

1. PROFILE OF EDUCATIONAL PROGRAMME

ACCOUNTING, TAXATION AND AUDIT

Subject Area D1 Accounting and Taxation

Field of Study D Business, Administration and Law

Level of Higher Education – The First (Bachelor)

1- General Information	
Full name of HEI (Higher Educational 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 qualification name in the original language	Bachelor's degree subject area "Accounting and Taxation"
Field of study	D Business, Administration and Law
Спеціальність	D1 Accounting and Taxation
Educational programme official name	Accounting, Taxation and Audit
Restrictions on forms of education	No restrictions
Compliance with the standard of higher education of the Ministry of Education and Science of Ukraine	Responds to the standard of higher education of the Ministry of Education and Science of Ukraine (approved by order No. 1260 dated 11/19/2018)
Diploma type and volume of the programme	Bachelor's diploma, single. On the basis of Complete General Secondary Education - 240 ECTS credits; On the basis of Associate bachelor's “.(Associate specialist): - specialty 071 "Accounting and taxation" of at least 120 ECTS credits; - other specialties of not less than 180 ECTS credits.
Accreditation	Accreditation certificate series UD № 11015984 dated 06/06/2022, issued by the Ministry of Education and Science of Ukraine
Cycle/level	NQF of Ukraine (National Qualifications Framework of Ukraine) -6 level, FQ-EHEA - first cycle, EQF-LLL-6 level
Prerequisites	complete general secondary education
Language of Training	Ukrainian, English
Programme validity period	Prior to the approval of the new version of the educational and vocational program
Internet address for permanent placement of the programme description	https://knute.edu.ua
2- The Purpose of the Educational Programme	
Training of specialists capable on the basis of mastering theoretical knowledge and practical skills in accounting, taxation, analysis, control and auditing, can carry out professional activities	

aimed at providing users with accounting and analytical information for making management decisions, generating reports, providing audit services and other related services objects of management
3- CHARACTERISTICS OF THE EDUCATIONAL PROGRAMME
<i>Subject Area</i>
<i>Object(s) of study:</i> theoretical, methodical, organizational and practical principles of accounting, control, audit and analysis of business entities and their taxation. <i>Training goals:</i> training specialists capable of solving complex specialized tasks and applied problems in the field of accounting, analysis, control, auditing, taxation. <i>Theoretical content of the subject area:</i> concepts, categories, theories and concepts of accounting, analysis, control, audit, taxation. <i>Methods, techniques and technologies:</i> general scientific and special methods, techniques, procedures for the organization and implementation of accounting, analysis, control, audit and taxation. <i>Tools:</i> modern information systems and computer technologies, standard, special and industry packages of accounting, analysis, control, audit, taxation application programs.
<i>Educational Programme Orientation</i>
Educational-professional programme is aimed at training specialists who combine basic humanitarian, general economic knowledge with practical skills in accounting, taxation, analysis, control and audit.
<i>Main Focus of the Educational Programme</i>
Emphasis on the study of theoretical and practical principles of accounting, taxation, analysis, control and audit of entrepreneurial activity. The list of competencies and programmatic learning outcomes is harmonized with the requirements of the International Accounting Education Standards Board (IAESB) Keywords: financial accounting, management accounting, taxation, reporting, audit, control, analysis, information technologies in accounting and auditing.
<i>Features of the Programme</i>
In the cycle of professional and Internship there are disciplines, the study of which will allow to master theoretical knowledge and practical skills of accounting, taxation, analysis, control and audit according to national and international standards. The educational and professional program is accredited by the Association of Chartered Certified Accountants (ACCA) and the Chartered Institute of Management Accountants (CIMA, Great Britain), which will allow bachelors to simplify the procedure for obtaining relevant qualifications after graduation. The educational components take into account the strategy of harmonization of the processes of obtaining higher education in the specialty with the national system of certification of auditors, as well as the digital awareness of specialists. Internship at enterprises of various sectors of the economy is provided. Cooperation with professional public accounting and auditing organizations.
4 – SUITABILITY OF GRADUATES FOR EMPLOYMENT AND FURTHER EDUCATION
<i>Suitability for Employment</i>
<i>The sphere of professional activity according to the received education in the specialty "Accounting and taxation" is accounting, taxation, analysis, control and audit, consulting on business and management, financial services, vocational education.</i> Positions that a graduate is qualified to hold in accordance with the Classification of Occupations DK 003:2010, approved by Order No. 327 of the State Consumer Standards Service of Ukraine dated July 28, 2010: 1229.1 Chief State Tax Inspector-Inspector, Chief State Auditor

