ACCOUNTING AND TAX CONSULTING
Subject area D1 Accounting and Taxation
Field of Study D Business, Administration and Law
Cycle of Higher Education – Second (Master's)
Profile of the Educational Programme

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
Higher Education Level and Qualification Name in the Original Language	Second (Master's) cycle of higher education Qualification – Master of Accounting and Taxation
Field of Study	D Business, Administration and Law
Subject area	D1 Accounting and Taxation
Educational Programme Official Name	Accounting and Tax Consulting
Restrictions on Modes of Study	There are no restrictions.
Compliance with the Higher Education Standard 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)
Diploma Type and the Educational Programme Scope	Master's degree, unitary, 90 ECTS credits, term of training for 1 year 4 months
Accreditation Availability	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
Programme Validity Period	valid until the approval of the new edition of the educational programme
Internet Address for Permanent Placement of the Educational Programme Description	https://knute.edu.ua/
2-THE PURPOSE OF THE EDUCATIONAL PROGRAMME	
Training highly qualified professionals who, based on the programme competences acquired in accounting and taxation, are capable of preparing and interpreting information required for decision-making at all levels of management; providing consultancy services on the organisation and optimisation of an enterprise's tax policy; and solving complex tasks and problems in accounting, analysis, control,	

auditing and taxation that are characterised by uncertainty in their conditions and requirements and by sustainable development objectives.
3-CHARACTERISTICS OF THE EDUCATIONAL PROGRAMME
Subject Area
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. ***Learning objectives:*** training specialists capable of solving complex tasks and problems in accounting, analysis, control, auditing, taxation and reporting that are characterised by uncertainty in their conditions and requirements. ***Theoretical content of the subject area:*** concepts, categories, theories and principles of accounting, analysis, control, auditing, taxation and reporting. ***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 organisation of accounting, control, auditing, analysis and taxation. ***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.
Educational Programme Orientation
Educational-professional, applied, research
The Main Focus of the Educational Programme
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. The list of competencies and program learning outcomes is adapted to the requirements of the International Accounting Education Standards Board, IAESB. ***Key words:*** accounting, taxation, international accounting standards, International Financial Reporting Standards, professional ethics, tax consultancy, analysis, control, auditing, strategic management accounting, accounting outsourcing, tax management, integrated reporting and sustainable development.
Educational Programme Features
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. The educational program is accredited by the Chartered Institute of Management Accountants of Great Britain (CIMA).
4– EMPLOYABILITY AND FURTHER EDUCATION OPPORTUNITIES FOR GRADUATES

Employability
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 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 Education Opportunities
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 learning
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 competency	
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	Ability 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 based on ethical considerations (motives).
GC 11	Ability to evaluate and ensure the quality of work performed.
Special (professional, , subject-specific) competences (SC)	
SC01	Ability to generate and use accounting information to make effective managerial decisions at all levels of enterprise management to enhance business efficiency, effectiveness and social responsibility, and to ensure sustainable development.
SC02	Ability to organise the accounting process and regulate the activities of its executors according to the requirements of enterprise management.
SC03	Ability to apply theoretical, methodological and practical approaches to the organisation of accounting, control, planning and optimisation of tax

	calculations.
SC04	Ability to prepare financial and non-financial reports, including sustainability reports, in accordance with international standards, and to accurately interpret, disclose and use the relevant information to make effective managerial decisions.
SC05	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.
SC06	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.
SC07	Ability to formulate tasks, improve methodologies and implement modern methods of financial and management accounting, analysis, auditing and taxation in accordance with the strategic objectives of the enterprise and the sustainable development goals.
SC08	Ability to perform administrative and managerial functions in the sphere of economic entities' activity, public sector institutions.
SC09	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.
SC10	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	To be able to develop and enhance one's general cultural and professional competence, independently acquire new working methods and knowledge, and gain a comprehensive understanding of contemporary issues in economics, management and sustainable development.
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 in a foreign language, both orally and in writing, when discussing research findings, innovations and stakeholders' requirements regarding the content of an enterprise's financial and non-financial reporting, including sustainability reporting.
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 identify the information needs of users of accounting information in enterprise management through the use of financial and non-financial reporting, including integrated and sustainability reporting, and to provide advice to the management personnel of the business entity.
PLO7	To develop internal corporate standards and formats for management and

