

**The Ministry of Education and Science of Ukraine  
State University of Trade and Economics  
Postgraduate and Doctoral Studies Department**

<b>Academic Degree</b>	<b>«Doctor of Philosophy»</b>
<b>Field of Study</b>	<b>07 «Management and Administration»</b>
<b>Subject Area</b>	<b>071 «Accounting and Taxation»</b>

**INFORMATION PACKAGE (ECTS)**

**Educational and Scientific Programme  
«ACCOUNTING AND TAXATION»  
Academic Degree «Doctor of Philosophy»**

**Kyiv 2024**

# 1. General information about the University

## 1.1. Name and address

State University of Trade and Economics: (SUTE)

Address: Ukraine, 02156, Kyiv, 19, Kyoto str.

Phone: (044) 531 31 73, (044) 531 47 41

E-mail: [knute@knute.edu.ua](mailto:knute@knute.edu.ua)

Official website: [www.knute.edu.ua](http://www.knute.edu.ua)

Official pages of SUTE in social networks:

Facebook: <https://www.facebook.com/knteuofficial/>

Instagram: [https://www.instagram.com/knute\\_official/](https://www.instagram.com/knute_official/)

Telegram: <https://t.me/knteu>

YouTube: <https://www.youtube.com/user/kyotostreet>

## 1.2. Description of the institution (in particular, type and status)

State University of Trade and Economics (SUTE) for its history has come a long way of formation and development and is currently recognized by society and the international community as a producer of highly intelligent resources, a powerful innovative educational and scientific complex with modern material and technical base, educational technologies, global information networks.

<b>1946</b>	Створено Київський філіал Всесоюзного заочного інституту радянської торгівлі
<b>1959</b>	Філіал передано у підпорядкування Харківському інституту радянської торгівлі, пізніше – Донецькому інституту радянської торгівлі
<b>1966</b>	Створено Київський торгово-економічний інститут
<b>1994</b>	Створено Київський державний торговельно-економічний університет
<b>2000</b>	За вагомий внесок у розвиток вищої освіти і науки України, враховуючи загальнодержавне та міжнародне визнання, університету надано статус національного
<b>2006</b>	Київський національний торговельно-економічний університет приєднався до Великої хартії університетів
<b>2022</b>	Створено Державний торговельно-економічний університет (ДТЕУ) як правонаступник Київського національного торговельно-економічного університету КНТЕУ

1946 - Kyiv branch of All-Union Correspondence Institute of Soviet Trade was established

1959 - Kyiv branch was transferred to subordination of Kharkiv Institute of Soviet Trade, later – to Donetsk Institute of Soviet Trade

1966 - Kyiv Trade and Economic Institute was established

1994 - Kyiv State University of Trade and Economics was established

2000 - Given the national and international recognition, the University was granted the status of “National” for a significant contribution to the development of higher education and science of Ukraine

2006 - Kyiv National University of Trade and Economics joined the Grand Charter of Universities

2021 - The University celebrated its 75th Anniversary at the state level

2022 - State University of Trade and Economics (SUTE) was established as the legal successor of KNUTE

Management of the University is based on the principles of autonomy and self-government, democratization of decision-making. The quality management system of SUTE is certified by international standards.

**SUTE is the flagship of education and science**, a leader in high quality training. A significant contribution to the formation of the younger generation belongs to a powerful scientific and pedagogical team - experienced educators, prominent scientists, public figures, effective practitioners, stakeholders.

The University introduces European approaches to training a new generation of the nation's intellectual elite. International cooperation with foreign partners, leading universities, educational and research centers of the world opens new opportunities for students. In the coming decades of global challenges to humanity, SUTE graduates will become in-demand participants in finding effective solutions, solving national, European and global problems.

Strong human resources, involvement of practitioners in the educational process and constant updating of the content of education are the basis for a high level of training.

The educational process is aimed at meeting the needs of the labor market, the formation of students' competitive advantages, innovative competencies.

A modern library complex with an electronic reader service, access to full-text electronic resources of international databases is created.

SUTE has 3 educational institutes, 8 colleges and 2 higher commercial schools located in Kyiv, Kharkiv, Vinnytsia, Chernivtsi, Khmelnytsky, Uzhhorod, Kolomyia, Burshtyn, Zhytomyr and Odesa.

There are **6 faculties** in the basic institution of SUTE: Faculty of International Trade and Law; Faculty of Economics, Management and Psychology; Faculty of Finance and Accounting; Faculty of Information Technology; Faculty of Technologies and Business; Faculty of Trade and Marketing.

About 17,000 students study here for 74 Bachelor's (of which 4 are taught in English) and 70 Master's (of which 13 are taught in English) educational professional programmes.

SUTE carries out the training, retraining and advanced training of specialists in foreign and domestic trade, international economic relations, public management and administration, finance and banking, insurance, entrepreneurship, trading and exchange activities, accounting and taxation, financial control and audit, management, marketing, journalism, law, international law, tourism, hotel and restaurant business, food technology, psychology, philology, sociology and IT industry: cybersecurity, software engineering, computer science and system analysis.

The university has a powerful team of highly qualified lecturers and scientists, capable of successfully performing the assigned tasks. Among them are honored figures of science and technology, honored employees of higher education, academicians and corresponding members of national and branch academies of sciences.

More than 250 postgraduate students go to the Postgraduate School of the State University of Trade and Economics, established in 1966. Training is carried out in 16 specialties in postgraduate studies and 11 specialties in doctoral studies. The language of instruction is Ukrainian and English.

After thesis defence, the vast majority of graduates remain to work at the University and are involved in the formation and implementation of policies to improve the quality of activities.

To ensure a high level of training of students as well as postgraduate and doctoral students, the following SUTE centers function: The Institute of Higher Qualification (IHQ), Distance learning system, Career Development Center, Center for Technology Transfer, Center of Pedagogical and Psychological Studies, Training and Methodical Department, Academic Office, Business Incubator, Training and Research Center for Business Simulation. On the basis of the university, a legal clinic "Center for Legal Protection" was established, as well as an educational and advisory center for mediation, which provides assistance to university students and other persons in settling disputes by organizing and conducting mediation procedures. The Institute of Higher Qualification (IHQ) ensures the implementation of the concept of lifelong education, professional development, provides educational services of an international level for the training of highly qualified specialists who are able to work in today's economic conditions and

successfully compete both on the domestic and international labor markets (MBA programs, second higher education, retraining and professional development).

Creative scientific teams of the university are fruitfully working on solving current scientific problems, the results of research are published in scientific journals "Scientia Fructuosa", "Foreign Trade: Economy, Finance, Law", international scientific and practical journal "Commodities and Markets".

The share of doctors of science in 2023 was 19% of the total number of scientific and pedagogical workers, candidates of sciences – 61%, that is, the share of workers with a scientific degree was 80%.

Experts of SUTE are actively involved in developing strategic directions of quality education assurance, they take part in a number of commissions of the Ministry of Education and Science of Ukraine as well as other ministries and departments.

One of the significant advantages of SUTE is the developed material and technical base of the European level for study, living, personal development.

Modernized educational buildings, classrooms are equipped with modern demonstration equipment, and laboratories – with the necessary equipment; Numerous multifunctional open-space and co-working areas, sports grounds, football field, tennis courts, rehearsal halls, numerous restaurants and a comfortable University campus provide all the conditions for study, leisure and comfortable living.

Educational institution provides free legal and psychological assistance; there are many scientific groups and professional clubs.

State University of Trade and Economics concluded numerous agreements on cooperation with ministries, departments, organizations and enterprises, in particular with the Ministry of Economy of Ukraine, the Ministry of Finance of Ukraine, the Ministry of Foreign Affairs of Ukraine, the State Fiscal Service of Ukraine, the State Treasury Service of Ukraine, the Antimonopoly Committee of Ukraine, the State Audit Service of Ukraine, the Pension Fund of Ukraine, The Accounting Chamber of Ukraine, the National Bank of Ukraine, leading commercial banks, trade, hotel and restaurant chains, advertising agencies, logistics and distribution centers and other organizations and institutions.

