3. EDUCATIONAL PROGRAMME "DIGITAL AUDIT AND ANALYSIS"

in subject area D1 « Accounting and Taxation »

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3.1. Profile of educational programme "Digital Audit and Analysis" in subject area D1 "Accounting and Taxation"

1- GENERAL INFORMATION	
Full name of HEI (Higher Educational Institution) and its structural unit	State University of Trade and Economics, Faculty of Finance and Accounting, Department of Financial Analysis and Audit
Cycle of higher education 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
Name of the educational programme	Digital Audit and Analysis
Restrictions on forms of education	No restrictions
Compliance with the standard of higher education of the Ministry of Education and Science of Ukraine	Complies with the standard of higher education of the Ministry of Education and Science of Ukraine (Order No. 958 of 10.07.2019)
Diploma type and volume of the programme	Master diploma, a unit - 90 ECTS credits. Training period is 1 year 4 months
Accreditation	Certificate of accreditation of the subject area УД 11015996, valid until 31.12.2027, issued by the Accreditation Commission of the Ministry of Education and Science of Ukraine
Cycle / Level	NQF of Ukraine (National Qualifications Framework of Ukraine) – seventh level, FQ-EHEA – second cycle, EQF-LLL– seventh level
Preconditions	Bachelor's degree or higher level
Languages of instruction	Ukrainian, English
Programme validity period	1 year 4 months
Internet address for permanent placement of the programme description	https://knute.edu.ua/

2 – PURPOSE OF THE EDUCATIONAL PROGRAMME	
To provide students with knowledge, skills and understanding related to the field of digital audit and analysis, provision of audit and other related services, which will allow them to perform their work independently in particular but not exclusively: to diagnose business processes of the entity, to carry out financial and strategic analysis of economic activity, to apply modern information technologies in analysis and audit, to use the acquired knowledge in the process of designing information systems in analysis and audit. To prepare students able to solve complex tasks and problems in the field of professional, pedagogical activities and in the process of research in accounting, analysis, control and audit which are characterized by uncertainty of conditions and requirements.	
3 – EDUCATIONAL PROGRAMME CHARACTERISTICS	
Subject Area	*Object:* organizational, managerial, economic, control and analytical, consulting, expert activities of economic subjects and public sector institutions in the field of accounting, audit and taxation. *Training goals*: training specialists capable of solving complex tasks and problems in the field of accounting, analysis, control, audit, taxation which are characterized by 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 patterns of functioning of modern economy at the macro and micro level, economic mathematical methods for solving economic problems and management tasks, as well as innovative methods, techniques, technologies for the organization of accounting, control, 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 data collection and analysis.
Educational programme orientation	Educational and professional, professional, practical. Emphasis is on in-depth study of the modern paradigm of information systems and technologies for the study of socio-economic phenomena, processes, problems in the development of the concept and strategy of audit and analysis in accordance with the requirements of national and international standards.
Main focus of the educational programme	Emphasis is on a broad overview and in-depth knowledge of the field of independent audit and financial and strategic analysis based on modern interdisciplinary approaches. Ability to understand and critically evaluate the transformational processes taking place in society. Key words: analytical support, internal control and audit, digital audit, independent, strategic and investment audit, strategic analysis, financial analysis.
Features of the programme	The program provides for the need for research and practice. The program provides the ability to solve complex problems in specialized areas, to exercise financial control and audit of economic processes.
4 – EMPLOYABILITY AND FURTHER EDUCATION OPPORTUNITIES FOR GRADUATES	
Employability	Employment in enterprises of various forms of ownership, in public authorities and local governments, public organizations in the positions of specialists

