3. EDUCATIONAL PROGRAMME «FINANCIAL ANALYTICS»
Subject Area D1 «Accounting and Taxation»
Director of the Master's degree programme Hordopolov Volodymyr Yuriyovych, Doctor of Sciences (Economics), Professor, Professor of the Department of Financial Analysis and Audit

3.1. Profile of the educational programme «Financial analytics» Subject Area D1 «Accounting and Taxation»

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 Financial Analysis and Audit
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 Knowledge	D Business, Administration and Law
Subject Area	D1 Accounting and Taxation
Educational programme official name	Financial analytics
Restrictions on Modes of Study	No restrictions
Compliance with the Higher Education Standard of the Ministry of Education and Science of Ukraine	Corresponds to the standard of higher education of the Ministry of Education and Science of Ukraine (Order No. 958 of July 10, 2019)
Diploma type and the Educational programme scope	Master's degree, unitary. The volume of the educational programme is 90 ECTS credits. The standard term of training is 1 year and 4 months
Accreditation Availability	Accreditation Certificate of the Speciality UD 11015996, valid until 31 December 2027, issued by the Accreditation Commission of the Ministry of Education and Science of Ukraine.
Higher Education Cycle/Level	NQF of Ukraine – 7th level, FQ-EHEA – second cycle, EQF-LLL – 7th level
Prerequisites for Admission to the	Bachelor's degree (Level 6 of the National Qualifications Framework) or a higher level

Educational Programme	
Language(s) of training	Ukrainian, English
Programme validity period	Until the approval of a 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 of highly qualified professionals with modern economic thinking, theoretical knowledge, and practical skills in financial analysis, accounting, taxation, and auditing. This will enable them to independently carry out expert analytical activities, diagnose and model business processes, and conduct financial and strategic analyses of business entities.	
3 –EDUCATIONAL PROGRAMME CHARACTERISTICS	
Subject Area	
Object: 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 the field of accounting, analysis, control, auditing, taxation, which are characterised by the uncertainty of conditions and requirements. ***Theoretical content of the subject area:*** concepts, categories, theories and concepts of accounting, analysis, control, auditing, taxation. ***Methods, techniques and technologies:*** general scientific and special methods of researching the regularities of the functioning of the modern economy at the macro- and micro-level, economic and mathematical methods for solving economic problems and management tasks, as well as innovative methods, techniques, and 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.	
Orientation of the educational programme	
Educational and professional, professional, practical. Emphasis on the in-depth study of the modern paradigm of financial analysis for the study of socio-economic phenomena, processes at the macro- and micro-economic levels.	
The main focus of the educational programme	

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

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

Features of the programme

The programme assumes the need for research and practice.

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

4 – EMPLOYABILITY AND FURTHER EDUCATION OPPORTUNITIES FOR GRADUATES

Employability

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

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

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

2411 Professionals in the field of auditing and accounting
2411.2 Auditor
2411.2 Accountant-auditor
2411.2 Tax and duties consultant
2412.2 Analyst in the field of professional employment
2412.2 Labour economist
2414 Professionals in matters of financial and economic security of enterprises, institutions and organisations
2414.2 Financial and economic security professionals
2419.3 State auditor
2419.3 Accountant specialist
2433 Professionals in the field of information and information analysis.
2433.2 Analyst of consolidated information
244 Professionals in the fields of economics, sociology, archeography, archaeology, geography, criminology and palaeography
2441.2 Investment analyst
2441.2 Credit analyst
2441.2 Economist

2441.2 Economist in accounting and analysis of economic activity 2441.2 Economist on taxes and fees 2441.2 Economist in financial work 2441.2 Economic adviser 2441.2 Consultant on economic issues 2441.2 Member of the audit committee 2441.2 Member of the supervisory board
Further Education Opportunities
Opportunity to pursue studies within the third (PhD) level of higher education. Acquisition of additional qualifications within the system of postgraduate education.
5 – TEACHING AND ASSESSMENT
Teaching and learning
Student-centred learning, self-learning, problem-oriented learning with mandatory use of lectures, seminars, practical classes on problem solving, implementation of projects and research works, preparation of final qualification work
Assessment
Assessment is carried out in accordance with the “Regulations on the organisation of the educational process of students” and the “Regulations on the assessment of the results of studies of students and postgraduates at SUTE”. It includes the following forms of assessment: ongoing and final assessments, and certification. Ongoing assessment is conducted during practical or laboratory sessions and based on the results of independent work tasks. It involves evaluating students’ theoretical knowledge during seminars and the practical skills acquired during laboratory or practical tasks. Final assessment refers to evaluation procedures aimed at determining (measuring, assessing) whether the learning outcomes achieved by the student meet the requirements of the educational program for a particular educational component. It is carried out at the university in the form of pass/fail assessments and examinations. Students’ learning outcomes at SUTE are assessed on a 100-point scale, where: 60–100 points – learning outcomes that entitle the student to receive ECTS credits; 0–59 points – unsatisfactory learning outcomes that do not entitle the student to receive ECTS credits
6 – PROGRAMME COMPETENCES
Integral competence
The ability to solve complex tasks and problems in the field of professional activity in accounting, analysis, control, auditing, taxation or in the learning process, which involves conducting research and/or implementing innovations and is characterised by the uncertainty of conditions and requirements
General Competences (GC)
GC01. Ability to identify, pose and solve problems.

