3. EDUCATIONAL PROGRAMME “ **FINANCE AND AUDIT**”

3.1. PROFILE OF THE EDUCATIONAL PROGRAMME

Programme Director: Svitlana Shevchenko, PhD in Economics, Associate Professor of the Department of Finance, Head of the Programme Development Group

1- GENERAL INFORMATION	
Full name of a HEI and a structural unit	State University of Trade and Economics Faculty of Finance and Accounting Department of Finance Department of Financial Analysis and Audit
Higher Education Cycle and Title of Qualification in the Original Language	First (Bachelor’s) cycle of higher education Qualification – Bachelor's degree in Finance and Audit
Field of Knowledge	D Business, Administration and Law
Subject Area	D1 Accounting and Taxation D2 Finance, Banking, Insurance and Capital Markets
Educational Programme Official Name	Finance and Audit
Restrictions on Modes of Study	No restrictions
Compliance with the Higher Education Standard of the Ministry of Education and Culture of Ukraine	Complies with the Higher Education Standard of the Ministry of Education and Science of Ukraine (Order No. 1260 dated 19 May 2018)
Diploma Type and the Educational Programme Volume	Bachelor's Degree Diploma, single, 240 ECTS credits, training period: 3 years and 10 months.
Accreditation Availability	Accreditation Certificate No. UD 11017640 dated 27 June 2023, valid until 1 July 2029, issued by the Accreditation Commission of the Ministry of Education and Science of Ukraine Accreditation Certificate Series UD No. 11015984 dated 6 June 2022, issued by the Ministry of Education and Science of Ukraine
Higher Education Cycle/Level	NQF of Ukraine – Level 6, FQ-EHEA – First cycle, EQF-LLL – Level 6.
Prerequisites for Admission to the Educational Programme	Complete general secondary education; initial level of higher education
Language(s) of Training	Ukrainian, English
Term of Validity of the Educational Programme	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	

The purpose of the Educational Programme is to train Bachelor’s degree specialists who are capable of solving specialised tasks and applied problems in the fields of finance and audit and who, during their studies, acquire comprehensive practical skills and competences required for professional activity in both the public and private sectors of the national economy of Ukraine. The professional activity of graduates of the Educational Programme is aimed at ensuring the stability and sustainability of the national financial system of Ukraine, primarily through the organisation, methodological support and practical implementation of effective activities in the field of audit. This encompasses the assessment of the efficiency, legality, appropriateness and transparency of the use of financial resources at the macro-, meso- and micro-levels. Such professional activity contributes to enhancing confidence in the financial sector and strengthening the principles of transparent governance of public and corporate resources.
3 –EDUCATIONAL PROGRAMME CHARACTERISTICS
Subject area
Objects of study and activity: encompass the structure, principles, mechanisms of functioning and development of financial systems, as well as the theoretical, methodological, organisational and practical foundations of accounting, control, audit, analysis of the activities of economic entities, and taxation. ***Learning objectives:*** aim to prepare specialists capable of solving complex specialised tasks and applied problems characterised by complexity and a certain degree of uncertainty in professional activities within the fields of finance, banking, insurance, accounting, analysis, control, audit and taxation. ***Theoretical content*** of the subject area encompasses the concepts, categories, theories and paradigms of financial science that determine the trends and patterns of the functioning and development of finance, banking and insurance, accounting, analysis, control, audit and taxation. ***Methods, techniques, and technologies*** of financial science and professional practice. ***Tools:*** Modern information and analytical systems, as well as standard, specialised and industry-specific software products.
Educational Programme Orientation
Educational and Professional
Main Focus of the Educational Programme
The programme places emphasis on the comprehensive study of contemporary theoretical and methodological concepts and practical tools for developing professional competences in the fields of finance and audit, in line with current labour market trends and the ongoing transformation of professional practice. Key words: finance, audit, accounting, analysis, control and taxation.
Educational Programme Features
The cycle of professional and practical training includes courses that enable students to acquire theoretical knowledge and practical skills in the fields of finance and audit. The programme equips students with both theoretical knowledge of international standards (International Financial Reporting Standards (IFRS) and International Standards on Auditing (ISA)) and practical skills in the use of modern analytical tools,

accounting systems and financial asset management platforms, thereby enhancing their competitiveness in the labour market.
The educational components take into account the strategy for harmonising higher education in the field with the national auditor certification system, as well as the development of digital competence among future professionals.
The programme includes practical training placements at public sector institutions and private business organisations, ensuring a comprehensive understanding of the specific features of different sectors of the economy.