	other types of reporting, including sustainability reporting, 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 and non-financial statements, including sustainability reports, for business entities at the corporate level in accordance with national and international standards, and to disclose and use the relevant information for management decision-making.
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 substantiate the choice and procedure for applying management information technologies in accounting, analysis, auditing, taxation and reporting within the management decision-making system to optimise these processes.
PLO15	To apply scientific research methods in the fields of accounting, auditing, analysis, control, taxation and reporting, and to 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 substantiate conclusions for advising the owners and management of business entities, as well as other users of information, on accounting, analysis, control, auditing and taxation, using financial, tax, management and sustainability reporting.
PLO18	Adhere to the norms of professional and academic ethics, maintain a balanced relationship with team members (team), consumers, contractors, and 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 PROGRAMME IMPLEMENTATION
Staffing
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.

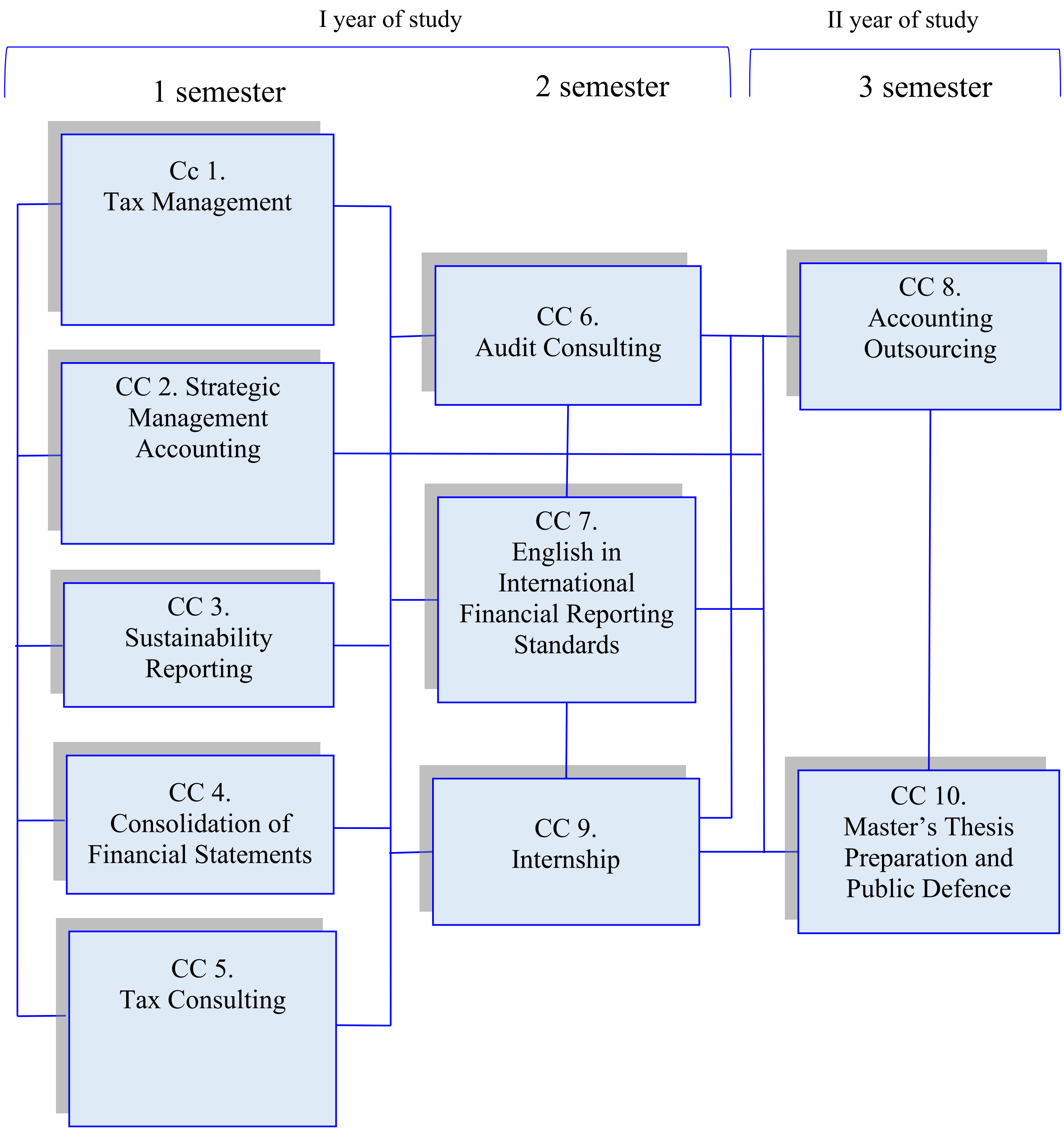
All academic staff undergo an internship or professional development at least once every five years.
Material and technical support
Fully complies with the Licensing Requirements for Educational Activity. For the convenience of higher education applicants, a corporate distance learning system and the 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 educational-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 Moodle. 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 students, the University has developed a Course Catalogue, according to which students are entitled to select elective educational components from the list presented in the SUTE Academic Disciplines Catalogue available in the “MIA: Education” electronic account.
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.
Foreign higher education students training
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 Control
	Compulsory components		
CC 1.	Tax Management	6	Exam
CC 2.	Strategic Management Accounting	6	Exam
CC 3.	Sustainability Reporting	6	Exam
CC 4.	Consolidation of Financial Statements	6	Exam
CC 5.	Tax Consulting	6	Exam
CC 6.	Audit Consulting	9	Exam
CC 7.	English in International Financial Reporting Standards	6	Exam
CC 8.	Accounting Outsourcing	6	Exam
CC 9.	Internship	9	Credit
CC 10.	Master's Thesis Preparation and Public Defence	12	Defence
Total Volume of Compulsory Components:		**72**	
	Elective components		
EC 1.	Educational component 1	6	Exam
EC 2.	Educational component 2	6	Exam
EC 3.	Educational component 3	6	Exam
Total Volume of Elective Components		**18**	
TOTAL EP VOLUME:		**90,0**	