	whose functional responsibilities relate to accounting, analysis, control, audit, taxation, digital audit and analysis. After graduation in accordance with the educational-professional program, the graduate is able to perform professional work specified in the National Classifier of Ukraine "Classifier of Professions DK 003: 2010" and may hold the appropriate primary position: 241 Professionals in the field of civil service, audit, accounting, labor and employment, marketing, business efficiency, rationalization of production and intellectual property. 2411 Professionals in 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 Labor economist. 2414 Professionals on financial and economic security of enterprises, institutions and organizations. 2414.2 Professionals on financial and economic security. 2419.3 State auditor. 2419.3 Specialist-accountant. 2433 Professionals in the field of information and information analysis. 2433.2 Consolidated information analyst. 244 Professionals in economics, sociology, archeography, archeology, geography, criminology and paleography. 2441.2 Investment analyst. 2441.2 Lending analyst. 2441.2 Economist. 2441.2 Economist in accounting and business analysis. 2441.2 Economist of taxes and duties. 2441.2 Economist of financial work. 2441.2 Economic adviser. 2441.2 Economic consultant. 2441.2 Member of the Audit Commission. 2441.2 Member of the supervisory board.
Further Education Opportunities	Opportunity to study under the programme of the third educational and scientific level of higher education. Acquisition of additional qualifications in the system of postgraduate education
5- TEACHING AND ASSESSMENT	
Teaching and learning	Student-centered learning, self-study, problem-oriented learning with the obligatory use of lectures, seminars, practical classes on problem solving, implementation of projects and research, preparation of final qualifying work.
Assessment	Assessment is carried out in accordance with the "Regulations on organization of educational process of students" and "Regulations on the assessment of learning outcomes of students and graduate students at SUTE" and includes the following assessment measures: current and final assessment, attestation. Current assessment is carried out during practical/laboratory classes and based on the results of individual work. It involves assessing the theoretical training of students during seminars and the acquired practical skills during laboratory/practical work. Final assessment is a control measure that involves

	establishing the compliance (measurement, evaluation) of the learning outcomes obtained by a person with the requirements of the educational programme in terms of the relevant educational component, which is carried out at the university in the form of a test and an exam. Students' learning outcomes at SUTE are assessed on a 100-point scale, where: 60-100 points - learning outcomes that give the student the right to award ECTS credits; 0-59 points - unsatisfactory learning outcomes that do not give the student the right to award ECTS credits.
6 – Programme Competences	
Integral competence (IC)	Ability to solve complex tasks and problems in the field of professional activities in accounting, analysis, control, audit, taxation, digital audit and analysis or in the learning process, which involves research and / or innovation activities and is characterized by 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 the use of information and communication technologies. GC04. Ability to conduct research at the 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 of 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 performed work.
Special (professional, , subject-specific) competences (PC)	PC01. 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 the business. PC02. Ability to organize the accounting process and regulate the activities of its executors in accordance with the requirements of enterprise management. PC02. Ability to organize the accounting process and regulate the activities of its executors in accordance with the requirements of the legislation and management of the enterprise. PC03. Ability to apply theoretical, methodological and practical approaches to the organization of accounting, control, planning and optimization of tax calculations. PC04. Ability to prepare financial statements in accordance with international standards, to correctly interpret, disclose and use relevant information to make effective management decisions. PC05. Ability to apply methods and techniques of analytical support of modern management systems, taking into account the development strategy of the enterprise in conditions of uncertainty, risk and / or asymmetry of information. PC06. Use international standards of quality control, audit, inspection, other assurance and related services in compliance with the requirements of professional ethics in the process of practical activities. PC07. Ability to formulate tasks, improve techniques and implement modern methods of financial and management accounting, analysis, audit and taxation in accordance with the strategic objectives of the enterprise. PC08. Ability to perform administrative and managerial functions in the sphere of activity of economic entities, public sector authorities.