4 – EMPLOYABILITY AND FURTHER EDUCATION OPPORTUNITIES FOR GRADUATES

Employability

A competitive advantage of the Bachelor's degree training provided by this Educational Programme is that it equips graduates with universal and innovative skills adapted to current labour market trends.
Graduates are qualified to perform professional activities and hold positions specified in the National Classification of Occupations of Ukraine *"Classifier of Occupations DK 003:2010"*, including:

1. Chief State Tax Auditor-Inspector; Chief State Auditor.
2. Civil Service Specialist.
3. Auditor.
4. Economist.
5. Managers in supporting activities in the field of finance.
6. Managers of small enterprises without a management apparatus.
7. Civil Service and Local Self-Government Professional.
8. Corporate Governance Professional.
9. Project Management Specialist.
10. Financial and Economic Security Analyst.
11. Business Efficiency Consultant.
12. Assistant to Heads of Enterprises, Institutions and Organisations.
13. Audit Inspector.
14. Other State Inspectors.

Subject to obtaining relevant practical experience and confirmation of the appropriate professional qualification, graduates may acquire the right to engage in audit activities and hold the position of Auditor.
Graduates are also able to adapt to related areas of professional activity and to participate in research activities.

Further Education Opportunities

Obtaining a degree at the second (master's) cycle of higher education. Acquiring additional qualifications in the postgraduate education system.

5-TEACHING AND ASSESSMENT

Teaching and Learning

A balanced combination of classroom-based learning (discussion lectures, seminar classes, practical classes in small groups, independent work with information resources, and academic staff consultations), distance learning and independent study, based on the principles of problem-based learning, interactive learning and self-directed learning.

Assessment

The assessment of students' learning outcomes is carried out by the ‘Regulations on the assessment of students' and postgraduate students' learning outcomes at SUTE and involves the following control measures: ongoing and final assessments, and attestation. Ongoing assessment is carried out during practical/laboratory classes and based on the results of individual assignments. It involves assessing students' theoretical knowledge during seminars and the practical skills they have acquired while performing laboratory/practical tasks. Final assessment consists of control measures that determine the compliance (measurement, evaluation) of the learning outcomes achieved 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 credit and an exam. The learning outcomes of students at SUTE are assessed on a 100-point scale, where: 60-100 points – learning outcomes that entitle the student to obtain ECTS credits; 0-59 points – unsatisfactory learning outcomes that do not entitle the student to obtain ECTS credits.

6-PROGRAMME COMPETENCES	
Integral competence	
Ability to solve complex specialised tasks and practical problems in the fields of finance, banking, insurance, accounting, analysis, audit, control and taxation in professional practice or in the learning process. This involves the application of theories and methods of economic and financial sciences, is characterised by complexity and uncertainty of conditions, and requires consideration of a wide range of requirements related to professional and educational activities.	
General competences (GC)	
GC1.01	Ability to think abstractly, analyse and synthesise.
GC1.02	Ability to apply knowledge in practical situations.
GC1.03	Ability to plan and manage time effectively.
GC1.04	Ability to communicate in a foreign language.
GC1.05	Skills in the use of information and communication technologies.
GC1.06	Ability to conduct research at an appropriate level.
GC1.07	Ability to learn and acquire contemporary knowledge.
GC1.08	Ability to search for, process and analyse information from various sources.
GC1.09	Ability to be critical and self-critical.
GC1.10	Ability to work in a team.
GC1.11	Ability to communicate with representatives of other professional groups at different levels (including experts from other fields of knowledge and sectors of economic activity).
GC1.12	Ability to work autonomously.
GC1.13	Ability to exercise one’s rights and responsibilities as a member of society, understand the values of a civic (free democratic) society and the need for its sustainable development, the rule of law, and the rights and freedoms of individuals and citizens in Ukraine.
GC1.14	Ability to preserve and enhance the moral, cultural and scientific values and achievements of society based on an understanding of the history and patterns of development of the subject area, its place within the overall