GC02. Ability to communicate in a foreign language. GC03. Skills in using information and communication technologies. GC04. Ability to conduct research at an appropriate level. GC05. Ability to generate new ideas (creativity). GC06. Ability to search, process and analyse information from various sources. GC07. Ability to work in an international context. GC08. Ability to communicate with representatives of other professional groups at different levels (with experts from other fields of knowledge/types of economic activity). GC09. Appreciation and respect for diversity and multiculturalism. GC10. The ability to act based on ethical considerations (motives). GC11. The ability to evaluate and ensure the quality of the work performed.
Special (professional) competencies (SC)
SC01. The ability to form and use accounting information to make effective management decisions at all levels of enterprise management to increase the efficiency, effectiveness and social responsibility of business. SC02. The ability to organise the accounting process and regulate the activities of its executors in accordance with the requirements of the company's management. SC02. The ability to organise the accounting process and regulate the activities of its executors in accordance with the requirements of legislation and enterprise management. SC03. The ability to apply theoretical, methodological and practical approaches to the organisation of accounting, control, planning and optimisation of tax calculations. SC04. Ability to prepare financial statements according to international standards, correctly interpret, publish and use relevant information to make effective management decisions. SC05. The ability to apply methods and techniques of analytical support of modern management systems, taking into account the company’s development strategy in conditions of uncertainty, risk and/or information asymmetry. SC06. Use international standards of quality control, auditing, review, other assurance and related services in compliance with the requirements of professional ethics in the process of practical activities. SC07. The ability to formulate tasks, improve methods and implement modern methods of financial and management accounting, analysis, auditing and taxation in accordance with the strategic goals of the enterprise. SC08. Ability to perform administrative and management functions in the field of business entities and public sector bodies. SC09. The ability to carry out consulting activities for owners, management of the enterprise and other users of information in the field of accounting, analysis, control, auditing, and taxation.

SC10. The ability to conduct scientific research to solve the actual problems of theory, methodology, organisation, and practice of accounting, auditing, analysis, control and taxation. SC11. To analyse financial and non-financial data to generate relevant information for the purposes of making management decisions. SC12. The ability to apply knowledge of theoretical, methodological and practical provisions of the analytical process, to develop and evaluate the effectiveness of managerial decision-making by business entities. SC13. Ability to use modern information and software for obtaining and processing data in the field of experimental, financial and strategic analysis. SC14. The ability to apply basic methods of setting and solving problems of systemic, strategic and financial analysis in conditions of uncertainty of goals, external conditions and conflicts.
7 – PROGRAMME LEARNING OUTCOMES
PO01. To be able to develop and raise the general cultural and professional level, independently master new work methods and knowledge regarding a comprehensive vision of modern economic and management problems. PO02. To know the theory, methodology and practice of forming accounting information according to the stages of the accounting process and control for modern and potential management needs of business entities, taking into account professional judgment. PO03. To communicate freely in a foreign language orally and in writing when discussing the results of research and innovations. PO04. To organise, develop, model accounting systems and to coordinate the activities of accounting personnel, taking into account the needs of the management of business entities. PO05. To possess innovative technologies, to justify the choice and to explain the application of new methods of preparation and provision of accounting information for the needs of management of the business entity. PO06. To determine the information needs of users of accounting information in the management of the enterprise, and to provide advice to the management staff of the business entity regarding accounting information. PO07. To develop internal company standards and forms of management, and other reports of economic entities. PO08. To substantiate the choice of the optimal system of taxation of the business entity based on the current tax legislation. PO09. To form financial statements according to national and international standards for business entities at the corporate level, and to publish and use relevant information for management decision-making.