Creative contacts are established and maintained with more than 100 institutions of higher education, international centers and institutions from 30 countries of the world. An exchange of teachers and students is carried out, the improvement of educational programmes at different levels of training and retraining of specialists as well as international projects on the

integration of higher education are implemented, students undertake an internship in 10 foreign countries.

The university is a member of the prestigious international organizations: the European Public Law Center (EPLC), the Grand Charter of Universities, the Magna Charta of the European Universities, the Francophone University Agency (AUF), the International Association for Commodity Science and Technology, the International Culinary Union, the European Retail Academy, the World Leisure Organization.

There are well-known public figures, heads of state and government authorities, organizations and businesses, diplomatic officials and scientists, entrepreneurs among the graduates of the university.

### **1.3. University Administration**

**Anatolii  
MAZARAKI**

Rector, Doctor of Sciences in Economics, Professor, Academician of the National Academy of Pedagogical Sciences of Ukraine, Honored Scientist of Ukraine in the field of Science and Technology, Laureate of the State Award of Ukraine in Science and Technology, Laureate of the Prize of the Cabinet of Ministers of Ukraine for the Development and Implementation of Innovative Technologies

**Nataliia  
PRYTULSKA**

First Vice-Rector for Scientific and Pedagogical Work, Doctor of Technical Sciences, Professor, Laureate of the Prize of the Cabinet of Ministers of Ukraine for the Development and Implementation of Innovative Technologies

**Anzhelika  
GERASYMENKO**

Vice-Rector for Research, Pedagogical Activities and International Relations, Doctor of Sciences in Economics, Professor

**Oleksii  
KULIKOV**

Vice-Rector for Scientific and Pedagogical Work, Administrative and Economic Activities, PhD in Law

### **1.4. Educational and Scientific Programme**

The educational and scientific program at the third (educational and scientific) level of higher education is a single complex of educational

(learning courses, individual tasks, practices, control measures, etc.) and scientific (conducting scientific research, writing scientific publications, speaking at conferences, etc.) components directed to achieve the results of training, thesis preparation and its public defense provided by such a programme, which gives the right to obtain a specified qualification.

The applicant must master the educational and scientific programme, acquire theoretical knowledge, abilities, skills and competences defined by the standard of higher education of the third (educational and scientific) level in the relevant subject area, conduct his/her own scientific research, designed in the form of a thesis, and publish its main scientific results.

Field of Study Code & Title	Subject Area
<b>03 Humanities</b>	033 Philosophy
<b>05 Social and Behavioural Sciences</b>	051 Economics
	052 Political Science
	053 Psychology
<b>07 Management and Administration</b>	071 Accounting and Taxation
	072 Finance, Banking, Insurance and Stock Market
	073 Management
	075 Marketing
	076 Entrepreneurship, Trade and Exchange Activities
<b>08 Law</b>	081 Law
<b>12 Information Technology</b>	122 Computer Science
	124 System Analysis
<b>18 Production and Technology</b>	181 Food Technology
<b>28 Public Management and Administration</b>	281 Public Management and Administration
<b>29 International Relations</b>	292 International Economic Relations
	293 International Law

Publication of thesis results is carried out in accordance with the requirements of the Ministry of Education and Science of Ukraine.

Research thesis results must be covered in at least three scientific publications of the applicant, which include:

1) research papers in scientific publications included in the list of scientific professional publications of Ukraine on the date of publication. If the number of co-authors in such research paper (together with the applicant) is more than two people, it is equivalent to 0.5 publications (except for publications specified in subparagraph 2 of this paragraph);

2) research papers in periodicals published in the Web of Science Core Collection and / or Scopus databases (except for publications of the state recognized by the Verkhovna Rada of Ukraine as the aggressor state);

3) not more than one patent for an invention that has passed the qualification examination and directly relates to the scientific results of the dissertation, which is equivalent to one scientific publication;

4) individual monographs recommended for publication by academic councils of institutions and reviewed, except for individual monographs published in a state recognized by the Verkhovna Rada of Ukraine as an aggressor state. Individual sections in collective monographs are equated to individual monographs under the same conditions. Regulations on the procedure for the implementation of the academic mobility right at SUTE.

Research paper in the edition referred to the first - third quartiles (Q1 – Q3) according to the SCImago Journal and Country Rank or Journal Citation Reports classification, or a single monograph that meets these requirements is equivalent to two scientific publications.

Belonging of the scientific publication to the first - third quartiles (Q1 – Q3) according to the SCImago Journal and Country Rank or Journal Citation Reports classification is determined according to the rating in the year in which the relevant publication was published or if the rating for the year is not published on the date of the one-time council published rating.

Research papers are credited on the topic of the thesis provided that the obtained scientific results are substantiated in accordance with the purpose of the paper (task) and conclusions, as well as the publication of not more than one research paper in one issue of a scientific publication.

Research papers published after the entry into force of the "Procedure for awarding the “Doctor of Philosophy” degree and revocation of the decision of the one-time specialized scientific council of higher education, scientific institution on awarding the “Doctor of Philosophy” degree, approved by the Cabinet of Ministers of Ukraine from January 12, 2022 № 44 only if they have an active DOI (Digital Object Identifier), except for publications that contain information classified as a state secret one or information for official use.

## **1.5. Admission requirements**

Information about Entrance Tests and conditions for enrolling higher education applicants of the “Doctor of Philosophy” and “Doctor of Science” degrees is posted on the website of the State University of Trade and Economics.

<https://knute.edu.ua/blog/read?n=Viddil%20aspiranturi%20i%20doktoranturi&uk>



## **1.6. ECTS credit distribution policy (institutional credit framework)**

The European Credit Transfer and Accumulation System (ECTS) is a system created to ensure a unified interstate procedure for measuring and comparing educational results of students of higher education between educational institutions. The system is designed for the mobility of students and teachers, it simplifies the comparison and recognition of educational programs and academic achievements of students both between domestic and foreign educational institutions.

ECTS Credit is a unit measuring the volume of academic workload of higher education applicant required to achieve specific (expected) learning outcomes. One ECTS credit equals to 30 hours.

ECTS credit distribution is based on the official duration of the study programme cycle and is determined by the curriculum. Credits are allocated to all courses studied by the student, practical training, completion of final qualification papers (projects), certification. Credits are assigned after the completion of the course study, subject to successful result of the final control, passing of practical training and certification.

## **1.7. Mechanisms of academic management**

Mechanisms of academic management at the University are defined in:

- [Statute of SUTE;](#)
- [SUTE internal code of conduct;](#)
- [Regulations on the procedure for the preparation of Doctors of Philosophy;](#)
- [Regulations on the procedure for the preparation of Doctors of Science;](#)
- [Provision on the development and implementation of educational and scientific programs of the third level of higher education;](#)
- [SUTE Regulations on the organization of the educational process of the “Doctor of Philosophy” degree holders;](#)
- [Regulations on the certification of PhD candidates at SUTE;](#)
- [Provision on the procedure for implementing the right to academic mobility at SUTE;](#)
- [Regulations on the assessment of learning outcomes of students and postgraduate students;](#)
- [Regulations on independent work of students and postgraduate students of SUTE;](#)
- [Provision on the procedure for recognizing learning results obtained in non-formal and informal education;](#)
- [Provision on appealing the results of the final knowledge control of higher education students of SUTE;](#)
- [Provision on the candidate pool for postgraduate and doctoral studies at SUTE;](#)

- [Regulation on the observance of academic integrity by the pedagogical, academic, scientific workers and students of SUTE;](#)
- [Concept of the internal quality assurance of candidates for higher education degree “Doctor of Philosophy”;](#)
- [Procedure for awarding the “Doctor of Philosophy” degree of and annulment of the decision of the one-time specialized academic council of the institution of higher education, scientific institution on awarding the “Doctor of Philosophy” degree;](#)
- [Code of Ethics for a higher education candidate of SUTE;](#)
- [Regulation “On the scientific society of students, postgraduates and young scientists of SUTE”;](#)
- [Guidebook of a PhD candidate.](#)

## **2. Resources and facilities**

### **2.1. Accommodation/housing conditions**

On the territory of the campus there is an apartment-type dormitory for postgraduate students, situated 5-minute walk from the main academic building and a 15-minute walk from the metro stations «Lisova» and «Chernihivska». The city center (Khreschatyk St.) can be reached in 30 minutes. There’s a forest park zone and Kyoto Park near the university.