Higher education students choose their elective disciplines through their personal account on the portal "MIA: Education". Descriptions of the disciplines and their prerequisites are available in the SUTE Catalogue of Disciplines.

2.2 Structural and logical scheme of EP



3. FORMS OF ATTESTATION OF HIGHER EDUCATION STUDENTS

Attestation is carried out in the form of a public defence of a qualification thesis. The qualification thesis should provide for the solution of a complex specialised task or problem in the field of modern marketing, which involves research and/or innovation and is characterised by uncertainty of conditions and requirements. The qualification thesis must not contain academic plagiarism, including incorrect textual borrowings, fabrication and falsification. The qualification thesis must be published on the official website of the higher education institution, its subdivision or placed in its repository.

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	CC 10
GC01	*	*	*	*	*	*		*	*	*
GC02							*			*
GC03	*	*	*	*	*			*	*	*
GC04	*	*	*	*	*	*	*	*		*
GC05			*		*	*		*		*
GC06	*	*	*		*				*	*
GC07			*	*			*	*	*	*
GC08		*	*		*	*		*	*	*
GC09	*	*	*	*	*	*		*	*	*
GC10	*		*	*	*	*		*	*	*
GC11	*	*	*	*	*	*		*	*	*
SC01		*		*	*			*	*	*
SC02		*						*	*	*
SC03	*				*			*	*	*
SC04			*	*			*		*	*
SC05	*	*	*						*	*
SC06						*			*	*
SC07		*	*		*	*		*	*	*
SC08	*		*						*	*
SC09	*	*	*		*	*	*	*	*	*
SC10	*	*	*	*	*	*	*	*	*	*

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

List of Recommended Elective Components

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

Developed by a working group consisting of:

1. OLENA FOMINA – Doctor of Sciences (Economics), Professor, Head of the Department of Accounting and Taxation – Head of the Working Group.
2. OLHA ROMASHKO – PhD in Economics, Associate Professor, Associate 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. OLENA MOSHKOVSKA – Doctor of Sciences (Economics), Professor, Professor of the Department of Accounting and Taxation
5. SVITLANA SEMENOVA – PhD in Economics, Associate Professor, Associate Professor of the Department of Accounting and Taxation
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7. MYKYTA YEMELIANOV – first-year Master's student, Educational Programme «Accounting and Tax Consulting»
8. OLHA BOLSHAKOVAT – Director of the Private Enterprise "Audit Firm 'CONTACT-AUDIT'"

Reviews are feedback from external stakeholders*:*

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