

### **3. EDUCATIONAL PROGRAMME «FINANCIAL ANALYTICS»**

Subject Area D1 «Accounting and Taxation»

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#### **3.1. Profile of the educational programme «Financial analytics»**

**Subject Area D1 «Accounting and Taxation»**

<b>1 – GENERAL INFORMATION</b>	
<b>Full name of the institution of higher education and structural subdivision</b>	State University of Trade and Economics Faculty of Finance and Accounting Department of Financial Analysis and Audit
<b>Academic Degree and the name of the qualification in the original language</b>	Second (Master's) degree of higher education Qualification - Master of Accounting and Taxation
<b>Field of Study</b>	D Business, Administration and Law
<b>Subject Area</b>	D1 Accounting and Taxation
<b>Name of the educational programme</b>	Financial analytics
<b>Restrictions on modes of study</b>	No restrictions
<b>Compliance with the standard of higher education of the Ministry of Education and Science of Ukraine</b>	Corresponds to the standard of higher education of the Ministry of Education and Science of Ukraine (Order No. 958 of July 10, 2019)
<b>Type of diploma and the volume of the educational programme</b>	Master's degree, unitary. The volume of the educational programme - 90 ECTS credits. The standard term of training - 1 year and 4 months
<b>Availability of accreditation</b>	Certificate of accreditation of the subject area UD 11015984, valid until July 1, 2026, issued by the Accreditation Commission of the Ministry of Education and Science of Ukraine
<b>Cycle, level of higher education</b>	NQF of Ukraine – 7th level, FQ-EHEA – second cycle, EQF-LLL – 7th level

<b>Admission requirements for the educational programme</b>	Bachelor's degree (Level 6 of the National Qualifications Framework) or a higher level
<b>Language(s) of instruction</b>	Ukrainian, English
<b>Validity of the educational programme</b>	Until the approval of a new edition of the educational programme
<b>Internet address of the permanent description of the educational programme</b>	<a href="https://knute.edu.ua/">https://knute.edu.ua/</a>

## **2 – THE PURPOSE OF THE EDUCATIONAL PROGRAMME**

Training of highly qualified professionals with modern economic thinking, theoretical knowledge, and practical skills in financial analysis, accounting, taxation, and auditing. This will enable them to independently carry out expert-analytical activities, diagnose and model business processes, as well as conduct financial and strategic analysis of business entities.

## **3 – CHARACTERISTICS OF THE EDUCATIONAL PROGRAMME**

### ***Subject Area***

***Object:*** organizational, managerial, economic, control-analytical, consulting, expert activities of business entities and public sector institutions in the field of accounting, auditing and taxation.

***Learning objectives:*** training specialists capable of solving complex tasks and problems in the field of accounting, analysis, control, auditing, taxation, which are characterized by the uncertainty of conditions and requirements.

***Theoretical content of the subject area:*** concepts, categories, theories and concepts of accounting, analysis, control, auditing, taxation.

***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 and 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.

***Tools and equipment:*** modern information systems and technologies, specialized software, methodical tools for organization and modeling of accounting, analysis, control, audit, taxation, as well as for data collection and analysis.

### ***Orientation of the educational programme***

Educational and professional, professional, practical. Emphasis on the in-depth study of the modern paradigm of financial analysis for the study of socio-

economic phenomena, processes at the macro- and micro-economic levels.

***The main focus of the educational programme***

Emphasis on a broad overview and deep knowledge of the field of financial, strategic and experimental analysis of business entities based on modern interdisciplinary approaches. The ability to understand and critically evaluate the transformational processes taking place in society.

Keywords: financial analysis, business analysis, strategic analysis, analytical support, analytical modeling, experimental economic analysis

***Features of the programme***

The programme assumes the need for scientific research and practice.

The programme provides the ability to solve complex tasks in specialized fields of activity, to carry out financial analysis of economic systems

**4 – EMPLOYABILITY AND FURTHER EDUCATION OF GRADUATES**

***Employability***

Employment at enterprises of various forms of ownership, in public authorities and local self-government bodies, as well as in non-governmental organizations, in positions involving responsibilities related to accounting, analysis, control, auditing, and taxation.