Postgraduate students from other cities are accommodated in the dormitory if there are free places on the basis of submission by the Department of Postgraduate and Doctoral Studies by order of the Rector. A contract for the right to live in a dormitory is concluded between the university and the postgraduate student, which establishes the rights and obligations, as well as the mutual responsibility of the parties for their observance and fulfillment.

*Dormitory address:* № 5 – 6-A Miliutenko st., Kyiv, 02156;  
tel. (044) 518-92-63, (044) 518-92-94

### **2.2. Catering**

The university has modern canteens in buildings A, B, D, E and M (57 D. Doroshenko St.), where there is an opportunity to eat quality, balanced food at moderate prices, in particular, “Venice” cafeteria (building B) presents dishes of Italian cuisine.

Cafes are open every day in all educational buildings, where you can also taste own-produced dishes: main dishes (more than 15 types), side dishes (more than 10 types), cold dishes (more than 12 types), cold and hot drinks, fresh confectionery and desserts, made in our own confectionery shop (more than 35 types). There are vending machines with hot and cold drinks and confectionery in educational buildings and dormitories.

### **2.3. Financial support for postgraduate students**

Postgraduate students of full-time education, studying at the expense of the state budget (for government contract), receive an academic scholarship once a month within proven university funding.

Size of academic scholarships, order of appointment and payment is determined by the Cabinet of Ministers of Ukraine.

For excellence in studying, taking part in scientific and public work postgraduate students may be allocated personal academic scholarship of SUTE and personalised academic scholarships of The President of Ukraine, Verkhovna Rada (Supreme Council) of Ukraine, Cabinet of Ministers of Ukraine, Kyiv City Head.

In order to improve living standards and incentives for academic achievements as well as for participation in social, sports and scientific activities, the university has the right to provide financial assistance and encouragement of undergraduate and postgraduate students enrolled for the state order for full-time study using the funds provided in the estimates of the university.

Scholarship Commission decides to provide material support and encouragement separately for each person and each payment.

Appointment and payment of scholarships to postgraduate students who are foreign citizens and stateless persons shall be in accordance with international agreements of Ukraine and of the Cabinet of Ministers of Ukraine.

### **2.4. Medical services**

On the territory of campus there is a first aid post where a general practitioner together with a nurse and 2 paramedics, in case of need, can provide first emergency medical aid to postgraduate students.

Medical treatment of foreign citizens temporarily residing on the territory of Ukraine is carried out in public and municipal health facilities at their own expense including health insurance contracts with Ukrainian insurers.

### **2.5. Management of inclusive education**

2.5.1. The organization of inclusive education at SUTE is regulated by Resolution № 635 of the Cabinet of Ministers of Ukraine dated 10.07.2019 "On Approval of the Procedure for the Organization of Inclusive Education in Higher Education Institutions" and is carried out in order to realize the right of persons with special educational needs to obtain quality higher education, taking into account the needs and capabilities of such persons.

2.5.2. People with special educational needs who are getting an education at a higher education institution are rated as the students with special educational needs.

2.5.3. The provision of educational services to applicants with special educational needs in SUTE is carried out on an equal basis, without discrimination, regardless of age, citizenship, place of residence, gender, skin color, social and property status, nationality, language, origin, state of health, attitude towards religion, the presence of a criminal record, as well as other circumstances with the application of personally oriented teaching methods and taking into account the individual characteristics of the educational and cognitive activity of all education seekers, recommendations of an individual rehabilitation program for a person with a disability (if available) and/or a conclusion on a comprehensive psychological and pedagogical assessment of personal development (if available), provided by the inclusive resource center.

2.5.4. The organization of the educational process of applicants with special educational needs includes:

- creation of an inclusive educational environment;
- application of the principles of universal design in the educational process;
- bringing the territory of the University, buildings, structures and premises into compliance with the requirements of state construction norms, standards and rules. In the event that the existing buildings, structures and premises cannot be fully adapted for the needs of persons with disabilities, their reasonable adaptation is carried out taking into account the universal design;
- provision of the necessary educational and methodological materials and information and communication technologies for the organization of the educational process;
- providing, if necessary, a reasonable accommodation;
- application in the educational process of the most acceptable tools and methods of communication for students with special educational needs, including sign language, relief-dot Braille font, with the involvement of relevant specialists and teaching staff;
- ensuring the availability of information in various formats (Braille font, enlarged font, electronic format and others).

2.5.5. The individual plan for the implementation of the educational and scientific program of the applicant with special educational needs is developed with his participation, taking into account the recommendations of the individual rehabilitation program of the person with disabilities (if available) and/or the conclusion on the comprehensive psychological and pedagogical assessment of the child's development (if available).

2.5.6. Parents (other legal representatives) or persons authorized by them, social workers (workers), volunteers can accompany the applicant with special educational needs.

## **2.6. Digitization of University activities**

There are numerous computer classes, large-format LED screens in lecture halls and projection equipment for presentations in all classrooms, a SMART library with VR technologies, a modern technical base for distance learning, updated computer equipment, free Wi-Fi, professional computer databases by types of activity, other innovations and trends in technical support.

Technical support is constantly being modernized. New servers and modern software were purchased and put into operation, allowing to automate the registration of postgraduate students and teachers, the procedure for choosing disciplines, drawing up curricula, forming the schedule and workload, developing educational and methodological materials, creating conditions for the synchronization of various information and technical platforms of the university. **Distance learning** makes it possible to implement interactive technologies for teaching material, to obtain a comprehensive higher education or to improve qualifications and has such advantages as flexibility, relevance, convenience, modularity, interactivity. At the university, distance learning is used as an element of the educational process, which is implemented using the Moodle corporate distance learning platform, numerous professionally oriented information products, including Fidelio, Amadeus Selling Platform, MapInfoPro 12.3, QD Professional, MD Office, Murashina logistics, etc.

In addition to the corporate distance learning platform Moodle, participants in the educational process widely use such software products as video conference systems Zoom, Skype, WebEx, Office 365 Teams platforms, GoogleClassroom, Intello, etc. Numerous messengers are used to communicate with students, scientific and pedagogical workers of the university.

The modern VR studio is equipped with OculusGo **virtual reality** glasses, computers for individual work and SMART-wall. There is a specially equipped location that serves as a video studio for bloggers and recording interviews, which is equipped with digital devices for audio and video recording.

At the request of young people, the university created an **eSports zone** - this is a modern eSports arena equipped with powerful gaming computers and a plasma panel with a PlayStationPro game console. In the eSports zone, eSports teams of SUTE train and open eSports tournaments "SUTEDota 2", "SUTEHearthstone" are held.

## 2.7. Learning facilities

One of the advantages of SUTE is the material and technical base of the European level. Classrooms are equipped with modern demonstration equipment, laboratories with the necessary equipment. In total, the university has 60 computer rooms, among which there are classrooms equipped for webinars, lectures, and practical classes when students are at the university and the teacher is remote. The resources as well as material and technical equipment of the library are innovative and meet the needs of training modern specialists, providing space for independent and team work.

The university has multifunctional co-working spaces specially equipped for the creative work of participants in the educational process.

**SUTEHUB** coworking space is designed for everyone who needs a comfortable and cozy workplace for productive work, training, meetings, searching for new ideas, negotiations, presentations, round tables and master classes. The modern, comfortable space unites 6 different zones - 3 work zones, a recreation hall, a conference hall and an area for negotiations, which ensures the cooperation of 70 participants.