1231 Chief accountant 1232 Head of the accounting group 2310 Managers of small enterprises without management staff 2310.2 Teacher of a higher education institution 2411 Professionals in the field of audit and accounting 2411.1 Researchers (audit and accounting) 2411.1 Auditors, accountants and auditors 2414.2 2414.2 Financial and economic security analyst 2419.2 Business performance consultant 2419.3 Specialist accountant 2441.2 Economist in accounting and analysis of economic activity 3433 Accountant 3439 Inspector-auditor 3442 Auditor-inspector of taxation Subject to the acquisition of practical experience and confirmation of the relevant professional qualifications, a graduate may acquire the right to conduct audit activities and hold the position of an auditor. Ability to adapt to the following areas of related professional activity: in the field of valuation, foreign economic activity, research and development.
Further Training
Ability to study programs of the second cycle of higher education (Master).
5- TEACHING AND ASSESSMENT
Teaching and training
Teaching style - student-centred, innovation-oriented learning. Combined approach to learning. Lectures, practical labs, seminars, workshops, independent work, coursework, practical training, teacher consultations
Assessment
Current control, final control, qualifying examination. The assessment is carried out in accordance with the Regulations on the organisation of the educational process of students, the Regulations on the assessment of the learning outcomes of undergraduate and postgraduate students at DTEK, the Regulations on the rating system for assessing the performance of DTEK students
6- PROGRAMME COMPETENCES
Integral Competence (IC)
Ability to solve complex specialised tasks and practical problems in the course of professional activity in the field of accounting, taxation, analysis, control, audit or in the process of study, which involves the application of theories and methods of economic science and is characterised by complexity and uncertainty of conditions
General Competences (GC)
GC01. Ability to learn and master modern knowledge. GC02. Ability to think abstractly, analyse and synthesise. GC03. Ability to work in a team. GC04: Ability to work autonomously. GC05. Appreciation and respect for diversity and multiculturalism. GC06. Ability to act on the basis of ethical considerations (motives). GC07. Ability to be critical and self-critical. GC08. Knowledge and understanding of the subject area and understanding of professional activities. GC09. Ability to communicate in the state language both orally and in writing. GC10. Ability to communicate in a foreign language. GC11. Skills in using modern information systems and communication technologies. GC12. Ability to act socially responsibly and consciously.