After graduating from the educational and professional programme, the graduate is able to perform the professional work specified in the National Classifier of Ukraine “Classifier of Professions **DK 003:2010**” and can hold the corresponding primary position:

241 Professionals in the field of civil service, auditing, accounting, labour and employment, marketing, business efficiency, rationalization of production and intellectual property.

2411 Professionals in the field of auditing and accounting

2411.2 Auditor

2411.2 Accountant-auditor

2411.2 Tax and duties consultant

2412.2 Analyst in the field of professional employment

2412.2 Labour economist

2414 Professionals in matters of financial and economic security of enterprises, institutions and organizations

2414.2 Financial and economic security professionals

2419.3 State auditor

2419.3 Accountant specialist

2433 Professionals in the field of information and information analysis.

2433.2 Analyst of consolidated information

244 Professionals in the fields of economics, sociology, archeography, archaeology, geography, criminology and paleography

2441.2 Investment analyst

2441.2 Credit analyst  
 2441.2 Economist  
 2441.2 Economist in accounting and analysis of economic activity  
 2441.2 Economist on taxes and fees  
 2441.2 Economist in financial work  
 2441.2 Economic adviser  
 2441.2 Consultant on economic issues  
 2441.2 Member of the audit committee  
 2441.2 Member of the supervisory board

***Further training***

Opportunity to pursue studies within the third (educational and scientific) level of higher education. Acquisition of additional qualifications within the system of postgraduate education.

**5 – TEACHING AND ASSESSMENT**

***Teaching and learning***

Student-centered learning, self-learning, problem-oriented learning with mandatory use of lectures, seminars, practical classes on problem solving, implementation of projects and research works, preparation of final qualification work

***Assessment***

Assessment is carried out in accordance with the “Regulations on the organization of the educational process of students” and the “Regulations on the assessment of the results of studies of students and postgraduates at SUTE” and includes the following forms of assessment: ongoing and final assessments, and certification. Ongoing assessment is conducted during practical or laboratory sessions and based on the results of independent work tasks. It involves evaluating students’ theoretical knowledge during seminars and the practical skills acquired during laboratory or practical tasks. Final assessment refers to evaluation procedures aimed at determining (measuring, assessing) whether the learning outcomes achieved by the student meet the requirements of the educational program for a particular educational component. It is carried out at the university in the form of pass/fail assessments and examinations.

Students’ learning outcomes at SUTE are assessed on a 100-point scale, where:  
 60–100 points – learning outcomes that entitle the student to receive ECTS credits;  
 0–59 points – unsatisfactory learning outcomes that do not entitle the student to receive ECTS credits

**6 – PROGRAMME COMPETENCES**

***Integral competence***

The ability to solve complex tasks and problems in the field of professional activity in accounting, analysis, control, auditing, taxation or in the learning process, which involves conducting research and/or implementing innovations and is characterized by the uncertainty of conditions and requirements

***General Competences (GC)***

- GC01. Ability to identify, pose 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. The ability to act on the basis of ethical considerations (motives).
- GC11. The ability to evaluate and ensure the quality of the work performed.

***Special (professional) competencies (SC)***

- SC01. The ability to form 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.
- SC02. The ability to organize the accounting process and regulate the activities of its executors in accordance with the requirements of the company's management.
- SC02. The ability to organize the accounting process and regulate the activities of its executors in accordance with the requirements of legislation and enterprise management.
- SC03. The ability to apply theoretical, methodological and practical approaches to the organization of accounting, control, planning and optimization of tax calculations.
- SC04. Ability to prepare financial statements according to international standards, correctly interpret, publish and use relevant information to make effective management decisions.
- SC05. The ability to apply methods and techniques of analytical support of modern management systems, taking into account the company's development strategy in conditions of uncertainty, risk and/or information asymmetry.
- SC06. Use international standards of quality control, auditing, review, other assurance and related services in compliance with the requirements of professional ethics in the process of practical activities.
- SC07. The ability to formulate tasks, improve methods and implement modern methods of financial and management accounting, analysis, auditing and taxation in accordance with the strategic goals of the enterprise.
- SC08. Ability to perform administrative and management functions in the field of business entities, public sector bodies.
- SC09. The ability to carry out consulting activities for owners, management of the enterprise and other users of information in the field of accounting, analysis, control, auditing, taxation.