**PhygitHub** coworking space is divided into several work zones: the “Artspace” zone, which is intended for holding creative events and generating ideas; the “Mediationroom” zone, where students can resolve disputes out of court, learn the art of negotiation and subtleties of diplomacy; the main hall with the “starry sky” (neon constellation of Ursa Major and Ursa Minor). Coworking spaces are equipped with everything necessary for comfortable study and relaxation.

## 2.8. SUTE library

The library of SUTE is an informational, educational, cultural and educational structural unit of the university with universal document funds. The library directs its work to the development and improvement of information support for the scientific activities of SUTE, the creation of comfortable conditions in which every reader - student, postgraduate student, teacher, scientist - has the opportunity to receive high-quality information support using modern information and communication technologies.

The library's document fund includes almost 900,000 copies of books, periodicals, dissertations and abstracts, educational and methodological materials, and electronic publications. Publications in the state language make 60% of the total number of the fund.

The website of the SUTE library ([lib.knute.edu.ua](http://lib.knute.edu.ua)) is functioning effectively, with full information about the library, its funds and services, an electronic catalog, available electronic resources (scientometric, bibliographic, full-text databases) and information on the possibility of using remote access to full-text electronic databases.

Users are presented with instructions for searching the documents, drawing up lists of used sources according to various styles and standards common in the world, reference and educational information, virtual book exhibitions, 3D tours, reports on events held in the library. Access to the electronic catalog of the SUTE library can be obtained from mobile devices, the corresponding link for downloading the application is available on the library website.

**At the service of library users:** 11 reading rooms with open access funds, 7 subscriptions, Bibliometrics room, SMART library, unique VR studio, Cybersport zone, halls of new arrivals of literature and foreign literature, special sectors of methodological publications of SUTE, fund of dissertations and abstracts, equipped with comfortable recreation areas with board games - football, chess and checkers.

**The Bibliometrics Hall** provides free online access to domestic and global full-text databases, scientometric research platforms: SCOPUS, WebofScience, EBSCO, etc. It contains a database of electronic textbooks, teaching materials, video courses on electronic media.

**The SMART-library** is an open space zoned for reading, holding conferences, lectures, workshops, presentations using the SMART-wall and plasma panel, HTC Vive virtual reality helmets and OculusGo virtual reality glasses.

The introduction of new information technologies enables the library to significantly expand the information provision of users, which improves the quality of the educational process.

## **2.9. SUTE editions:**

- **The scientific journal «Scientia Fructuosa» (professional journal of economic sciences, category B):**  
research on the problems of macroeconomic theory and reforming the economy of Ukraine is highlighted; increasing the efficiency of business activities in various fields; management and marketing in trade, hospitality and tourism; accounting, financial analysis and control; development of stock, insurance and banking markets, etc. Published in Ukrainian and English;
- **The International scientific and practical journal «Products and Markets» (professional journal of engineering sciences, category B):**  
issues of theory and practice of commodity science, new technologies, hotel and restaurant business, marketing, merchandising, logistics, quality and safety of goods (services), standardization, metrology, certification and quality management, protection of consumer rights are covered. Published in Ukrainian and English;

- **The scientific journal «Foreign trade: economics, finance, law» (professional journal of economic and legal sciences, category B):** the results of theoretical and practical scientific research in the field of international and domestic economy, finance and law are highlighted. Published in Ukrainian and English.

The journals are registered in the international scientometric databases Index Copernicus, Directory of Research Journals Indexing, DOAJ, Research Bible, and the Google Scholar search system, are presented in the national reference database "Ukrainika Naukova" and the Ukrainian reference journal "Dzherelo".

## **2.10. Organization of mobility according to educational programmes**

The State University of Trade and Economics closely cooperates with universities, international partners on international mobility programs. These programs are aimed at implementing the principle of academic mobility.

Main tasks:

- promoting the participation of students of higher education of SUTE in international academic mobility educational programs of foreign HEIs-partners;
- improvement of language competences of higher education students, which are necessary for studying and teaching in foreign institutions of higher education;
- organizational and coordination work on the development and implementation of projects of the Erasmus+ program of the European Union under the direction of KA1 "Educational (academic) mobility".

SUTE provides the opportunity to study in European institutions of higher education to students of higher education and graduates who have equal rights with citizens of EU member states, in English or another foreign language in various specialties.

SUTE implements its functions on the basis of treaties on international cooperation and inter-institutional agreements, including Erasmus+ projects with higher education institutions in France, Germany, Slovenia, Bulgaria, Greece, Slovakia and other European higher education institutions. SUTE recognizes results in non-formal and informal education. The mechanisms are defined by the Regulation on the procedure for recognizing learning outcomes obtained in non-formal and informal education.

## **2.11. Language courses**

SUTE provides training in English and French under an intensive training program that creates conditions for achieving foreign language proficiency levels from A1 to B2 (in accordance with the recommendations of the Committee on Education at the Council of Europe and Language Education).



Classes in foreign language courses are conducted by highly qualified teachers with practical teaching experience. Training takes place according to the modular system. The topics of the modules have been developed taking into account the needs of students of higher education, according to which teachers specially select topics for communication, educational materials, choose the type of tasks and types of activities.

The contingent of students is formed at the beginning of the academic year. Students and graduates of all faculties, postgraduate and doctoral students as well as teachers and employees of SUTE can enroll for foreign language study programs. The cost of study depends on the level of the study program and the number of study hours.

Graduates of language courses who have mastered a foreign language at levels B1–B2 have the opportunity to take the exam for obtaining international language certificates (DELTA, IELTS) and participate in various forms of international academic mobility within the framework of cooperation agreements with European higher education institutions – partners of SUTE.

For additional information and to enroll for foreign language courses, contact the International Relations Department (educational building A, room 229, phone (044) 531 31 10).

## **2.12 Advisory assistance for postgraduate students**

The Department of Postgraduate and Doctoral Studies helps postgraduate students to systematize the information scope, coordinate work between them and departments, other divisions of the university. Information is provided through online instruction, messages, during personal communication, by telephone or by means of a video conference.

The teaching staff of the SUTE departments offer consultative seminars to students of the third degree of higher education, during which young researchers are informed on both narrow professional and general scientific issues; the possibility of cooperation and establishment of partnership relations of the department with other research institutions of Ukraine; consultations on current issues of thesis, coverage of its results in domestic and foreign scientific publications. Postgraduate students have the opportunity to receive individual consultations, to report on the results of the research at the department's scientific and methodical seminars, to discuss it and to plan further steps as for the improvement of their research work. Information on programs of foreign foundations for conducting research abroad is also provided. The lecturers of the departments familiarize the students of higher education with the preparation and writing of requests for scientific internship. Young scientists receive consultations on the approval of their thesis results both at departmental seminars and at scientific conferences, get acquainted with the course of preparation of the thesis for

defense and the procedure of its defense. Departments help in establishing contacts of young scientists with potential employers in universities and academic institutes of Ukraine and make efforts to maintain further scientific contacts with graduates in order to expand the scientific and research base.

### **2.13. Sports and recreation facilities**

An important area of organizational and educational work of the University is the participation of postgraduate students in such traditional activities as: University Day, International Students' Day, Miss & Mr SUTE, Faculty Open Days, Donor Days, Tourism Day, Championship of the intellectual games “Brain Ring” and “Your Game”, Festival of wits and humor at SUTE for the Rector’s Cup and more.

The university has culture and leisure center, which includes such creative amateur groups as: folk student academic chamber choir, contemporary dance studio, vocal and contemporary music studio.