GC13. Ability to conduct research at the appropriate level. GC14. Ability to exercise their rights and responsibilities as a member of society, to understand the values of civil (free democratic) society, the rule of law, human and civil rights and freedoms in Ukraine. GC15. The ability to preserve and enhance moral, cultural, scientific values and achievements of society based on an understanding of the history and patterns of development of the subject area, its place in the general system of knowledge about nature and society and in the development of society, technology and technology, and to lead a healthy lifestyle. GC16. Ability to make decisions and act in accordance with the principle of inadmissibility of corruption and any other manifestations of dishonesty
<i>Special (Professional) Competences (SC)</i>
SC01. Ability to study trends in economic development using the tools of macro- and microeconomic analysis, to make generalisations about the assessment of the manifestation of individual phenomena inherent in modern processes in the economy. SC02. Use mathematical tools to study socio-economic processes, solve applied problems in the field of accounting, analysis, control, audit, taxation. SC03. Ability to reflect information on business transactions of business entities in financial and management accounting, their systematisation, summarisation in reporting and interpretation to meet the information needs of decision makers. SC04. Apply knowledge of law and tax legislation in the practical activities of business entities. SC05. To analyse the economic activity of the enterprise and financial analysis for the purpose of making management decisions. SC06. To carry out accounting procedures using specialised information systems and computer technologies. SC07. Apply audit and assurance techniques. SC08. Identify and assess the risks of failure to achieve the entity's management goals, non-compliance with legislation and regulation of activities, unreliable reporting, and preservation and use of its resources. SC09. To carry out external and internal control of the company's activities and its compliance with accounting and taxation legislation. SC10. Ability to apply ethical principles in the performance of professional duties. SC11. Demonstrate an understanding of the requirements for professional activity due to the need to ensure sustainable development of Ukraine, its strengthening as a democratic, social, legal state. <i>SC 12. Ability to implement safe technologies, choose optimal working conditions and modes, design and organise workplaces based on modern technological and scientific achievements in the field of occupational health and safety</i> <i>SC 13. Ability to take measures to eliminate the causes of accidents and occupational diseases at work</i>
7 – PROGRAMME LEARNING OUTCOMES
PLO 01. To know and understand economic categories, laws, causal and functional relationships that exist between processes and phenomena at different levels of economic systems. PLO 02. To understand the place and importance of accounting, analytical, control, tax and statistical systems in the information support of users of accounting and analytical information in solving problems in the field of social, economic and environmental responsibility of enterprises. PLO 03. Determine the essence of objects of accounting, analysis, control, audit, taxation and understand their role and place in economic activity. PLO 04. To formulate and analyse financial, management, tax and statistical reporting of enterprises and correctly interpret the information received for making management decisions. PLO 05. Possess methodological tools for accounting, analysis, control, audit and taxation of economic activity of enterprises.

PLO 06. To understand the peculiarities of the practice of accounting, analysis, control, audit and taxation of enterprises of various forms of ownership, organisational and legal forms of management and types of economic activity. PLO 07. To know the mechanisms of functioning of the budget and tax systems of Ukraine and take into account their features in order to organise accounting, choose a taxation system and form reporting at enterprises. PLO 08. Understand the organisational and economic mechanism of enterprise management and evaluate the effectiveness of decision-making using accounting and analytical information. PLO 09. Identify and assess the risks of economic activity of enterprises. PLO 10. Understand the theoretical foundations of audit and be able to apply its methods and procedures. PLO 11. Identify areas for improving the efficiency of financial resources formation, distribution and control of their use at the level of enterprises of various organisational and legal forms of ownership. PLO 12. Apply specialised information systems and computer technologies for accounting, analysis, control, audit and taxation. PLO 13. Understand the peculiarities of the functioning of enterprises in modern economic conditions and demonstrate an understanding of their market positioning. PLO 14. To be able to apply economic and mathematical methods in the chosen profession. PLO 15. To have general scientific and special methods of research of socio-economic phenomena and economic processes in the enterprise. PLO 16. Possess and apply knowledge of the state and foreign languages for the formation of business papers and communication in professional activities. PLO 17. To be able to work both independently and in a team, to show leadership and responsibility in work, to adhere to ethical principles, to respect individual and cultural diversity. PLO 18. Analyse the development of accounting systems, models and methods at the national and international levels in order to justify the feasibility of their implementation at the enterprise. PLO 19. To adhere to a healthy lifestyle, safety of employees' life and take measures to preserve the environment. OB20. To perform professional functions taking into account the requirements of social responsibility, labour discipline, be able to plan and manage time. PLO 21. To understand the requirements for the speciality due to the need to ensure sustainable development of Ukraine, its strengthening as a democratic, social, legal state. PLO 22. To understand and exercise their rights and responsibilities as a member of society, to realise the values of a free democratic society, the rule of law, human and civil rights and freedoms in Ukraine. PLO 23. To preserve and increase the achievements and values of society based on an understanding of the place of the subject area in the general system of knowledge, to use different types and forms of physical activity for a healthy lifestyle.
8-RESOURCE SUPPORT FOR PROGRAMME IMPLEMENTATION
<i>Staffing</i>
Fully complies with the Licensing requirements for conducting educational activities. The implementation of the educational and professional programme is provided by academic staff with a scientific degree and academic title who meet the requirements of the current legislation of Ukraine and 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 research and teaching staff undergo internships/professional development every five years.
<i>Logistical and Technical Support</i>
Fully complies with the Licensing Requirements for Educational Activities. For the convenience of higher