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

8 – RESOURCE SUPPORT FOR THE IMPLEMENTATION OF THE PROGRAMME

Staffing

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

Material and technical resources

Fully comply with the Licensing Requirements for conducting educational activities. For the convenience of higher education students, a corporate distance

learning system and an automated educational process management system, «MIA: Education» are in operation. The university is equipped with modern computer labs with specialised software, a Training and Research Centre for Business Simulation, and a functioning Smart Library. All necessary conditions have been created to ensure access to education for persons with disabilities. SUTE also maintains a developed social and living infrastructure.
Information and educational-methodical support
An ECTS Information Package is developed for each educational program at the university. Through their personal account in the automated system «MIA: Education», each student can view and create their individual study plan, access the curriculum, monitor earned scopes for courses, check the class schedule, and communicate with participants in the educational process. Course summaries, outlines, syllabi, and assessment criteria for educational components are available on the university's corporate distance learning platform. The university's electronic repository provides full-text access to SUTE's scientific and educational literature, as well as manuscripts of qualification papers and dissertations for academic degrees. For the convenience of higher education students, the university has developed a Course Catalogue, according to which students may select elective educational components.
9 – ACADEMIC MOBILITY
National Credit Mobility
According to the terms of credit mobility, all credits that the student obtained outside the place of primary education and that are components of the educational programme are recredited
International Credit Mobility
According to international cooperation programmes, the best students of the State University of Trade and Economics with knowledge of foreign languages, according to the rating of SUTE, have the opportunity to study abroad
Training of foreign students
Implemented in accordance with the requirements of current legislation.

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

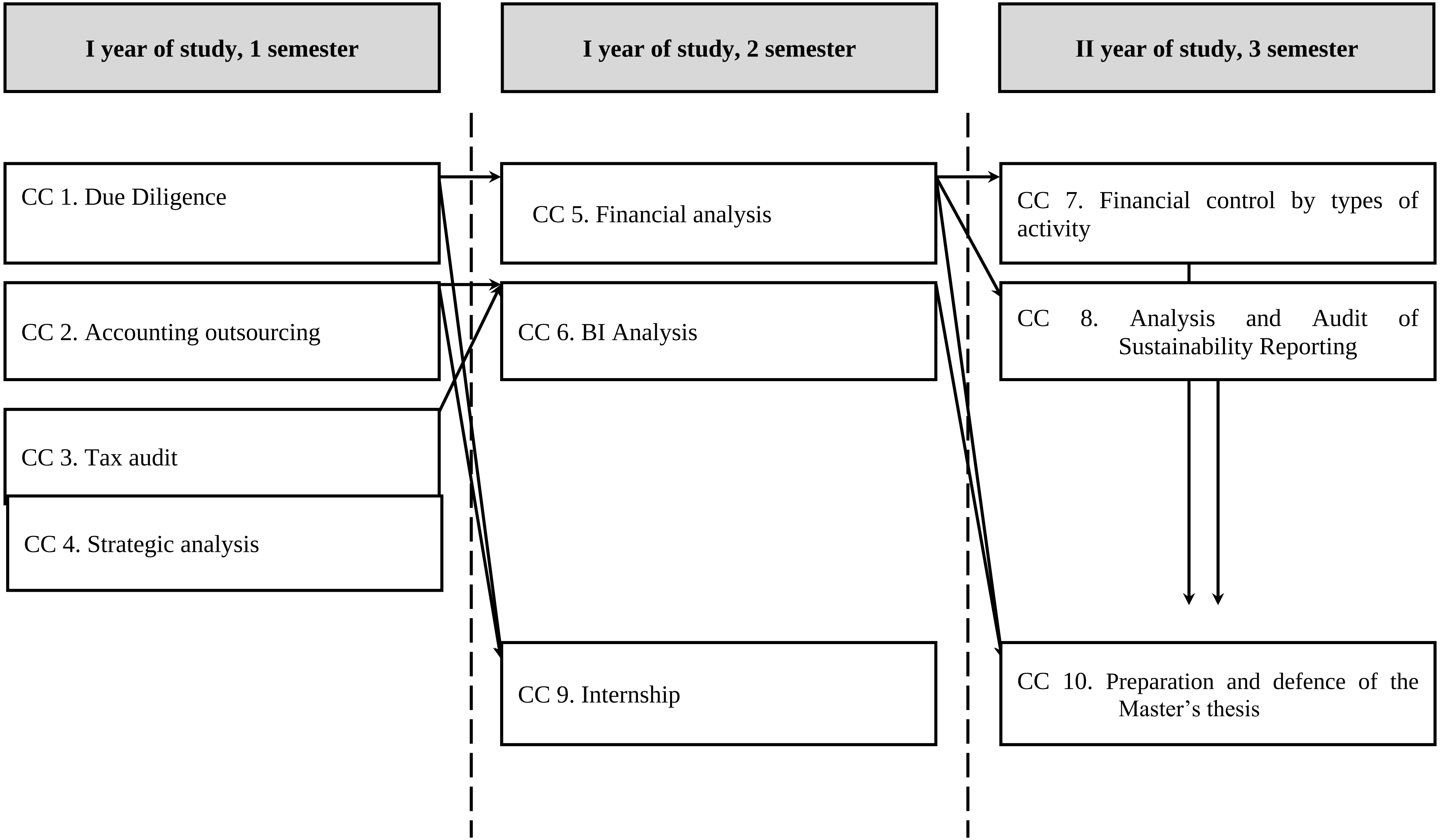
3.2.1. List of components of the EP

Code	Educational Components of the Programme	ECTS credits	Form of assessment
	Compulsory Components		
CC 1	Due Diligence	9	Exam
CC 2	Accounting outsourcing	6	Exam
CC 3	Tax audit	6	Exam