For the development of students and popularization of a healthy lifestyle, on the basis of the Department of Physical Culture and Sports, there are sections for table tennis, fitness, volleyball, swimming, badminton, basketball, boxing, football, futsal, athletic gymnastics, athletics, wrestling, crossfit, physical rehabilitation and general physical training, tug-of-war; for big tennis, modern tennis courts equipped with a specialized surface were built on the territory of the university. A new billiards section has been opened, for which a separate room with tables for various types of games has been arranged. All conditions for physical education and sports have been created: a modern stadium with an artificial turf, sports grounds, two sports arenas, a gym, a boxing and wrestling hall, fitness rooms, and tennis courts.

### **2.14. Youth organizations**

Public life of SUTE is rich, multifaceted and diverse. On a voluntary basis at the university operate:

- scientific society of students, postgraduate and doctoral students and young researchers;
- university student council: 6 councils of student self-government at faculties and 6 councils of student self-government in dormitories;
- student clubs: “Eco Club”, Debate Club “Polemic Union”, Philosophy Club “Phoenix”, “Law Club”, “Legal Clinic”, Entrepreneur Club “YEP Club”, “Business Club”, “Marketing”, “SapLab”, “H&SE Services”, “ProgramClub”, “TROS – creative advertising association of students”, “Luca Pacioli Accounting Club”, “Professional Accountant Club”, “Auditor Club”, “Union of SUTE Artists”, “European Club”, All-Ukrainian Movement “Youth for Consumer Rights”, Chemists Club “Start in Science”, “Culinary

Club”, Psychological Club “SAPGEN”, Tourist Club “Everest”, Club “Service”, sports clubs in football, basketball, volleyball, tug-of-war and more.

### **2.15. Scientific society of students, postgraduate and doctoral students and young scientists**

The main purpose of the activity of the Scientific society of students, postgraduates, doctoral students and young scientists of SUTE is to comprehensively support the scientific, inventive and other creative activities of students and young scientists.

Main tasks:

1. Facilitating the formation of conditions for revealing the scientific and creative potential of young scientists.
2. Finding and supporting talented researchers among young scientists, providing them with comprehensive support.
3. Encouraging the development of the personality of a researcher, a modern scientist with a broad democratic outlook.
4. Organization and establishment of inter-university and international scientific and cultural cooperation.

Information and publishing activities.

Focus areas:

- development of science;
- work with young scientists;
- information support;
- implementation of Innovations;
- establishment of external relations.

In its activities, the Scientific society of students, postgraduates, doctoral students and young scientists of SUTE is governed by:

- the ethical code of a scientist of Ukraine;
- the regulation “On the scientific society of students, postgraduates and young scientists of the State University of Trade and Economics”;
- the regulation on the observance of academic integrity by pedagogical, academic, research workers and higher education seekers of SUTE.

## **3. Educational and Scientific Programme**

Head of the project group (Director of the PhD Programme) – Fomina O.V., Doctor of Sciences in Economics, Professor, Head of the Department of Accounting and Taxation.

### 3.1. Profile of Educational and Scientific Programme (ESP), subject area 071 «Accounting and Taxation»

<b>1 – General information</b>	
<b>Full name of HEI and structural unit</b>	State University of Trade and Economics
<b>Higher education cycle</b>	Third (educational and scientific) cycle
<b>Higher education degree</b>	Doctor of Philosophy
<b>Field of study</b>	07 Management and Administration
<b>Subject area</b>	071 Accounting and Taxation
<b>Official title of the educational programme</b>	Accounting and Taxation
<b>Forms of obtaining education</b>	Full-time form / Part-time form
<b>Educational qualification</b>	Doctor of Philosophy
<b>Diploma qualification</b>	<b>Academic degree:</b> Doctor of Philosophy <b>Field of study:</b> 07 Management and Administration <b>Subject area:</b> 071 Accounting and Taxation
<b>The scope of the educational and scientific programme</b>	Diploma of Doctor of Philosophy in Accounting and Taxation, 240 ECTS credits
<b>Availability of accreditation</b>	Certificate of the National Agency for Quality Assurance of Higher Education on the accreditation of the educational program № 3436 dated May 20, 2022.
<b>Cycle / level</b>	QF for EHEA – third cycle; EQF for LLL – 8 level; NQF of Ukraine – 8 level;
<b>Prerequisites</b>	Master's degree
<b>Language(s) of instruction</b>	Ukrainian
<b>Duration of the educational programme</b>	4 years
<b>2 – Educational and Scientific Programme Aim</b>	
Provide the student with in-depth knowledge, abilities, and skills in the professional field of accounting, analysis, control, auditing, taxation, mastering the methodology of scientific and pedagogical activity, as well as conducting scientific research, the results of which are distinguished by scientific novelty, have theoretical and practical significance to ensure sustainable development in the conditions of the European integration of Ukraine and the EU.	
<b>3 - Educational and Scientific Programme Characteristics</b>	
<b>Area of interest (field of study, subject area)</b>	<i>Object of activity (research):</i> organizational, managerial, economic, control-analytical, consulting, expert activity of business entities and public sector institutions in the field of accounting, control, audit, analysis, taxation. <i>Learning objectives:</i> acquiring the ability to produce new ideas, solve complex problems, carry out own scientific research in the field of accounting, analysis, control, auditing, taxation. <i>Theoretical content of the interest area:</i> ideas, categories, theories and

	<p>concepts of accounting, analysis, control, auditing, taxation.</p> <p><i>Methods, techniques and technologies:</i> general scientific and special methods of scientific studies of the regularities of the functioning of the modern economy in the conditions of globalization; calculation-analytical, economic-mathematical, statistical methods of data analysis; methods of expert assessment, factual, sociological, documentary, balance sheet; which are carried out using modern digital technologies.</p> <p><i>Tools and equipment:</i> modern information systems, specialized software, methodological tools for organization and modeling of accounting, analysis, control, audit, taxation.</p>
<b>Orientation of the educational programme</b>	Educational and scientific programme. Scientific research with new and improved, practically directed and valuable theoretical and methodical results.
<b>The main focus of the educational programme</b>	Focused on the formation of professional competences in mastering the methodology of scientific and pedagogical activity, conducting own scientific research to solve poorly structured and unstructured tasks and producing new knowledge in the field of accounting, control, audit, analysis, taxation to ensure sustainable development in the conditions of European integration of Ukraine and the EU.
<b>Programme features</b>	<p>The educational component of the program includes four components:</p> <ul style="list-style-type: none"> <li>• acquisition of in-depth knowledge of the specialty (12 ECTS credits, which provide the following courses: “Theories and systems of accounting and taxation”, “Analysis, control and audit of business processes”, “Modern economic theories”, “Scientific seminar on the thesis topic”);</li> <li>• acquisition of general scientific (philosophical) competences (3 ECTS credits provided by the course “Philosophical worldview of the XXI century”);</li> <li>• acquisition of universal skills of a researcher (15 ECTS credits, which provide the following courses: “Methodology of scientific research”, “Scientific text”, “Pedagogy of higher education”, “Intellectual property in scientific and research sphere” and “Scientific and pedagogical training”);</li> <li>• acquisition of language competences (3 ECTS credits, which provided by the course “Foreign language for academic purposes”).</li> </ul> <p>12 ECTS credits are provided for optional academic courses, which strengthen the cycle of professional training. The optional part of the programme enables the right to choose academic courses, taking into account the individual needs of postgraduate students and provides for dual modules of academic disciplines (“Integrated reporting”/“Commercialization of intellectual property”/“Mathematical modeling in scientific research”/“International audit”/“International standards of professional ethics of accountants”/“Accounting and taxation of international corporations”/“Public speaking”/“Statistical methods of analysis and forecasting”/“Strategic analysis”/“Financial corporate control”/“Other educational component in agreement with the academic supervisor”).</p> <p><b>The scientific component</b> of the programme involves carrying out scientific research under the supervision of a scientific advisor with appropriate registration and public defense of the obtained results in the form of a thesis. This component of the program covers 192 ECTS credits and is drawn up in the form of an individual plan of a</p>