education students, the corporate distance learning system and the automated educational process management system "MIA: Education". The university has modern computer labs with specialised software, an Educational and Research Centre for Business Simulation and a Smart Library. All conditions are created for the education of people with disabilities. SUTE's social infrastructure is available.
<i>Information, Educational and Methodological Support</i>
The ECTS Information Package has been developed for the study programme. The student can view his/her individual plan through the personal electronic cabinet "MIA: Education" can review and form their own individual plan, view the curriculum, class schedule, points obtained in disciplines and communicate with participants in the educational process. The educational and methodological support of the educational programme (programmes, work programmes, lecture notes; assignments for practical classes; recommendations for independent work; collections of test tasks; tasks or cases to control students' knowledge and skills) and syllabi of disciplines are posted on the corporate distance learning platform Moodle. The university's electronic repository provides full-text access to SUTE's scientific and educational literature, manuscripts of qualification papers and dissertations for academic degrees, etc. Students have the right to choose elective educational components, a list of which is presented in the Catalogue of SUTE's academic disciplines in the MIA: Education".
9- ACADEMIC MOBILITY
<i>National Credit Mobility</i>
National credit mobility is carried out within the framework of memoranda of cooperation between SUTE and other higher education institutions (research institutions) of Ukraine in accordance with the law
<i>International Credit Mobility</i>
The University has concluded cooperation agreements between SUTE and foreign higher education institutions, which provide for partnership exchanges and student training under international programmes and projects within the Erasmus+ programme
<i>Training of Foreign Higher Education Students</i>
It is carried out in accordance with the requirements of the current legislation

2. LIST OF EDUCATIONAL PROGRAMME COMPONENTS AND THEIR LOGICAL SEQUENCE.

2.1 List of EP Components

Code	Components of the educational programme (academic disciplines, term projects (papers), placement, qualification exam, final qualification work)	The number of credits	Form of control
1	2	3	
Compulsory Components (CC)			
CC 1.	Foreign Language for Professional Purposes	24	Exam
CC 2.	Financial Mathematics	6	Exam
CC 3.	Economic Theory	6	Exam
CC 4.	Philosophy	6	Exam
CC 5.	Information Technology in Professional Activities	6	Exam
CC 6.	Legal Studies	6	Exam
CC 7.	Finance, Money and Credit	6	Exam
CC 8.	Statistics	6	Exam
CC 9.	Business Economics and Finance	6	Exam
CC 10.	Commercial Law	6	Exam
CC 11.	Tax System	6	Exam
CC 12.	Accounting	6	Exam
CC 13.	Financial Control	6	Exam
CC 14.	Financial Accounting	12	Exam
CC 15.	Accounting in the Public Sector	6	Exam
CC 16.	Information Systems and Technologies in Accounting and Auditing	4,5	Exam
CC 17.	Enterprise Reporting	4,5	Exam
CC 18.	Audit	6	Exam
CC 19.	Financial Analysis	6	Exam
CC 20.	Management Accounting	6	Exam
CC 21.	Accounting and Financial Reporting According to International Standards	6	Exam
CC 22.	International Standards on Auditing	6	Exam
CC 23.	Tax Audit	6	Exam
CC 24.	Practical Course "Business Simulation"	9	Exam
CC 25.	Internship 1	3	Credit
CC 26.	Internship2	6	Credit
CC 27.	Preparation for the Qualification Exam and Certification	3	Exam
The Total Amount of Compulsory Components:		180	
Elective Components of EP			
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
EC 5.	Educational Component 5	6	Exam
EC 6.	Educational Component 6	6	Exam
EC 7.	Educational Component 7	6	Exam
EC 8.	Information Wars 8	6	Exam
EC 9.	Educational Component 9	6	Exam