	PC09. Ability to advise the owners, management of the enterprise and other users of information in the field of accounting, analysis, control, audit, taxation, digital audit and analysis. PC10. Ability to conduct research to address current issues in the theory, methodology, organization and practice of accounting, auditing (including internal audit), analysis, control and taxation. PC 11. Ability to organize (develop, implement, maintain and constantly improve) a system of internal control and audit of taxation of enterprises in the economy. PC 12. Ability to apply information technology in accounting, control, auditing and analytical activities. PC 13. Ability to apply knowledge of theoretical, methodological and practical provisions of international audit, M&A audit support, anti-corruption audit. PC 14. Ability to provide proposals for the preparation and conduct of audit consulting, forensics, due diligence, e-audit, special purpose audit, international audit, public audit, Digital-CFO. PC 15. Ability to provide conclusions for advising external and internal users of information in the field of public financial control, financial corporate control, public procurement control.
7 – PROGRAMME LEARNING OUTCOMES (PLO)	
	PLO 01. To be able to develop and improve general cultural and professional level, independently master new methods of work, and gain a comprehensive vision of modern economic and management problems. PLO 02. To know the theory, methodology and practice of forming accounting information by stages of the accounting process and control for current and potential needs of management of business entities, taking into account professional judgment. PLO 03. To communicate fluently in a foreign language orally and in writing when discussing research and innovation results. PLO 04. To organize, develop, model accounting systems and coordinate the activities of accounting personnel, taking into account the needs of the management of business entities. PLO 05. To possess innovative technologies, justify the choice and explain the application of a new methodology for preparing and providing accounting information for the management needs of an entity. PLO 06. To determine the information needs of users of accounting information in the management of the enterprise, provide advice to the management personnel of the entity on accounting information. PLO 07. To develop internal standards and forms of management and other reporting for business entities. PLO 08. To justify the choice of the optimal system of taxation of business entities based on current tax legislation. PLO 09. To prepare financial statements in accordance with national and international standards for business entities at the corporate level, disclose and use relevant information for making management decisions. PLO 10. To collect, evaluate and analyze financial and non-financial data to generate relevant information for management decision-making. PLO 11. To develop and evaluate the effectiveness of the control system of business entities. PLO 12. To justify innovative approaches to information support 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.

	PLO 13. To know international standards of quality control, audit, review, other assurance and related services in compliance with professional ethics. PLO 14. To justify the choice and application of management information technologies for accounting, analysis, audit and taxation in the management decision-making system to optimize them. PLO 15. To apply scientific research methods in the field of accounting, auditing, analysis, control and taxation and implement them in professional activities and business practice. PLO16. To carry out public business and scientific communications to solve communication problems in the state and foreign languages. PLO17. To 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, and taxation. PLO 18. To adhere to the norms of professional and academic ethics, maintain balanced relationships with team members, consumers, contractors, and contact audiences. PLO 19. To be able to design, plan and conduct search and exploration work, to carry out their information, methodological, material, financial
8 – RESOURCE SUPPORT FOR PROGRAMME IMPLEMENTATION	
Staffing	The availability of a department responsible for preparation of master's degree students. The department has academic staff members responsible for the preparation of master's degree students, 10 of whom hold scientific degrees and academic titles. The director of the educational programme) has a scientific degree and academic title in the relevant specialty and experience of scientific and pedagogical work for at least 10 years. The participation of practitioners in the teaching of disciplines of the training cycle is possible.
Material and technical support	Fully complies with the licensing requirements for educational activities. For the convenience of students, a corporate distance learning system and an automated educational process management system "MIA: Education" is created. The university has modern computer classrooms with specialized software, the Educational and Research Center for Business Simulation and a Smart Library. All conditions are created for the education of people with disabilities. SUTE has developed social and amenity infrastructure
Information and educational-methodological support	For each educational programme, the university develops an ECTS Information Package. Each student can view his or her own individual plan through the personal account of the MIA: Education, and can form their own individual plan, view the curriculum, points obtained in courses, class schedule, and communicate with participants in the educational process. Course summaries, course outlines, syllabi, and assessment criteria for educational components are posted on the corporate distance learning platform. The university's electronic repository provides full-text access SUTE scientific and educational literature, manuscripts of qualification papers and dissertations for academic degrees. For the convenience of students, the university has developed a Catalog of Academic Disciplines, according to which students have the right to choose elective educational components
9 – ACADEMIC MOBILITY	
National credit mobility	Under the conditions of credit mobility of students, all credits that are received outside the place of the basic training and that are components of the educational program are recalculated.
International credit mobility	According to the programmes of international cooperation, the best students of State University of Trade and Economics with knowledge of foreign languages and according to the SUTE rating have the opportunity to study abroad.