	system of knowledge about nature and society, and its role in the development of society, engineering and technology; ability to use various types and forms of physical activity for active recreation and a healthy lifestyle.
GC1.15	Ability to make decisions and act in accordance with the principle of zero tolerance for corruption and any other manifestations of academic or professional misconduct.
GC2.05	Appreciation of and respect for diversity and multiculturalism.
GC2.06	Ability to act on the basis of ethical considerations.
GC2.08	Knowledge and understanding of the subject area and professional activity.
GC2.09	Ability to communicate effectively in the state language, both orally and in writing.
GC2.12	Ability to act in a socially responsible and conscious manner.
Special (professional, subject-specific) competences (SC)	
SC1.01	Ability to analyse economic development trends using macroeconomic and microeconomic analytical tools and to assess contemporary economic phenomena.
SC1.02	Understanding of the functioning and structure of contemporary global and national financial systems.
SC1.03	Ability to diagnose the state of financial systems (public finances, including budgetary and tax systems, finances of economic entities, household finances, financial markets, the banking system and insurance).
SC1.04	Ability to apply economic and mathematical methods and models to solve financial problems.
SC1.05	Ability to apply knowledge of legislation in the areas of monetary regulation, fiscal regulation and financial market regulation.
SC1.06	Ability to use modern information technologies and software for obtaining and processing data in the fields of finance, banking and insurance.
SC1.07	Ability to prepare and analyse financial statements.
SC1.08	Ability to perform control functions in the fields of finance, banking and insurance.
SC1.09	Ability to communicate effectively.
SC1.10	Ability to identify, justify and take responsibility for professional decisions.
SC1.11	Ability to maintain an appropriate level of knowledge and continuously enhance professional competence.
SC2.02	Ability to use mathematical tools for the study of socio-economic processes and for solving applied problems in accounting, analysis, control, audit and taxation.
SC2.03	Ability to record information on business transactions of economic entities in financial and management accounting, to systematise and summarise such information in reporting, and to interpret it in order to meet the information needs of decision-makers.
SC2.04	Ability to apply legal and tax legislation in the practical activities of

	economic entities.
SC2.05	Ability to conduct business activity analysis and financial analysis for managerial decision-making purposes.
SC2.06	Ability to perform accounting procedures using specialised information systems and computer technologies.
SC2.07	Ability to apply audit methodologies and assurance services methodologies.
SC2.08	Ability to identify and assess risks related to the failure to achieve managerial objectives, non-compliance with legislation and regulations, misstatement of reporting information, and the safeguarding and use of organisational resources.
SC2.09	Ability to perform external and internal control of enterprise activities and compliance with accounting and taxation legislation.
SC2.10	Ability to apply ethical principles in the performance of professional duties.
SC2.12	Ability to demonstrate an understanding of the requirements of professional activity arising from the need to ensure the sustainable development of Ukraine and to strengthen its position as a democratic, social and rule-of-law state.
7-PROGRAMME LEARNING OUTCOMES	
PLO1.01	To demonstrate knowledge and understanding of economic categories, laws, causal and functional relationships that exist between processes and phenomena at different levels of economic systems.
PLO1.02	To demonstrate knowledge and understanding of the theoretical foundations and principles of financial science and the specific features of financial systems.
PLO1.03	To identify the characteristics of the functioning and structure of contemporary global and national financial systems.
PLO1.04	To demonstrate knowledge of the mechanisms governing public finance, including budgetary and tax systems, the finances of economic entities, household finances, financial markets, the banking system and insurance.
PLO1.05	To apply methodological tools for diagnosing the state of financial systems (public finance, including budgetary and tax systems, finances of economic entities, household finances, financial markets, the banking system and insurance).
PLO1.06	To apply appropriate economic and mathematical methods and models to solve financial problems.
PLO1.07	To understand the principles, methods and instruments of state and market regulation in the fields of finance, banking and insurance.
PLO1.08	To use specialised information systems, modern financial technologies and software products.
PLO1.09	To prepare and analyse financial statements and correctly interpret the information obtained.
PLO1.10	To identify sources of economic data and understand the methodology for determining and obtaining such data; collect and analyse the financial information required and calculate indicators characterising the state of

