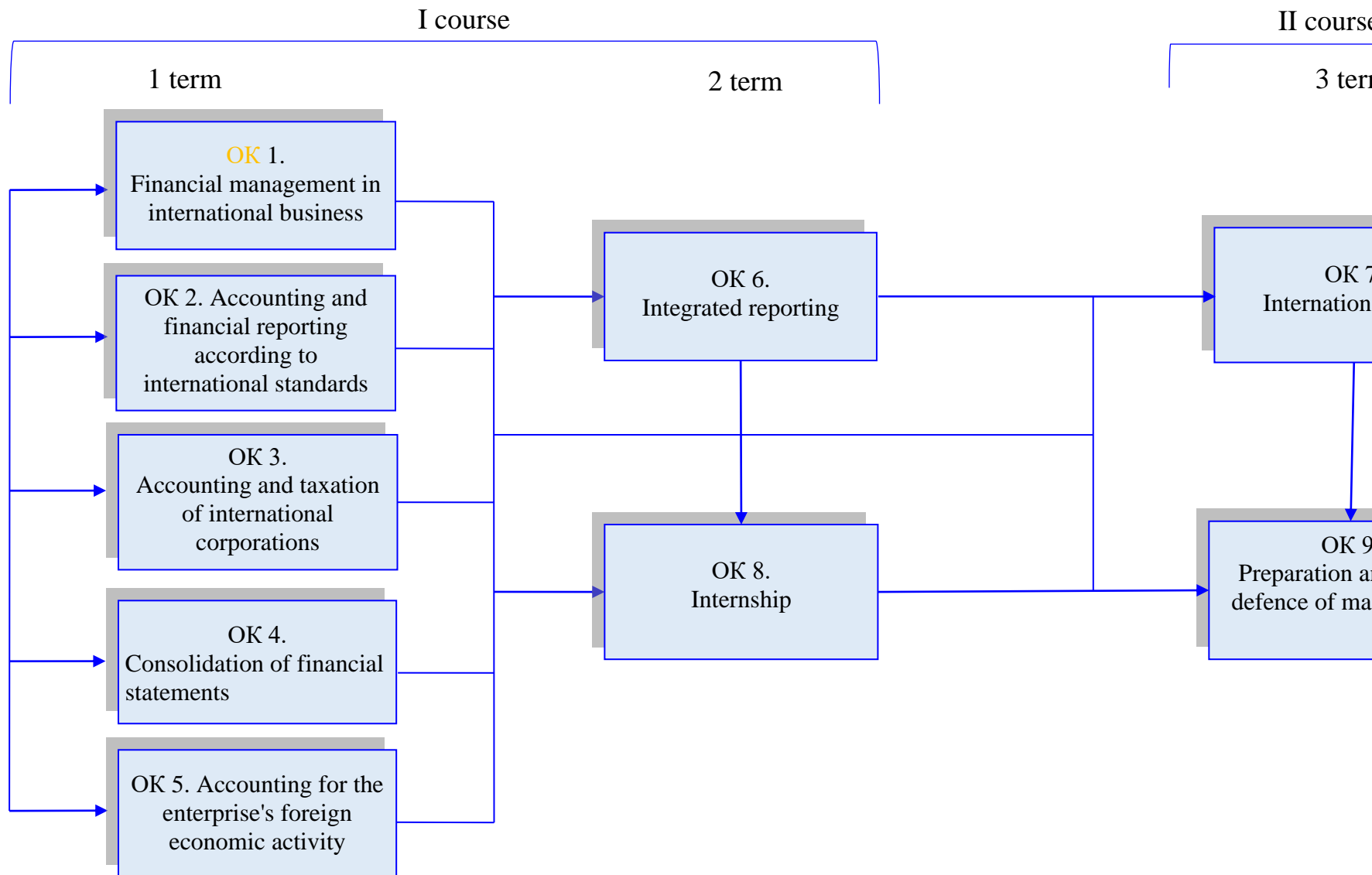
Code	Educational components of the programme	ECTS credits	Form of control
<i>Compulsory components</i>			
CC1.	Financial management in international business	6	Exam
CC 2.	Accounting and financial reporting according to international standards	6	Exam
CC 3.	Accounting and taxation of international corporations	6	Exam
CC 4.	Consolidation of financial statements	6	Exam
CC 5.	Accounting for the enterprise's foreign economic activity	6	Exam
CC 6.	Integrated reporting	9	Exam
CC 7.	International audit	6	Exam
CC 8.	Practical internship	9	Test
CC 9.	Preparation and public defence of master thesis	12	Public Defence
Total scope of обов'язкових компонент		66	
<i>Elective components</i>			
EC1.	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 scope of вибіркових компонент		24	
TOTAL SCOPE OF THE EDUCATIONAL PROGRAM		90	

Higher education students choose elective courses through their personal account on the portal "[MIA: Education](#)". Descriptions of academic disciplines and their prerequisites are presented in the [Catalog of Academic Disciplines of SUTE](#).