- SC10. The ability to conduct scientific research in order to solve the actual problems of theory, methodology, organization and practice of accounting, auditing, analysis, control and taxation.
- SC11. To analyze financial and non-financial data to generate relevant information for the purposes of making management decisions.
- SC12. The ability to apply knowledge of theoretical, methodological and practical provisions of the analytical process, to develop and evaluate the effectiveness of managerial decision-making by business entities.
- SC13. Ability to use modern information and software for obtaining and processing data in the field of experimental, financial and strategic analysis.
- SC14. The ability to apply basic methods of setting and solving problems of systemic, strategic and financial analysis in conditions of uncertainty of goals, external conditions and conflicts.

### **7 – PROGRAMME LEARNING OUTCOMES**

- PO01. To be able to develop and raise the general cultural and professional level, independently master new work methods and knowledge regarding a comprehensive vision of modern economic and management problems.
- PO02. To know the theory, methodology and practice of forming accounting information according to the stages of the accounting process and control for modern and potential management needs of business entities, taking into account professional judgment.
- PO03. To communicate freely in a foreign language orally and in writing when discussing the results of research and innovations.
- PO04. To organize, develop, model accounting systems and to coordinate the activities of accounting personnel taking into account the needs of the management of business entities.
- PO05. To possess innovative technologies, to justify the choice and to explain the application of new methods of preparation and provision of accounting information for the needs of management of the business entity.
- PO06. To determine the information needs of users of accounting information in the management of the enterprise, to provide advice to the management staff of the business entity regarding accounting information.
- PO07. To develop internal company standards and forms of management and other reports of economic entities.
- PO08. To substantiate the choice of the optimal system of taxation of the business entity on the basis of the current tax legislation.
- PO09. To form financial statements according to national and international standards for business entities at the corporate level, to publish and use relevant information for management decision-making.

- PO10. To collect, evaluate and analyze financial and non-financial data to generate relevant information for management decision-making purposes.
- PO11. To develop and evaluate the effectiveness of the control system of business entities.
- PO12. To justify innovative approaches to the information provision of the system of control over the use of resource potential of business entities and public sector bodies, taking into account the business development strategy.
- PO13. To know the international standards of quality control, audit, review, other assurance and related services in compliance with the requirements of professional ethics.
- PO14. To justify the choice and order of application of management information technologies for accounting, analysis, audit and taxation in the management decision-making system in order to optimize them.
- PO15. To apply scientific research methods in the field of accounting, auditing, analysis, control and taxation and to implement them in professional activity and economic practice.
- PO16. To carry out public business and scientific communications in order to solve communicative tasks in state and foreign languages.
- PO17. To prepare and justify conclusions for consulting the owners, management of the business entity and other users of information in the field of accounting, analysis, control, audit, taxation.
- PO18. To adhere to the norms of professional and academic ethics, to maintain balanced relations with members of the team (team), consumers, contractors, contact audiences.
- PO19. To be able to design, plan and carry out search and intelligence work, to carry out their informational, methodical, material, financial and personnel support.

## **8 – RESOURCE SUPPORT FOR THE IMPLEMENTATION OF THE PROGRAMME**

### *Staffing*

Availability of a department responsible for the training of master's degree students. Availability of scientific and pedagogical staff within the department, who are responsible for the training of master's degree students and hold scientific degrees and titles. The director of the educational programme must have a scientific degree and a scientific title in the relevant subject area, as well as have at least 7 years of scientific and pedagogical work experience. The involvement of practitioners in delivering courses within the professional training cycle is possible

### *Material and technical resources*

Fully comply 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» are in operation. The university is equipped with modern computer labs with specialized software, a Training and Research Center for Business Simulation, and a functioning Smart Library. All necessary conditions have been created to ensure access to education for persons with disabilities. SUTE also maintains a developed social and living infrastructure.

***Information and educational-methodical support***

An ECTS Information Package is developed for each educational program at the university. Through their personal account in the automated system «MIA: Education», each student can view and create their individual study plan, access the curriculum, monitor earned grades for courses, check the class schedule, and communicate with participants in the educational process. Course summaries, outlines, syllabi and assessment criteria for educational components are available on the university's corporate distance learning platform. The university's electronic repository provides full-text access to SUTE's scientific and educational literature, as well as manuscripts of qualification papers and dissertations for academic degrees. For the convenience of higher education students, the university has developed a Course Catalog, according to which students may select elective educational components.