	financial systems.
PLO1.11	To apply methodological tools for performing control functions in the fields of finance, banking and insurance.
PLO1.12	To use professional reasoning to communicate information, ideas, problems and solutions to both specialists and non-specialists in the financial sector.
PLO1.13	To apply general scientific and specialised research methods in the study of financial processes.
PLO1.14	To demonstrate abstract thinking and apply analysis and synthesis to identify the key characteristics of financial systems and the behavioural features of their participants.
PLO1.15	To communicate effectively in a foreign language, both orally and in writing, within a professional context.
PLO1.16	To apply acquired theoretical knowledge to solve practical tasks and meaningfully interpret the results obtained.
PLO1.17	To identify and plan opportunities for personal professional development.
PLO1.18	To demonstrate basic skills of creative and critical thinking in research and professional communication.
PLO1.19	To demonstrate the ability to work independently, think flexibly and remain open to new knowledge.
PLO1.20	To perform assigned functions within a team and propose well-grounded financial decisions.
PLO1.21	To understand the requirements of professional activity arising from the need to ensure the sustainable development of Ukraine and strengthen its position as a democratic, social and rule-of-law state.
PLO1.22	To know and understand one’s rights and responsibilities as a member of society and appreciate the values of a free democratic society, the rule of law, and human and civil rights and freedoms in Ukraine.
PLO1.23	To recognise societal achievements and identify societal values based on an understanding of the place of the subject area within the overall system of knowledge; use various forms of physical activity to maintain a healthy lifestyle.
PLO2.02	To understand the role and significance of accounting, analytical, control, taxation and statistical systems in providing accounting and analytical information to support decision-making related to the social, economic and environmental responsibility of enterprises.
PLO2.03	To identify the essence of the objects of accounting, analysis, control, audit and taxation, and understand their role and place in economic activity.
PLO2.04	To prepare and analyse financial, management, tax and statistical reports of enterprises and correctly interpret the information obtained for managerial decision-making.
PLO2.05	To apply methodological tools of accounting, analysis, control, audit and taxation in enterprise activities.
PLO2.06	To understand the specific features of accounting, analysis, control, audit and taxation practices in enterprises of different ownership forms, organisational and legal forms, and types of economic activity.
PLO2.07	To demonstrate knowledge of the functioning of the budgetary and tax

	systems of Ukraine and take their characteristics into account when organising accounting, selecting taxation systems and preparing reporting at enterprises.
PLO2.08	To understand the organisational and economic mechanism of enterprise management and assess the effectiveness of managerial decisions using accounting and analytical information.
PLO2.09	To identify and assess risks associated with enterprise activities.
PLO2.10	To understand the theoretical foundations of auditing and apply its methods and procedures.
PLO2.11	To identify ways to improve the efficiency of the formation, allocation and control of financial resources at enterprises of different organisational and legal forms and ownership structures.
PLO2.13	To understand the specific features of enterprise functioning in the contemporary business environment and demonstrate an understanding of their market positioning.
PLO2.14	To apply economic and mathematical methods in professional practice.
PLO2.18	To analyse the development of accounting systems, models and methods at national and international levels in order to justify their implementation within an enterprise.
PLO2.19	To adhere to a healthy lifestyle, ensure occupational safety, and undertake measures aimed at environmental protection.
PLO2.20	To perform professional functions in accordance with the principles of social responsibility and labour discipline, and demonstrate the ability to plan and manage time effectively.