	postgraduate student's research work.
<b>4 – Graduate Employability and Further Learnability</b>	
<b>Employment suitability</b>	<p>Work according to the national classifier of Ukraine "Profession Classifier" DK 003:2010:</p> <p>1231. Heads of financial, accounting, economic, legal and administrative units and other superiors.</p> <p>1475 Managers (administrators) in law, accounting, market research, public opinion research, consulting on commercial activity and management.</p> <p>1475.2 Accounting managers (administrators).</p> <p>2310. Teachers of universities and higher educational institutions.</p> <p>2411. Professionals in the field of auditing and accounting.</p> <p>2411.1. Research staff (auditing, accounting).</p> <p>2411.2. Auditors and qualified accountants.</p> <p>A graduate can hold other positions in accordance with professional job titles characterized by special professional competencies.</p> <p>Graduates of postgraduate course are employed in the Ministry of Finance of Ukraine, the Ministry of Economy of Ukraine, the State Commission for Securities and the Stock Market, the State Fiscal Service of Ukraine, departments of economic development of central state administration bodies, local governments, as well as enterprises of various forms of ownership and various types of economic activity.</p>
<b>Further learning opportunities</b>	<ul style="list-style-type: none"> <li>· Educational and scientific programmes at the 8th level of the NQF of Ukraine in related fields of scientific knowledge.</li> <li>· Educational programmes, research grants and scholarships (including abroad) containing additional educational components.</li> <li>· Obtaining the scientific degree of Doctor of Sciences.</li> </ul>
<b>5 – Teaching and Assessment</b>	
<b>Teaching and learning</b>	<ul style="list-style-type: none"> <li>- Combination of lectures, practical classes, implementation of projects, analytical and research works.</li> <li>- Problem-oriented learning, self-learning.</li> <li>- Education with the use of elements of distance and interactive learning technologies.</li> <li>- Involvement in counseling of post-graduate students of well-known specialists in the field of science and practice.</li> <li>- Direct participation in the performance of research works.</li> </ul>
<b>Assessment</b>	<p><b>Educational component of the programme.</b></p> <p>The system of control of postgraduate students' mastery of the courses of the educational and scientific programme consists of current and final types of control. The current control is aimed at obtaining operational data on the level of knowledge of postgraduate students and the quality of the developed competencies. It involves the application of a complex of assessment methods: oral questioning, test control, implementation of project tasks, etc. The final control of knowledge is in the form of an exam/credit and is conducted as a form of assessment of the level of assimilation of theoretical and practical material by a postgraduate student in a particular academic course.</p> <p><b>Scientific component of the programme.</b></p> <p>Evaluation of the scientific activity of postgraduate students is carried out on the basis of quantitative and qualitative indicators characterizing the preparation of research papers, participation in scientific conferences, preparation of separate parts of a thesis in accordance with the approved individual plan of scientific work of the postgraduate student. Postgraduate students' reports based on the results of the implementation of the individual plan of scientific work</p>

	are approved every six months at the meeting of the departments and the academic council of the faculty with the appropriate recommendation.
<b>6 – Programme Competences</b>	
<b>Integral competence</b>	The ability to produce new ideas, to solve complex problems of professional and/or research and innovation activities in the field of accounting, analysis, control, audit, taxation using the methodology of scientific and pedagogical activity, in particular, conducting scientific research characterized by scientific novelty, theoretical and/ or practical meaning.
<b>General competences (GCs)</b>	<p><b>GC01.</b> The ability to abstract thinking, analysis and synthesis.</p> <p><b>GC02.</b> The ability to search, process and analyze information from various sources.</p> <p><b>GC03.</b> The ability to work in an international context.</p> <p><b>GC04.</b> The ability to solve complex problems in the field of accounting and taxation on the basis of a systematic scientific worldview and a general cultural outlook in compliance with the principles of professional ethics and academic integrity.</p>
<b>Special (professional) competences (SCs)</b>	<p><b>SC01.</b> The ability to plan and carry out original research, to achieve scientific results that create new knowledge in accounting, analysis, auditing and taxation and related interdisciplinary areas.</p> <p><b>SC02.</b> The ability to identify, formulate and solve problems of a research nature in the field of accounting, analysis, control, audit, taxation, evaluate and ensure the quality of performed research.</p> <p><b>SC03.</b> The ability to solve complex tasks of the functioning of the accounting, analysis, control, audit, taxation system for critical evaluation of research results taking into account social, ethical, legal and economic problems.</p> <p><b>SC04.</b> The ability to conduct empirical research to establish trends in the development of research objects in the field of accounting, analysis, control, auditing, taxation.</p> <p><b>SC05.</b> The ability to test the results of scientific research, conclusions and practical recommendations on accounting, analysis, control, auditing, taxation and to promote their implementation in the scientific and practical spheres.</p> <p><b>SC06.</b> The ability to carry out scientific and pedagogical activities by profession.</p> <p><b>SC07.</b> The ability to initiate, develop and implement complex innovative projects in the field of accounting, analysis, auditing, and taxation, showing leadership qualities during their implementation.</p> <p><b>SC08.</b> The ability to generate new ideas regarding the development of the theory and practice of accounting, analysis, auditing, and taxation, to analyze, evaluate, and forecast relevant processes.</p> <p><b>SC09.</b> The ability to continuous self-development and self-improvement.</p> <p><b>SC10.</b> <i>The ability to apply accounting and analytical methods and procedures to assess the effectiveness of the functioning of the macro- and microeconomic system in the context of achieving sustainable development in the conditions of the European integration of Ukraine and the EU.</i></p>
<b>7 – Programme Learning Outcomes (PLOs)</b>	
<b>PLO 01.</b> Have conceptual and methodological knowledge of accounting, analysis, control, auditing, taxation and related fields, as well as the skills necessary for conducting scientific and applied research, implementing innovations at the level of the latest world achievements in the relevant direction in the context of <i>achieving sustainable development in the conditions of the European integration of Ukraine and EU.</i>	

**PLO 02.** Search, analyze, critically interpret and systematize information obtained from various scientific and practical sources and the main national, European, and international legal acts on the regulation of accounting, analysis, auditing, and taxation.

**PLO 03.** Freely present and discuss with specialists and non-specialists the results of research, scientific and applied problems of accounting, analysis, auditing, taxation in national and foreign languages, publish the results of research in scientific publications in leading international scientific periodicals.

**PLO 04.** Apply the general principles and methods of economic and social sciences, as well as modern research methods for conducting research in the field of accounting and taxation and in teaching activities.

**PLO 05.** Formulate and test hypotheses; use appropriate evidence to substantiate the conclusions, in particular, the results of theoretical analysis, empirical research (surveys, observations, etc.) and mathematical and/or computer modeling, available literature data on accounting regulation, analysis, auditing and taxation.

**PLO 06.** Plan and carry out empirical and/or theoretical research in accounting, analysis, control, auditing, taxation and related fields using modern scientific tools and adhering to the norms of professional and academic ethics, critically analyze the results of research in the context of the entire complex of modern knowledge regarding the researched problem.

**PLO 07.** Apply modern methods of searching, processing and analyzing information, in particular, statistical and economic-mathematical methods of analyzing data of a large volume and/or complex structure, specialized databases, information systems in the field of accounting, analysis, control, auditing and taxation.

**PLO 08.** Apply modern digital technologies and specialized software in scientific and teaching activities.

**PLO 09.** Identify scientific and practical problems, carry out the approbation of the results of scientific research, conclusions and practical recommendations on accounting, analysis, control, audit, taxation and promote their implementation in scientific and practical spheres.

**PLO 10.** Deeply understand the general principles and methods of accounting, analysis, control, auditing, taxation, as well as the methodology of scientific research, apply them in one's own research in the field of accounting and taxation and in teaching activities.

**PLO 11.** Develop and implement scientific and/or innovative projects that provide an opportunity to rethink the existing and create new integral knowledge and/or professional practice and solve significant scientific and applied problems of accounting and taxation, taking into account social, economic and legal aspects.