**9 – ACADEMIC MOBILITY**

***National Credit Mobility***

According to the terms of credit mobility, all credits that the student obtained outside the place of primary education and that are components of the educational programme are reccredited

***International Credit Mobility***

According to international cooperation programmes, the best students of the State University of Trade and Economics with knowledge of foreign languages and according to the rating of SUTE have the opportunity to study abroad

***Training of foreign students***

Implemented in accordance with the requirements of current legislation.

**3.2. LIST OF COMPONENTS OF THE EDUCATIONAL PROGRAMME AND THEIR LOGICAL CONSISTENCY**

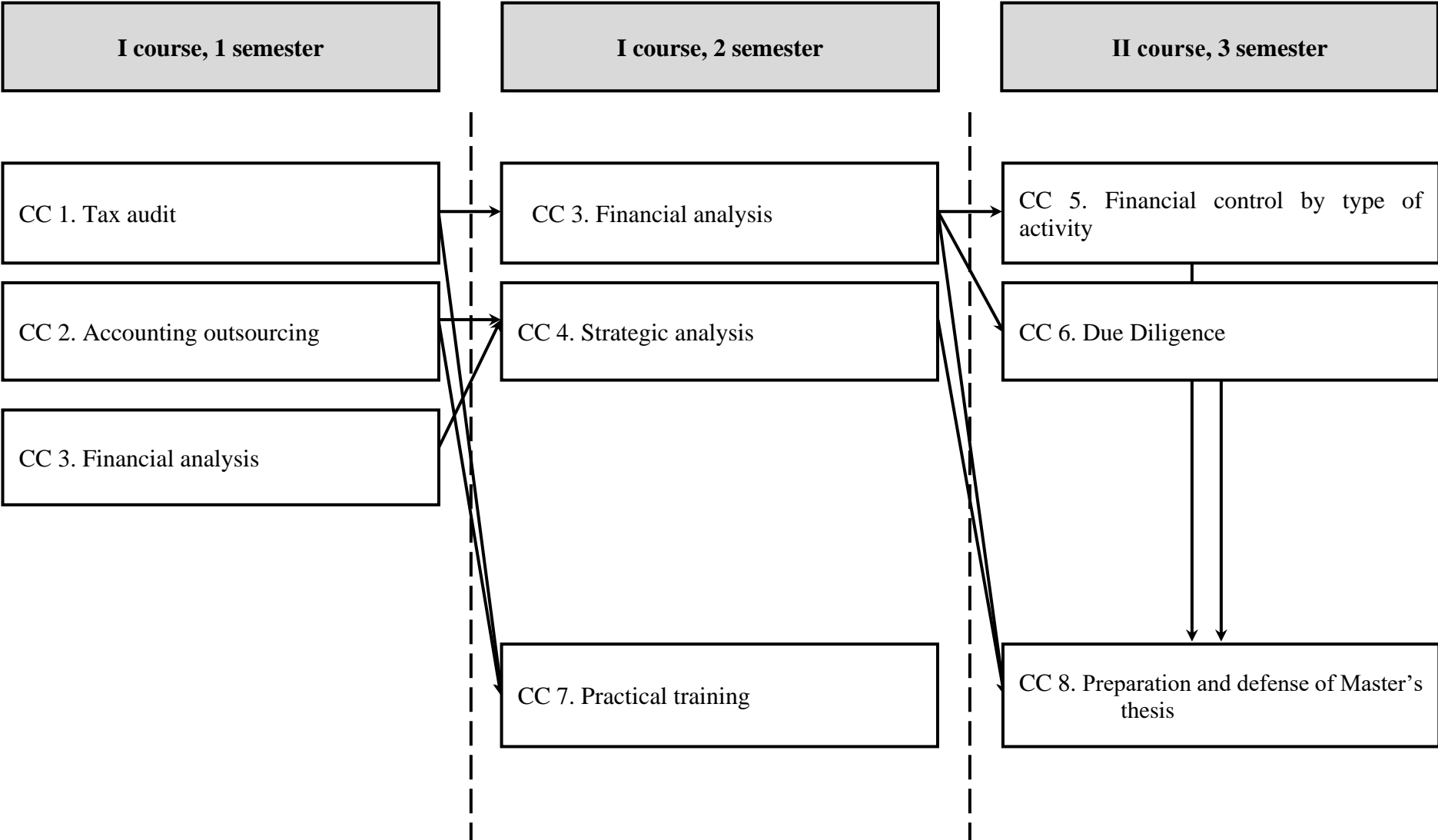
**3.2.1. List of components of the EP**

Code	Educational Components of the Programme	ECTS credits	Form of assessment
<b><i>Compulsory Components</i></b>			
CC 1	Tax audit	6	Exam
CC 2	Accounting outsourcing	6	Exam
CC 3	Financial analysis	13,5	Exam

CC 4	Strategic analysis	7,5	Exam
CC 5	Financial control by type of activity	6	Exam
CC 6	Due Diligence	6	Exam
CC 7	Practical training	9	Credit
CC 8	Preparation and defense of Master's thesis	12	Defense
<b>Total amount of compulsory components</b>		<b>66</b>	
<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
<b>Total amount of elective components</b>		<b>24</b>	
<b>TOTAL AMOUNT OF THE EDUCATIONAL PROGRAMME</b>		<b>90</b>	

Higher education students select elective courses through their personal account on the «MIA: Education» portal. Descriptions of the courses and their prerequisites are provided in the SUTE Course Catalog.