8- RESOURCE SUPPORT FOR PROGRAMME IMPLEMENTATION
Staffing
Fully complies with the licensing requirements for educational activities. The educational and professional programme ‘Finance and Audit’ is implemented by academic staff with scientific degrees and/or academic titles who meet the requirements of the current legislation of Ukraine and have a sufficient level of scientific and professional qualifications. Practitioners, representatives of professional associations and foreign partners are also involved in the educational process. All academic staff undergo training/professional development every five years.
Material and technical support
Fully complies with the Licensing Requirements for Educational Activities. For the convenience of higher education students, there is a corporate distance learning system and an automated educational process management system called ‘MIA: Education’. The university has modern computer classrooms with specialised software and a Smart Library. All conditions for the education of persons with disabilities have been created. SUTE social infrastructure is available.
Information and educational-methodological support
An ECTS Information Package is developed for each educational programme at the university. Each student can view and create his/her individual plan, view the curriculum, grades obtained in disciplines, class schedule, and communicate with

participants in the educational process through a personal account in the MIA: Education automated information system. 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 to SUTE scientific and educational literature, manuscripts of qualification works and theses for obtaining academic degrees. For the convenience of higher education students, the university has developed a Catalogue of Academic Disciplines, according to which students have the right to choose elective educational components.
9-ACADEMIC MOBILITY
National credit mobility
National credit mobility is implemented within the framework of memoranda of cooperation concluded between SUTE and other higher education institutions (research institutions) in Ukraine under the law.
International credit mobility
The University has signed cooperation agreements between SUTE and foreign higher education institutions, within the framework of which partnership exchanges and student training are carried out under international programmes and projects within the Erasmus+ programme.
Foreign Higher Education Students Training
It is carried out under the requirements of current legislation.