Foreign higher education students training	Training is carried out in accordance with the requirements of the current legislation

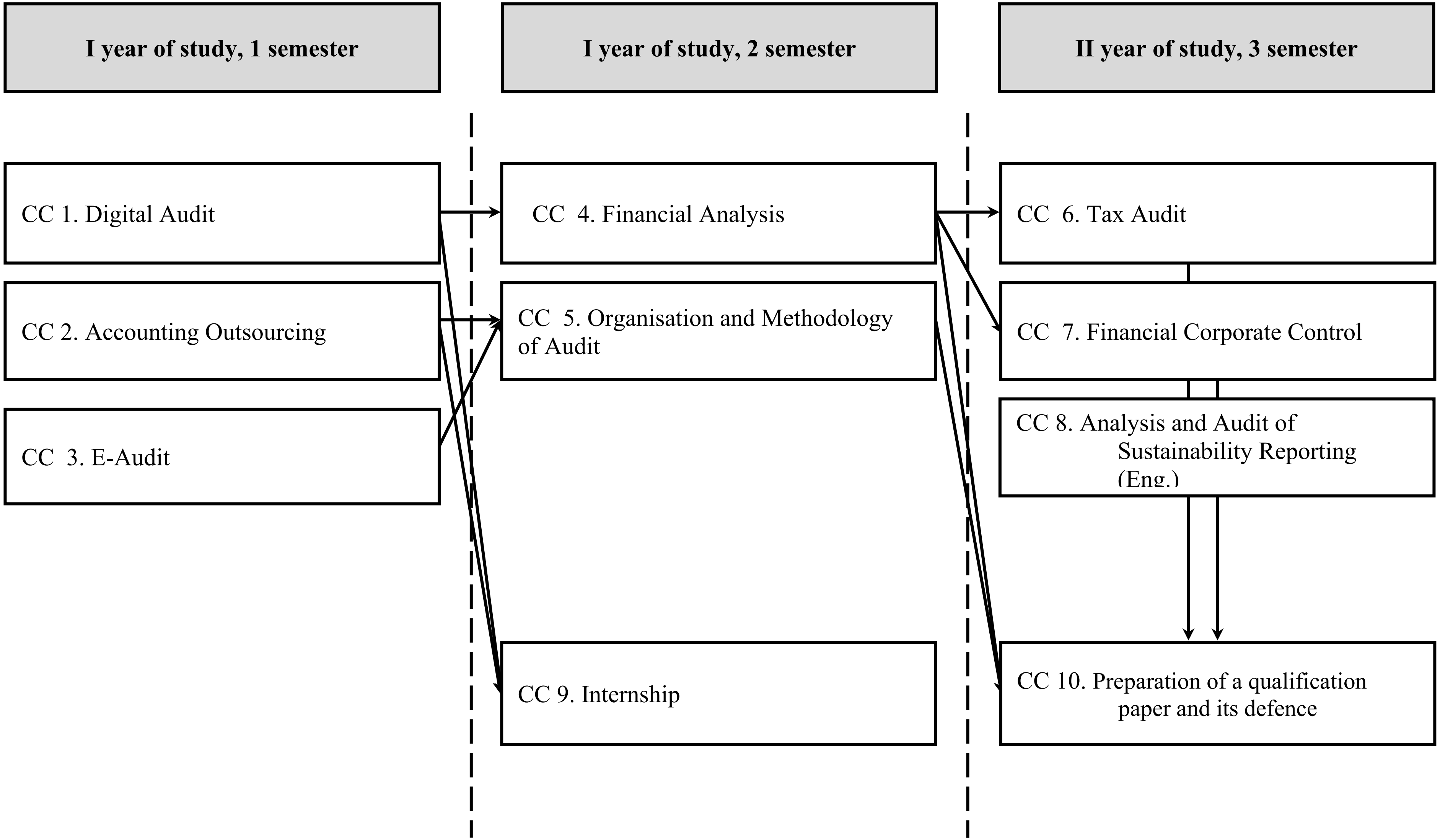
3.2. List of educational programme components and their logical sequence.