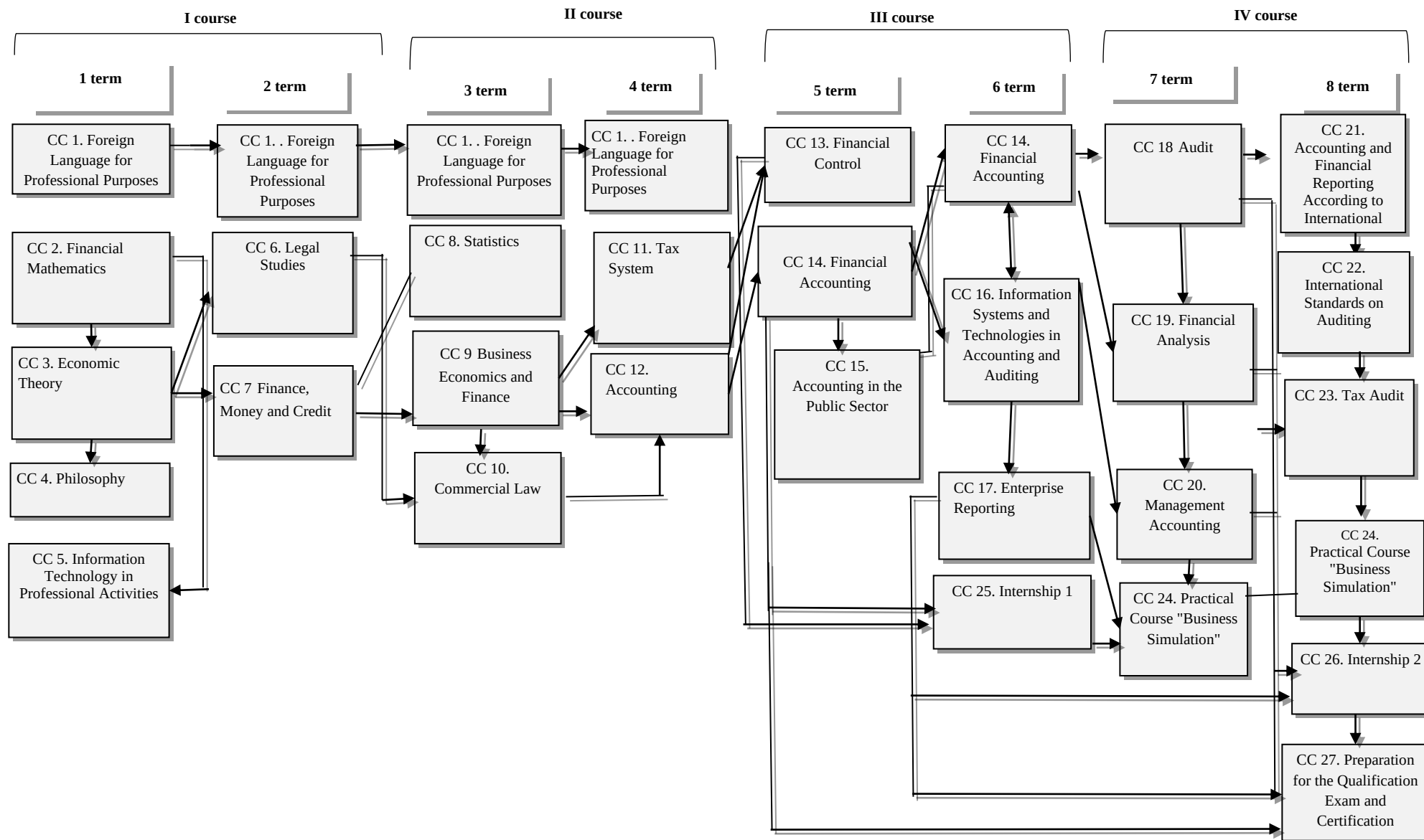
EC 10.	Educational Component 10	6	Exam
The Total Amount of Elective Components		60	
TOTAL AMOUNT OF THE EDUCATIONAL PROGRAMME		240	