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

3. 2.1. List of EP components

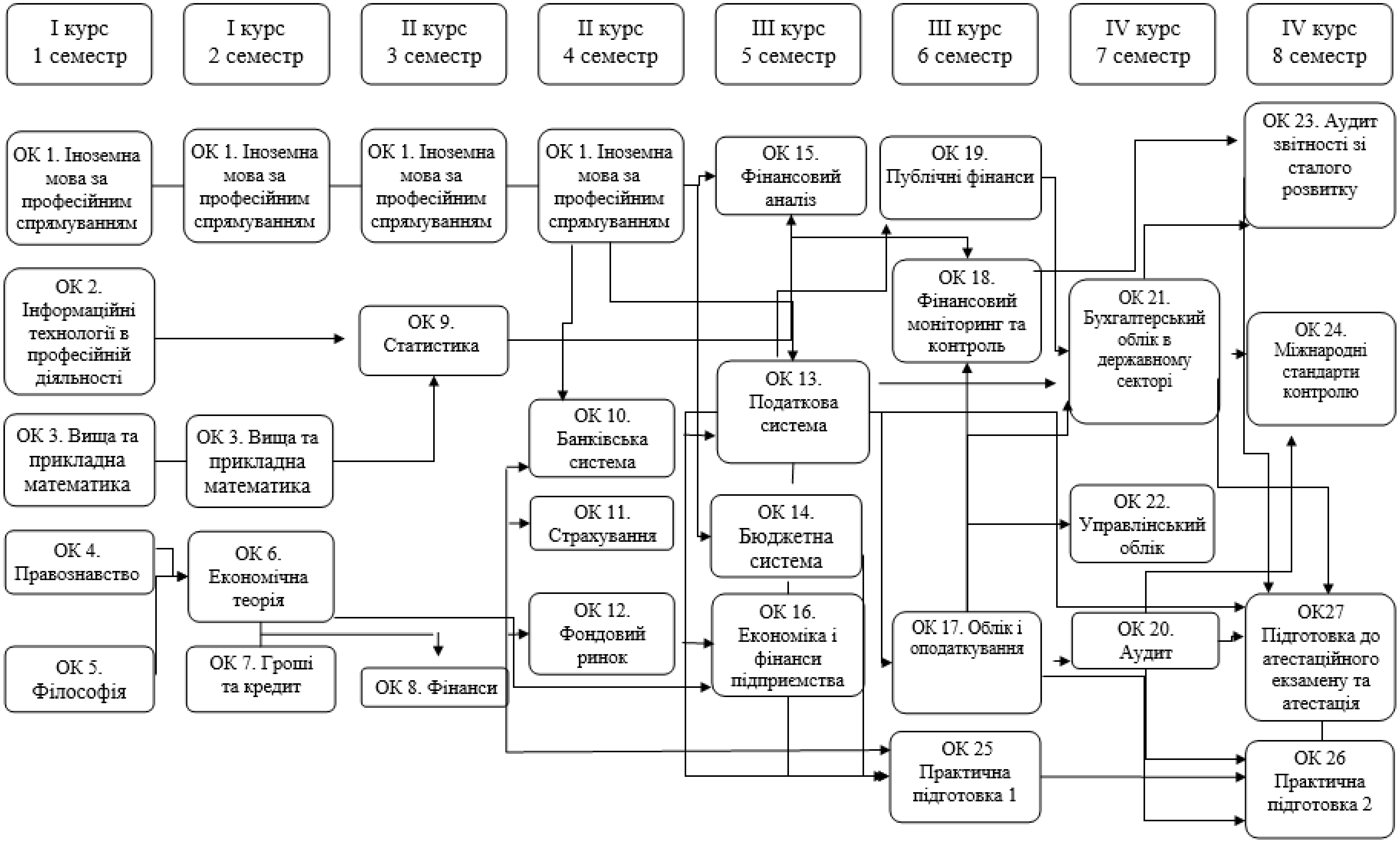
Code	Educational programme components	ECTS credits	Form of control
EP Compulsory components			
CC 1.	Foreign Language for Specific Purposes	24	Exam
CC 2.	Information Technologies in Professional Activity	6	Exam
CC 3.	Higher and Applied Mathematics	12	Exam
CC 4.	Jurisprudence	6	Exam
CC 5.	Philosophy	6	Exam
CC 6.	Economic Theory	6	Exam
CC 7.	Money and Credit	6	Exam
CC 8.	Finance	6	Exam
CC 9.	Statistics	6	Exam
CC 10.	Banking System	6	Exam
CC 11.	Insurance	6	Exam
CC 12.	Capital Markets	6	Exam
CC13	Tax System	6	Exam
CC 14.	Budgetary System	6	Exam
CC 15.	Financial Analysis	6	Exam
CC 16.	Business Economics and Finance	6	Exam
CC17	Accounting and Taxation	6	Exam
CC 18.	Financial Monitoring and Control	6	Exam
CC 19.	Public Finance	6	Exam
CC 20.	Auditing	6	Exam
CC 21.	Accounting in the Public Sector	6	Exam
CC 22.	Management Accounting	6	Exam
CC 23.	Sustainability Reporting Assurance	4,5	Exam
CC 24.	International Standards of Control	4,5	Exam
CC25.	Internship 1	6	Credit
CC26.	Internship 1	6	Credit
CC27.	Preparation for the attestation exam and attestation	3	Exam
Total Volume of Compulsory Components		**180**	
EP Elective Components			
EC1	Educational Component 1	6	Exam
EC2	Educational Component 2	6	Exam
EC3	Educational Component 3	6	Exam
EC4	Educational Component 4	6	Exam
EC5	Educational Component 5	6	Exam
EC6	Educational Component 6	6	Exam
EC7	Educational Component 7	6	Exam
EC8	Educational Component 8	6	Exam

EC9	Educational Component 9	6	Exam
EC10	Educational Component 10	6	Exam
Total Volume of Elective Components		**60**	
THE EDUCATIONAL PROGRAMME TOTAL VOLUME		**240**	

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

3.2.2 Structural and logical scheme of EP

3. 2.2. Структурно-логічна схема ОП



3.3 FORMS OF ATTESTATION OF HIGHER EDUCATION STUDENTS

The attestation of bachelor's degree students in Finance and Audit is carried out in the form of an attestation exam.