**PLO 12.** Organize and carry out the educational process in the field of accounting and taxation, its scientific, educational-methodical and regulatory support, develop and teach special educational disciplines in institutions of higher education.

**PLO 13.** Communicate freely on issues related to accounting and taxation with colleagues, the wider scientific community, and society as a whole.

### **8 – Resource Support for Programme Implementation**

**Staffing support**

The implementation of the educational and scientific program is provided by teachers who have the scientific degrees “Candidate of Science”, “Doctor of Science”. Thematic master classes and open lectures by representatives of business, regulatory authorities, and public organizations are held to ensure that postgraduate students' scientific research meets the requirements of the socio-economic environment.



<b>Material and technical support</b>	<p>Postgraduate students are fully provided with material resources for study and research. At their service:</p> <ul style="list-style-type: none"> <li>ü more than 30 thousand m2 of educational buildings;</li> <li>ü a separate dormitory for postgraduate students (over 80 rooms)</li> <li>ü almost 1.5 million titles of educational and scientific literature in the SUTE library;</li> <li>ü 470 seats in the SUTE reading rooms, including in the SUTE multimedia library, where access to SCOPUS, Web of Science scientometric databases is provided;</li> <li>ü 2,000 PC workstations with access to the Internet + WiFi. All computers are equipped with basic software, special software is installed on the computers in the laboratories of the departments, necessary for conducting research by postgraduate students;</li> <li>ü distance learning laboratory, which hosts 966 educational courses;</li> <li>ü electronic platform for communication of postgraduate students based on Microsoft Office 365 platform, etc.</li> </ul>
<b>Informational support, teaching and learning materials</b>	<p>Complete provision of educational and methodological complexes of courses and other types of educational and methodological materials. Documents regulating admission procedures, postgraduate study, thesis defense, etc. are publicly available on the University's website. Communication between postgraduate students, supervisors, teachers, and administrative staff takes place within the intra-university communication environment, which includes the online resources of MIA Education, MS Outlook and MS Teams 365, the SUTE distance learning system, as well as using OTT services, mobile and fixed telephone connection.</p>
<b>9 – Academic Mobility</b>	
<b>National credit mobility</b>	<p>According to the agreements on cooperation between SUTE and institutions of higher education of Ukraine, scientific institutions.</p>
<b>International credit mobility</b>	<p>Within the scope of cooperation agreements between SUTE and institutions of higher education in France, Great Britain, Poland, Germany, within the framework of which partner exchange and training of postgraduate students is carried out. Studies in the KA1 direction with obtaining credits at the universities of member countries of the Erasmus+ Programme.</p>
<b>Training of foreign applicants for higher education</b>	<p>Foreign students of higher education are guaranteed all rights and freedoms, in accordance with the current legislation of Ukraine and the University Charter.</p>

## 3.2. List of Educational and Scientific Programme (ESP) components and their logical sequence

### 3.2.1. List of Educational and Scientific Programme programme (ESP) components

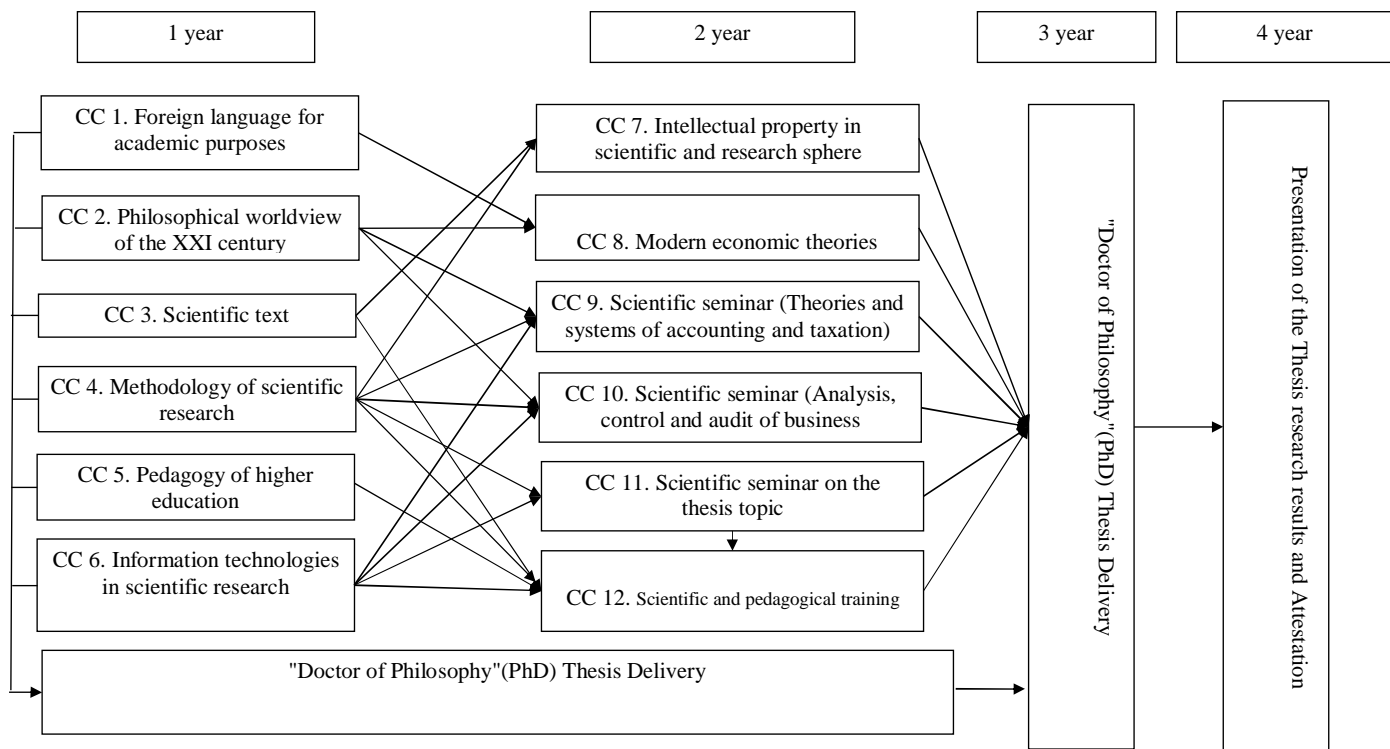
Course code	Components of the Educational & Scientific Programme	Amount of credits	Final control form
1	2	3	4
<b>Compulsory Components (CCs)</b>			

CC 1	Foreign language for academic purposes	3	Exam
CC 2	Philosophical worldview of the XXI century	3	Exam
CC 3	Scientific text	3	Exam
CC 4	Methodology of scientific research	3	Exam
CC 5	Pedagogy of higher education	3	Credit
CC 6	Information technologies in scientific research	3	Credit
CC 7	Intellectual property in scientific and research sphere	3	Credit
CC 8	Modern economic theories	3	Exam
CC 9	Scientific seminar (Theories and systems of accounting and taxation)	3	Credit
CC 10	Scientific seminar (Analysis, control and audit of business processes)	3	Credit
CC 11	Scientific seminar on the thesis topic	3	Credit
CC 12	Scientific and pedagogical training	3	Credit
<b>Total amount of compulsory components:</b>		<b>36</b>	
<b>Optional Components (OCs)</b>			
OC 1	Economics of sustainable development	3	Credit
OC 2	Integrated reporting	3	Credit
OC 3	Commercialization of intellectual property	3	Credit
OC 4	Mathematical modeling in scientific research	3	Credit
OC 5	International audit	3	Credit
OC 6	International standards of professional ethics of accountants	3	Credit
OC 7	Accounting and taxation of international corporations	3	Credit
OC 8	Public speaking	3	Credit
OC 9	Statistical methods of analysis and forecasting	3	Credit
OC 10	Strategic analysis	3	Credit
OC 11	Financial corporate control	3	Credit
OC 12	Other educational component*	3	Credit
<b>Total amount of optional components:</b>		<b>12</b>	
<b>Total scope of the educational component of the educational and scientific programme</b>		<b>48</b>	
<b>Thesis delivery (scientific component)</b>		<b>156</b>	
<b>Presentation of the Thesis research results and Attestation</b>		<b>36</b>	
<b>Total scope of the educational and scientific programme</b>		<b>240</b>	