**3.2.2. STRUCRUTAL-LOGICAL SCHEME OF THE EP**



### 3.3. STUDENT CERTIFICATION FORM

Student certification is carried out in the form of Master's thesis public defense. Master's thesis should involve solving a complex task or problem in the field of accounting, analysis, control, auditing and/or taxation. Master's thesis must not contain academic plagiarism, fabrication or falsification. 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.

### 3.4. MATRIX OF CORRESPONDENCE OF PROGRAMME COMPETENCIES TO COMPULSORY COMPONENTS OF THE EDUCATIONAL PROGRAM

Components/ Competences	CC 1	CC 2	CC 3	CC 4	CC 5	CC 6	CC 7	CC 8
GC01	+	+	+	+		+	+	+
GC02								+
GC03	+	+		+				
GC04	+		+	+	+	+	+	+
GC05	+		+	+				+
GC06		+	+	+		+	+	+
GC 07		+						
GC 08	+	+				+	+	+
GC 09		+			+		+	+
GC10	+	+			+			+
GC11	+	+				+	+	+
SC01		+	+	+			+	+
SC02		+					+	+
SC03	+	+					+	+
SC04		+	+				+	+
SC05			+	+		+	+	+
SC06	+							+
SC07	+	+	+	+	+		+	+
SC08		+			+			
SC09	+	+	+	+	+	+		+
SC10	+	+	+	+	+	+	+	+
SC11			+	+		+	+	+
SC12			+	+	+	+	+	+
SC13			+	+			+	+
SC14			+	+			+	+

### 3.5. MATRIX OF PROVIDING PROGRAMME LEARNING OUTCOMES (PO) WITH COMPULSORY COMPONENTS OF THE EDUCATIONAL PROGRAMME

Components/ Programme learning outcomes	CC 1	CC 2	CC 3	CC 4	CC 5	CC 6	CC 7	CC 8
PO01	+	+	+	+	+		+	+
PO02		+					+	
PO03								+
PO04		+					+	+
PO05		+					+	+
PO06		+					+	+
PO07		+					+	
PO08	+		+			+	+	+
PO09		+					+	
PO10			+	+	+	+	+	+
PO11					+	+	+	+
PO12					+			+
PO13	+						+	+
PO14	+	+	+	+			+	+
PO15	+	+	+	+	+	+	+	+
PO16								+
PO17	+	+	+	+	+	+	+	+
PO18	+	+			+		+	+
PO19							+	+

**LIST OF RECOMMENDED ELECTIVE COMPONENTS**

<b>Code</b>	<b>Educational components</b>	<b>ECTS credits</b>
EC 1	Anti-corruption audit	6
EC 2	M&A Audit Support	6
EC 3	Accounting and financial reporting according to international standards	6
EC 4	Experimental economic analysis	6
EC 5	Monitoring of financial and economic activities	6
EC 6	Forensic	6