The attestation exam in the subject area tests the achievement of learning outcomes defined by the Higher Education Standard and the educational programme.

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

Components/ Competencies	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	CC18	CC 19	CC 20	CC 21	CC 22	CC 23	CC 24	CC 25	CC 26	CC 27
GC1.01		*	*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*			
GC1.02		*	*	*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC1.03		*			*		*	*		*	*	*	*		*	*	*	*		*	*	*	*		*	*	*
GC1.04	*					*	*	*																			
GC1.05		*	*	*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		*	*		*	*	*
GC1.06	*	*	*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*								
GC1.07	*			*	*		*	*	*	*	*	*	*	*	*	*	*		*	*	*	*	*				
GC1.08	*	*	*	*			*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC1.09			*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*								*
GC1.10	*						*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		*	*	
GC1.11	*			*		*	*	*		*	*	*	*	*	*	*	*	*	*	*	*		*		*	*	
GC1.12			*				*	*				*		*			*		*								
GC1.13				*	*		*	*		*	*	*	*	*			*		*					*	*	*	
GC1.14				*	*		*	*		*	*	*	*	*		*	*		*								
GC1.15				*			*	*		*	*	*	*				*	*		*			*		*	*	
GC2.05				*	*		*			*																	
GC2.06				*	*			*	*		*		*	*					*								
GC2.08	*	*	*			*	*	*	*	*	*	*	*	*	*	*	*	*	*		*	*		*	*	*	*
GC2.09				*	*		*	*	*	*	*	*															
GC2.12				*	*		*	*	*	*	*		*	*			*	*	*	*		*	*	*	*	*	
SC1.01		*	*	*		*	*	*	*	*	*	*	*	*	*	*	*		*	*	*		*		*		*
SC1.02			*			*	*	*	*	*		*	*	*	*	*	*	*	*	*	*		*	*	*		*
SC1.03		*					*	*		*	*	*	*	*	*	*		*	*	*	*		*				
SC1.04		*	*			*	*	*	*	*	*	*	*	*	*	*		*	*	*		*	*		*		*
SC1.05							*	*		*	*	*	*	*	*	*			*						*	*	*
SC1.06		*	*				*	*	*	*	*	*	*	*	*	*		*	*	*	*		*	*	*		*
SC1.07								*							*	*	*			*	*	*	*		*		*
SC1.08								*		*	*	*	*	*				*	*	*	*		*	*		*	

SC1.09		*		*	*		*			*	*	*		*	*	*	*	*	*	*			*		*	*	
SC1.10				*			*			*	*	*	*	*	*	*		*	*	*	*	*	*			*	
SC1.11	*	*		*			*	*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	
SC2.02		*	*			*			*				*		*	*	*	*		*	*	*	*			*	
SC2.03		*															*			*	*	*	*				
SC2.04				*			*	*				*	*	*	*	*	*		*			*			*	*	*
SC2.05								*							*	*						*					*
SC2.06								*									*				*	*					
SC2.07																				*			*			*	*
SC2.08																	*									*	*
SC2.09													*					*		*			*	*		*	
SC2.10	*				*		*			*	*			*			*	*	*	*		*	*			*	
SC2.12	*			*			*				*		*	*	*	*	*	*	*	*		*	*		*	*	

3.5MATRIX OF CORRELATION BETWEEN PROGRAM LEARNING OUTCOMES AND 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	CC18	CC 19	CC 20	CC 21	CC 22	CC 23	CC 24	CC 25	CC 26	CC 27
PLO1.01	*	*	*	*	*	*	*	*	*	*	*	*	*		*	*	*	*	*	*	*	*	*	*	*	*	*
PLO1.02	*	*	*	*	*	*	*			*	*	*	*	*	*		*	*	*			*	*	*	*	*	*
PLO1.03			*	*		*	*	*		*	*	*			*	*	*	*	*			*		*	*	*	*
PLO1.04						*	*	*		*	*	*	*		*	*	*	*	*	*		*		*	*	*	*
PLO1.05	*	*	*	*	*		*	*	*	*	*	*	*		*	*	*	*	*						*	*	*
PLO1.06	*	*	*	*	*				*			*	*	*	*	*	*	*	*	*	*	*	*		*	*	*
PLO1.07	*	*	*	*		*	*	*		*	*				*	*	*	*	*	*	*	*	*	*	*	*	*
PLO1.08		*	*	*			*	*	*	*	*	*			*		*	*	*						*	*	*
PLO1.09	*	*		*	*					*		*			*		*	*	*	*	*	*	*	*	*	*	*
PLO1.10		*	*				*	*	*	*	*	*	*		*	*	*	*	*	*	*		*	*	*	*	*
PLO1.11			*							*	*	*	*		*	*	*		*		*				*	*	*
PLO1.12						*	*	*		*	*		*		*	*	*	*	*	*		*	*		*	*	*