CC 4	Strategic analysis	6	Exam
CC 5	Financial analysis	6	Exam
CC 6	BI Analysis	6	Exam
CC 7	Financial control by types of activity	6	Exam
CC 8	Analysis and Audit of Sustainability Reporting (in English)	6	Exam
CC 9	Internship	9	Credit
CC 10	Preparation and defence of the Master's thesis	12	Defence
Total amount of compulsory components		**66**	
Elective Components			
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
Total amount of elective components		**24**	
TOTAL AMOUNT OF THE EDUCATIONAL PROGRAMME		**90**	

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

3.2.2. STRUCTURAL-LOGICAL SCHEME OF THE EP



3.3. STUDENT CERTIFICATION FORM

Student certification is carried out in the form of a Master's thesis public defence. Master's thesis should involve solving a complex task or problem in the field of accounting, analysis, control, auditing and/or taxation. Master's thesis must not contain academic plagiarism, fabrication or falsification. Master's thesis must be placed on the official website of the higher education institution or its structural unit, or in the repository of the higher education institution.

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

Components/ Competences	CC 1	CC 2	CC 3	CC 4	CC 5	CC 6	CC 7	CC 8	CC 9	CC 10
GC01		+	+	+	+	+	+	+	+	+
GC02									+	+
GC03		+		+	+			+	+	+
GC04	+		+	+	+	+	+	+	+	+
GC05			+	+	+			+	+	+
GC06		+	+	+		+	+		+	+
GC 07		+							+	+
GC 08					+	+	+	+	+	+
GC 09	+						+		+	+
GC10	+	+			+			+	+	+
GC11					+	+	+	+	+	+
SC01		+	+	+			+		+	+
SC02							+		+	+
SC03					+		+	+	+	+
SC04		+	+				+		+	+
SC05			+	+		+	+		+	+
SC06					+			+	+	+
SC07	+	+	+	+	+		+	+	+	+
SC08	+								+	+
SC09	+		+	+	+	+		+	+	+
SC10	+	+	+	+	+	+	+	+	+	+
SC11			+	+		+	+		+	+
SC12	+		+	+		+	+	+	+	+
SC13			+	+			+		+	+
SC14			+	+			+		+	+

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

Components / Programme learning outcomes	CC 1	CC 2	CC 3	CC 4	CC 5	CC 6	CC 7	CC 8	CC 9	CC 10
PO01	+	+	+	+	+		+	+	+	+
PO02		+					+	+	+	+
PO03									+	+
PO04		+					+	+	+	+
PO05							+	+	+	+
PO06							+	+	+	+
PO07							+	+	+	+
PO08	+		+		+	+	+		+	+
PO09							+	+	+	+
PO10	+	+	+	+	+	+	+		+	+
PO11	+				+	+	+		+	+
PO12	+				+				+	+
PO13					+		+		+	+
PO14		+	+	+	+		+	+	+	+
PO15	+	+	+	+	+	+	+	+	+	+
PO16									+	+
PO17	+	+	+	+	+	+	+	+	+	+
PO18	+				+		+	+	+	+
PO19							+		+	+

Developed by the working group composed of:

1. Volodymyr Hordopolov — Doctor of Sciences (Economics), Professor, Professor of the Department of Financial Analysis and Audit, **Director of the Educational Programme.**
2. Karina Nazarova — Doctor of Sciences (Economics), Professor, Head of the Department of Financial Analysis and Audit.
3. Iryna Parasii-Verhunenko — Doctor of Sciences (Economics), Professor, Professor of the Department of Financial Analysis and Audit.
4. Olena Horbach — higher education student of the Master's degree level in speciality 071 "Accounting and Taxation" Educational Programme "Financial Analytics".

Reviews and feedback from external stakeholders:

1. Ihor Liubarenko — Managing Partner for Consulting and Audit at LLC "PAPER CLOUD UKRAINE".
2. Valerii Rozdobudko — General Director of PE Audit Firm "Alta", PhD in Economics.

Appendix

LIST OF RECOMMENDED ELECTIVE COMPONENTS

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