3.2.1 List of EP components

Code	Components of the educational programme (academic disciplines, term projects (papers), internship, qualification exam, final qualification work	Number of credits
Compulsory components of EP (CC)		
CC 1	Digital Audit	6
CC 2	Accounting Outsourcing	6
CC 3	E-Audit	6
CC 4	Financial Analysis	7,5
CC 5	Organisation and Methodology of Audit	7,5
CC 6	Tax Audit	6
CC 7	Financial Corporate Control	6
CC 8	Analysis and Audit of Sustainability Reporting (Eng.)	6
CC 9	Internship	9
CC 10	Preparation of a qualification paper and its defence	12
Total volume of compulsory components		**72**
Elective Components of EP (EC)		
Total volume of elective components		**18**
TOTAL VOLUME OF EDUCATIONAL PROGRAMME		**90**

For all components of the educational programme, the form of final assessment is an exam

3.2.2. Structural and logical scheme of EP



3. FORMS OF ATTESTATION OF HIGHER EDUCATION STUDENTS

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

3.4. MATRIX OF CORRESPONDENCE BETWEEN PROGRAM COMPETENCIES AND COMPULSORY COMPONENTS OF THE EDUCATIONAL PROGRAMME

Compe tencies	Componets									
	EC 1	EC 2	EC 3	EC 4	EC 5	EC 6	EC 7	EC 8	EC 9	EC 10
GC01		+	+			+			+	+
GC02								+	+	+
GC03	+	+	+	+	+	+		+	+	+
GC04			+	+	+	+			+	+
GC05	+		+			+	+		+	+
GC06	+	+		+	+		+	+	+	+
GC07	+	+					+		+	+
GC08					+	+	+	+	+	+
GC09									+	+
GC10	+	+	+		+	+			+	+
GC11			+	+		+	+		+	+
PC01		+						+	+	+
PC02									+	+
PC03			+		+	+	+		+	+
PC04		+			+				+	+
PC05	+			+					+	+
PC06	+		+		+	+	+	+	+	+
PC07	+	+	+	+	+	+		+	+	+
PC08									+	+
PC09	+		+	+		+	+	+	+	+
PC10		+					+	+	+	+
PC11			+			+	+		+	+
PC12	+		+	+	+	+	+		+	+
PC13						+		+	+	+
PC14			+		+	+		+	+	+
PC15							+	+	+	+

3.5. MATRIX OF CORRELATION BETWEEN PROGRAM LEARNING OUTCOMES AND COMPULSORY COMPONENTS OF THE EDUCATIONAL PROGRAMME

Program me learning outcomes	Componets									
	EC 1	EC 2	EC 3	EC 4	EC 5	EC 6	EC 7	EC 8	EC 9	EC 10
PLO01	+	+	+	+	+	+			+	+
PLO02		+					+		+	+
PLO03								+	+	+
PLO04		+			+				+	+
PLO05								+	+	+
PLO06	+		+			+		+	+	+
PLO07	+				+			+	+	+
PLO08						+			+	+
PLO09									+	+
PLO10	+	+		+				+	+	+
PLO11			+				+		+	+
PLO12					+				+	+
PLO13	+		+		+	+	+	+	+	+
PLO14	+	+	+	+	+	+	+		+	+
PLO15	+	+	+	+	+	+	+		+	+
PLO16									+	+
PLO17	+	+							+	+
PLO18					+	+			+	+
PLO19				+	+				+	+

Appendix

LIST OF RECOMMENDED ELECTIVE COMPONENTS

Code	Educational Components	ECTS Credits
EC 1	BI Analysis	**6**
EC 2	Digital Analytics	**6**
EC 3	Special-Purpose Audit	**6**
EC 4	Project Audit	**6**
EC 5	International Audit	**6**
EC 6	Accounting and Financial Reporting under International Standards	**6**