PLO1.13				*		*			*			*	*		*	*	*	*	*		*	*			*	*	*
PLO1.14	*	*	*		*	*	*	*	*	*	*	*	*		*	*	*	*	*	*	*	*	*	*	*	*	*
PLO1.15	*	*				*		*	*	*		*			*		*						*	*	*	*	*
PLO1.16		*	*			*	*	*	*	*	*		*	*	*	*	*	*	*	*	*	*	*		*	*	*
PLO1.17							*	*		*	*	*	*		*	*	*	*	*	*	*	*			*	*	*
PLO1.18		*	*			*	*	*	*	*	*		*		*	*	*	*	*		*	*	*	*	*	*	*
PLO1.19	*	*	*		*		*	*	*	*	*	*	*		*	*	*	*	*		*	*	*	*	*	*	*
PLO1.20	*	*	*				*	*	*	*	*	*	*		*	*	*	*	*		*	*		*	*	*	*
PLO1.21										*	*	*	*		*	*	*		*	*	*	*	*	*	*	*	*
PLO1.22				*									*		*	*	*			*		*	*	*	*	*	*
PLO1.23						*				*	*					*						*			*	*	*
PLO2.02								*									*	*		*	*	*	*	*	*	*	*
PLO2.03								*									*	*		*	*	*	*	*	*	*	*
PLO2.04				*													*	*		*	*	*	*	*	*	*	*
PLO2.05								*							*					*	*	*	*	*	*	*	*
PLO2.06		*	*					*							*					*	*	*		*	*	*	*
PLO2.07															*				*	*		*	*	*	*	*	*
PLO2.08								*							*	*	*	*		*	*	*	*	*	*	*	*
PLO2.09																*	*				*		*	*	*	*	*
PLO2.10															*	*		*		*	*	*		*	*	*	*
PLO2.11								*							*	*	*				*	*	*	*	*	*	*
PLO2.13								*												*		*		*	*	*	*
PLO2.14	*	*	*						*									*	*		*	*	*	*	*	*	*
PLO2.18								*							*	*	*				*	*	*	*	*	*	*
PLO2.19															*		*		*					*	*	*	*
PLO2.20	*	*	*		*										*	*	*	*		*	*	*			*	*	*

Developed by a project team consisting of

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Reviews and feedback from external stakeholders:

1. Inna Yakushko	Head of the Main Directorate of the State Tax Service in Kyiv
2. Mykola Diadenko	Director of RSM Ukraine Audit LLC

LIST OF RECOMMENDED ELECTIVE COMPONENTS

Code	Educational Components	ECTS Credits
EC 01.	Life Safety	6
EC 02.	Accounting in Banks	6
EC 03.	Internal Control and Audit	6
EC 04.	State Fiscal Policy	6
EC 05.	Investment	6
EC 06.	Information Systems and Technologies in Audit	6
EC 07.	Information Systems and Technologies in Financial Institutions	6
EC 08.	Corporate Reporting	6
EC 09.	Critical Thinking	6
EC 10.	International Standards on Auditing	6
EC 11.	International Finance	6
EC 12.	Accounting and Financial Reporting under International Standards	6
EC 13.	Organisation of State Audit	6
EC 14.	Tax Audit	6
EC 15.	Financial Law	6