Higher education students choose their elective disciplines through the personal account of the portal "MIA: Education" portal. The description of the disciplines and their prerequisites are presented in the SUTE Catalogue of Academic Disciplines.

3. FORMS OF CERTIFICATION OF HIGHER EDUCATION STUDENTS

Certification is carried out in the form of a qualification exam. The qualification exam involves verification of the achievement of learning outcomes defined by the Higher Education Standard and the first (bachelor's) level educational programme in Accounting and Taxation.

2.2. Structural and logical scheme of EP



4. MATRIX OF COMPLIANCE OF PROGRAMME COMPETENCES WITH COMPULSORY COMPONENTS OF THE EDUCATIONAL PROGRAMME

Components / Competences	CC 1	CC 2	CC 3	CC 4	CC 5	CC 6	CC 7	CC 8	CC 9	CC 10	CC 11	CC 12	CC 13	CC 14	CC 15	CC 16	CC 17	CC 18	CC 19	CC 20	CC 21	CC 22	CC 23	CC 24	CC 25	CC 26	CC 27	
GC01	*	*	*	*	*	*	*	*	*	*	*	*		*	*	*	*	*		*	*	*	*	*	*	*	*	*
GC02	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC03	*	*	*	*	*	*	*	*	*	*	*	*		*	*	*	*	*	*		*	*	*		*	*	*	*
GC04	*	*	*	*	*	*	*	*	*	*	*	*		*	*			*	*		*	*		*	*	*	*	*
GC05				*		*																			*	*	*	
GC06				*		*										*									*	*	*	
GC07				*												*		*					*		*	*	*	
GC08	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*			*			*		*		*	*	*	*
GC09		*	*	*	*	*	*	*	*	*	*	*		*	*			*			*	*			*	*	*	*
GC 10	*																								*	*		
GC 11					*											*								*	*	*	*	
GC 12	*		*	*		*	*			*	*	*	*	*	*			*			*		*		*	*	*	*
GC 13		*	*	*		*	*	*	*	*	*	*		*	*			*			*	*			*	*	*	*
GC14			*	*		*				*	*							*							*	*	*	
GC 15			*										*						*						*	*	*	
GC 16																		*		*		*			*	*	*	
SC 01			*			*	*	*	*		*	*		*		*			*	*					*	*	*	*
SC 02		*						*	*			*	*	*	*			*	*	*	*	*			*	*	*	*
SC 03												*		*	*			*	*		*	*	*	*	*	*	*	*
SC 04						*	*			*	*	*	*	*	*			*	*			*	*	*	*	*	*	*
SC 05									*											*					*	*	*	*
SC 06					*											*								*	*	*	*	*
SC 07																		*				*	*	*	*	*	*	*
SC 08									*				*	*				*	*	*	*		*	*	*	*	*	*
SC 09										*	*		*					*		*	*				*	*	*	*
SC 10	*			*										*				*				*	*	*	*	*	*	*
SC 11			*			*	*				*	*		*	*				*	*		*	*		*	*	*	*
SC 12												*	*	*					*			*			*	*	*	*
SC 13													*											*	*	*	*	*