3. FORM OF CERTIFICATION OF HIGHER EDUCATION STUDENTS

Certification is carried out in the form of a master thesis public defence. The master thesis must involve solving a complex specialized task or a practical complex task or problem in the field of accounting and taxation, which requires research and/or innovation and is characterized by uncertainty of conditions and requirements. The master thesis must not contain academic plagiarism, falsification and copying. The master thesis must be published on the official website or in the repository of the higher education institution.

STRUCTURAL AND LOGICAL DIAGRAM OF THE EP



4. MATRIX OF CORRESPONDENCE OF PROGRAMME COMPETENCES TO COMPULSORY COMPONENTS OF THE EDUCATIONAL PROGRAMME

	CC1	CC 2	CC 3	CC 4	CC 5	CC 6	CC 7	CC 8	CC 9
GC01	*	*	*	*	*	*	*	*	*
GC02		*	*				*	*	
GC03	*	*		*		*		*	*
GC 04			*	*	*	*		*	*
GC 05	*					*		*	*
GC K 06	*	*	*	*	*	*	*	*	*
GC 07		*		*	*	*	*	*	*
GC 08	*	*				*	*	*	
GC 09	*	*		*		*			
GC 10	*	*			*	*	*		
GC 11	*					*		*	*
SC01		*	*		*			*	*
SC 02			*		*			*	*
SC 03			*		*			*	*
SC 04		*		*		*		*	*
SC 05	*					*	*	*	*
SC 06							*	*	*
SC 07			*		*	*	*	*	*
SC 08	*		*					*	*
SC 09			*		*	*		*	*
SC 10	*	*	*	*	*	*	*	*	*

5. MATRIX FOR PROVIDING PROGRAMME LEARNING OUTCOMES BY COMPULSORY COMPONENTS OF THE EDUCATIONAL PROGRAMME

	CC1	CC 2	CC 3	CC 4	CC 5	CC 6	CC 7	CC 8	CC 9
PLO01	*	*	*	*	*	*	*	*	*
PLO 02			*		*		*	*	*
PLO 03		*					*	*	*
PLO 04		*			*	*		*	*
PLO 05		*				*		*	*
PLO 06	*	*			*			*	*
PLO 07	*					*		*	*
PLO 08			*					*	*
PLO 09		*	*	*		*		*	*
PLO 10	*		*			*		*	*
PLO 11							*	*	*
PLO 12	*						*	*	*
PLO 13							*	*	*
PLO 14	*	*						*	*
PLO 15		*	*					*	*
PLO 16	*	*				*	*	*	*
PLO 17			*	*	*	*	*	*	*
PLO 18	*		*		*		*	*	*
PLO 19	*	*	*	*	*	*	*	*	*

Developed by a working group consisting of:

1. OLENA FOMINA – Doctor of Sciences (Economics), Professor, Head of the Department of Accounting and Taxation – *керівник робочої групи*.
2. SVITLANA KOROL – Doctor of Sciences (Economics), Professor, Professor of the Department of Accounting and Taxation – *Director of the EP*.
3. TETIANA KANIEVA – Doctor of Sciences (Economics). Professor, Dean of the Faculty of Finance and Accounting.
4. VALENTYNA KOSTIUCHENKO – Doctor of Sciences (Economics), Professor, Professor of the Department of Accounting and Taxation.
5. OLHA ROMASHKO – PhD in Economics, Associate Professor, Associate Professor of the Department of Accounting and Taxation.
6. SVITLANA SEMENOVA – PhD in Economics, Associate Professor, Associate Professor of the Department of Accounting and Taxation.
7. TETIANA SELIVERSTENKO – Chief Accountant of YVM-Audit LLC.
8. ANASTASIIA CHEREVAN – 1st year student of Master's degree programme, Subject Area D1 ‘Accounting and Taxation’, EP ‘Accounting and Taxation in International Business’

Reviews are feedback from external stakeholders:

1. ANDRII LUTSIV – Deputy Chairman of the Board, Head of Financial Services at Elopak-Fastiv PrJSC.
2. TARAS ZAKHARKIV – Chief Accountant of Epicentre K LLC.

LIST OF RECOMMENDED ELECTIVE COMPONENTS

Code	Educational components	ECTS credits
EC1.	English in International Financial Reporting Standards	6
EC 2.	Methodology and organization of scientific research	6
EC3.	International Standards of Professional Ethics for Accountants	6
EC4.	Accounting policy of the enterprise	6
EC5.	Tax consulting	6
EC6.	Strategic management accounting	6

ІV. 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. – консулт. робота		тижнів у семестрі		
													15	10	8
													кількість годин протягом тижня		
Обов'язкові освітні компоненти															
1	Фінансовий менеджмент в міжнародному бізнесі	63	1			6	180	30	30			120	4		
2	Облік та фінансова звітність за міжнародними стандартами	53	1			6	180	30	30			120	4		
3	Облік і оподаткування діяльності міжнародних корпорацій	53	1			6	180	30	30			120	4		
4	Консолідація фінансової звітності	53	1			6	180	30	30			120	4		
5	Облік зовнішньоекономічної діяльності підприємства	53	1			6	180	30	30			120	4		
6	Інтегрована звітність	53	2			9	270	30	30			210		6	
7	Міжнародний аудит	55	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	306	306			2088	20	16	20

Гарант освітньої програми

Світлана КОРОЛЬ

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. – консулт. робота		тривалість сесії, днів			
			5	15	10	5	кількість годин протягом сесії									
Обов'язкові освітні компоненти																
1	Фінансовий менеджмент в міжнародному бізнесі	63	1			6	180	2	6			160	4	4		
2	Облік та фінансова звітність за міжнародними стандартами	53	1			6	180	6	14			172	8	12		
3	Облік і оподаткування діяльності міжнародних корпорацій	53	1			6	180	4	6			170	6	4		
4	Консолідація фінансової звітності	53	1			6	180	4	6			170	6	4		
5	Облік зовнішньоекономічної діяльності підприємства	53	1			6	180	4	6			170	6	4		
6	Інтегрована звітність	53	2			9	270	6	14			250		12	8	
7	Міжнародний аудит	55	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 _____

Світлана КОРОЛЬ

Начальник навчального відділу _____

Сергій КАМІНСЬКИЙ

ЛИСТ ПОГОДЖЕННЯ
освітньо-професійної програми і навчальних планів
«Облік і оподаткування в міжнародному бізнесі»
другого (магістерського) рівня вищої освіти ДТЕУ

Погоджено

Перший проректор з
науково-педагогічної роботи

_____ Наталія ПРИТУЛЬСЬКА
_____ 202_ р.

Погоджено

Начальник навчального відділу ДТЕУ

_____ Сергій КАМІНСЬКИЙ
_____ 202_ р.

Погоджено

Декан факультету фінансів та обліку
ДТЕУ

_____ Тетяна КАНЄВА
_____ 202_ р.

Погоджено

Керівник групи забезпечення
спеціальності ДТЕУ

_____ Олена ФОМІНА
_____ 202_ р.

Погоджено

Заступник Генерального директора
з фінансових питань
ДП «ФМ Ложістик Дніпро»

_____ Андрій ЛУЦІВ
_____ 202_ р.

Погоджено

Голова РСС ФФО

_____ Віктор БАРДІН
_____ 202_ р.

Погоджено

Проректор з науково-педагогічної роботи
та міжнародних зв'язків

_____ Анжеліка ГЕРАСИМЕНКО
_____ 202_ р.

Погоджено

Начальник навчально-методичного
відділу ДТЕУ

_____ Тетяна БОЖКО
_____ 202_ р.

Погоджено

Завідувач кафедри
обліку та оподаткування ДТЕУ

_____ Олена ФОМІНА
_____ 202_ р.

Погоджено

Гарант освітньої програми ДТЕУ

_____ Світлана КОРОЛЬ
_____ 202_ р.

Погоджено

Головний бухгалтер
ТОВ «Епіцентр К»

_____ Тарас ЗАХАРКІВ
_____ 202_ р.