5. MATRIX OF ENSURING PROGRAMME LEARNING OUTCOMES WITH THE RELEVANT 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	CC 9	CC 10	CC 11	CC 12	CC 13	CC 14	CC 15	CC 16	CC 17	CC 18	CC 19	CC 20	CC 21	CC 22	CC 23	CC 24	CC 25	CC 26	CC 27
PLO01			*	*		*	*	*	*	*	*	*		*										*	*	*	*
PLO02							*				*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
PLO03												*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
PLO04												*		*		*	*		*	*	*	*	*	*	*	*	*
PLO05												*	*	*	*		*	*	*	*	*	*	*	*	*	*	*
PLO06												*	*	*	*		*	*	*	*	*	*	*	*	*	*	*
PLO07							*			*	*			*	*			*							*	*	*
PLO08									*				*					*		*				*	*	*	*
PLO09									*									*	*	*					*	*	*
PLO10																						*	*		*	*	*
PLO11							*		*				*						*	*	*				*	*	*
PLO12					*											*		*							*	*	*
PLO13							*	*	*				*		*			*	*	*					*	*	*
PLO14		*	*		*		*	*	*			*		*	*	*				*	*				*	*	*
PLO15			*					*	*	*	*	*		*	*		*	*	*	*	*			*	*	*	*
PLO16	*																					*			*	*	*
PLO17				*								*	*	*	*		*	*	*		*				*	*	*
PLO18														*				*			*	*			*	*	*
PLO19													*											*	*	*	*
PLO20												*	*	*			*	*							*	*	*
PLO21						*				*		*		*				*	*			*			*	*	*
PLO22				*		*				*	*														*	*	*
PLO 23										*															*	*	*

Developed by a working group consisting of:

- | | |
|---------------------------------|--|
| 1. OLENA FOMINA | Doctor of Sciences (Economics), Professor,
Head of the Department of Accounting and
Taxation, – <i>Director of the PhD Programme
“Accounting and Taxation”</i> |
| 2. HALYNA UMANTSIV | PhD in Economics, Associate Professor,
<i>Director of the Associate bachelor’s degree
programme “Accounting, Taxation and
Audit”</i> |
| 3. KARINA NAZAROVA | Doctor of Sciences (Economics), Associate
Professor, Head of the Department of
Financial Analysis and Audit |
| 4. TETIANA KANIEVA | Doctor of Sciences (Economics). Professor,
Dean of the Faculty of Finance and
Accounting |
| 5. SVITLANA KOROL | Doctor of Sciences (Economics), Professor |
| 6. IRYNA PARASII-
VERGUNENKO | Doctor of Sciences (Economics), Professor,
Professor of the Department of Financial
Analysis and Audit |
| 7. IGOR MYKYTIUK | PhD in Economics, Associate Professor,
Associate Professor of the Department of
Financial Analysis and Audit |
| 8. ALLA SHAPOVALOVA | PhD in Economics, Associate Professor of the
Department of Accounting and Taxation |
| 9. OLEKSANDR SKULBUDENKO | first (bachelor's) degree student in
Accounting and Taxation |

Reviews are feedback from external stakeholders:

- | | |
|---|-------------------|
| 1. Member of the Directorate
of LLC Audit Company
of PricewaterhouseCoopers (Audit) | Victor VYSHNEVSKY |
| 2. Head of the audit department of
BDO LLC | OLENA MUKVICH |

LIST OF RECOMMENDED ELECTIVE COMPONENTS

Code	EDUCATIONAL PROGRAMME COMPONENTS	The number of credits
EC 1.	Auditing in Other Countries	6
EC 2.	Bank Operations	6
EC 3.	Life Safety	6
EC 4.	Accounting in Foreign Countries	6
EC 5.	Accounting in Banks	6
EC 6.	Accounting in Trade	6
EC 7.	Budget System	6
EC 8.	Economic Analysis	6
EC 9.	Information Wars	6
EC 10.	International Control Standards	6
EC 11.	Accounting by Economic Activity	6
EC 12.	Accounting at Small Business Enterprises	6
EC 13.	Tax Law	6
EC 14.	Forensic Economic Expertise	6
EC 15.	Analyzing Business Management by Economic Activity	6
EC 16.	Communication English Tailored Course	6
Total Amount of elective courses:		60
TOTAL EP AMOUNT:		240