\* in agreement with the academic supervisor



3.2.2. Structural and logical scheme of the Educational and Scientific Programme (ESP)



### 3.3. Form of attestation of higher education applicants

<b>Form of attestation of higher education applicants</b>	Attestation of the applicants for the educational level “Doctor of Philosophy” is carried out in the form of a public thesis defense.
<b>Thesis requirements for obtaining "Doctor of Philosophy"(PhD) degree</b>	Thesis for obtaining the "Doctor of Philosophy"(PhD) degree is an independent comprehensive study that proposes a solution to a complex problem in the field of accounting, analysis, control, auditing, taxation or on its border with other subject areas and involves a deep rethinking of existing and the creation of new holistic knowledge and/or professional practice. Thesis should not contain academic plagiarism, falsification, fabrication. The volume of the main text of the Thesis should be 6.5-7.5 author’s pages. Thesis must be posted on the SUTE website.

### 3.4. Matrix of correspondence of programme competences to compulsory components of the Educational and Scientific Programme

Components of the ESP General and special 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	Scientific component
	GC 01		*		*								
GC 02						*							*
GC 03	*											*	*
GC 04						*	*		*	*	*		*
SC 01				*				*	*	*	*		*
SC 02		*	*	*							*		*
SC 03				*				*	*	*	*		*
SC 04		*							*	*	*		*
SC 05			*	*			*				*		*
SC 06					*							*	*
SC 07				*			*				*		*
SC 08						*			*	*	*		*
SC 09	*	*	*	*	*		*		*	*	*		*
SC 10						*			*		*		*

### 3.5. Matrix of correspondence of programme competences to optional components of the Educational and Scientific Programme

Components of the ESP General and special competences	OC 1	OC 2	OC 3	OC 4	OC 5	OC 6	OC 7	OC 8	OC 9	OC 10	OC 11
GC 01	*										
GC 02	*			*					*	*	
GC 03					*	*					
GC 04						*					
SC 01			*								
SC 02											
SC 03						*	*				
SC 04		*		*	*				*	*	*
SC 05						*					
SC 06								*			
SC 07			*					*			
SC 08		*			*		*		*	*	*
SC 09		*		*	*	*	*	*	*	*	*
SC 10	*	*									

### 3.6. Matrix for providing Programme Learning Outcomes (PLOs) with compulsory components of the Educational and Scientific Programme

Programme Learning Outcomes	Components of the ESP												Scientific component
	CC 1	CC 2	CC 3	CC 4	CC 5	CC 6	CC 7	CC 8	CC 9	CC 10	CC 11	CC 12	
PLO 01				*		*		*	*	*	*		*
PLO 02	*	*		*		*			*	*	*		*
PLO 03	*		*					*	*	*	*		*
PLO 04		*		*	*			*				*	*
PLO 05		*		*		*					*		*
PLO 06							*	*	*	*	*		*
PLO 07						*					*		*
PLO 08				*		*							*
PLO 09			*	*					*	*	*		*
PLO 10				*					*	*	*	*	*
PLO 11				*							*		*
PLO 12					*							*	*
PLO 13	*												*

### 3.7. Matrix for providing Programme Learning Outcomes (PLOs) with optional components of the Educational and Scientific Programme

Components of the ESP Programme Learning Outcomes	OC 1	OC 2	OC 3	OC 4	OC 5	OC 6	OC 7	OC 8	OC 9	OC 10	OC 11
PLO 01	*				*	*	*			*	*
PLO 02		*									
PLO 03								*			
PLO 04											
PLO 05				*					*	*	
PLO 06					*	*					
PLO 07				*					*		
PLO 08				*					*		
PLO 09		*	*								
PLO 10					*		*			*	*
PLO 11	*	*	*			*					
PLO 12								*			
PLO 13							*	*			

## 4. Information about educational components (Courses, scientific seminars)

### 4.1. Course title. FOREIGN LANGUAGE FOR ACADEMIC PURPOSES.

**Type.** Compulsory course.

**Academic year.** 2024/2025, I/II semesters.

**Lecturer, academic degree, rank, position.** Pryma V.V., PhD in Philology, Associate Professor of the Department of Foreign Philology and Translation, Soshko O.G., PhD in Philology, Associate Professor of the Department of Foreign Philology and Translation.

**Learning outcomes.** Acquisition of language competencies sufficient to present and discussion of the results of their scientific work in a foreign language in oral and written form, as well as a full understanding of foreign scientific and professional texts in the relevant specialty, in particular:



- be fluent in a foreign language for professional purposes in order to carry out professional and scientific communication, international cooperation, defending own scientific views;
  - work with foreign sources of a professional nature;
  - find, analyze and use information from various foreign professional sources in scientific activities, interpret the results of scientific research in a foreign language;
  - communicate the results of research to colleagues in a clear and understandable way and participate in a critical dialogue and discussion of economics and foreign language management;
  - translate foreign professional texts into the native language;
  - listen to and take notes of lectures, prepare and conduct seminars in a foreign language;
  - understand information during discussions of lectures, reports and to express own position during professional and scientific communication;
  - demonstrate conscious mastery of spelling, lexical, grammatical and stylistic norms of a modern foreign language;
  - use special terminology to solve professional problems.

**Content.** Personal and professional identification. Specifics of the scientific style of language, genres of scientific works. Technical and scientific articles and reports, term formation. Communication in a foreign language in a scientific and professional environment. Technologies for working with scientific (professional) texts, features of using a dictionary and reference literature.

**Recommended sources and other learning resources/tools.**

1. Латигіна А.Г. English of Economics for Post-Graduate Students / А.Г. Латигіна. – Київ : Київ. нац. торг.-екон. ун-т, 2019. – 224 с.
2. Brook-HartGuy. BusinessBenchmark / GuyBrook-Hart. – CambridgeUniversityPress, 2020. – 194 p.
3. De Chazal E., McCarter. Oxford English for Academic Purposes. Upper Intermediate, Oxford: Oxford University Press, 2020, 238p.
4. Swalesn J. AcademicWritingforGraduateStudents: EssentialSkillsandTasks / J. Swalesn, C. Feak. – MichiganUniversityPress, 2019. – 344 p.

**Planned learning activities and teaching methods.** Practical classes, independent work. Use of traditional and innovative methods and technologies of training: explanatory-illustrative, problem-searching, communicative methods; methods of interactive learning (presentation, discussion, situation modeling, computer technology).

**Assessment methods:**

- current control (oral examination, test control, verification of prepared presentations and abstracts)

- final control (exam).

**Language of training.** English, Ukrainian.

#### **4.2. Course title. PHILOSOPHICAL WORLDVIEW OF THE XXI CENTURY.**

**Type.** Compulsory course.

**Academic year.** 2024/2025, I/II semesters.

**Lecturer, academic degree, rank, position.** Morozov A.Y., Doctor of Sciences (Philosophy) , Professor , Professor of the Department of Philosophy, Sociology and Political Science.

**Learning outcomes.** Provide postgraduate students with modern systemic philosophical and scientific knowledge on the main problems of human development, society and civilization in the XXI century, to promote the formation of general theoretical and methodological foundations of scientific thinking and scientific knowledge, their practical use in the future professional activity of a scientist with the educational degree "Doctor of Philosophy".

**Content.** Philosophical worldview of the XXI century: theoretical concept. Socio-humanitarian discourse of the basic concepts of globalization. Modern global science as a post-classical type of scientific rationality. Methodology and metatheory of modern science: cognitive analysis. Philosophy of innovation in the theory and practice of post-industrial society. Socio-philosophical reflections of modern economics. Information challenge of post-industrial civilization. Anthropological imperatives in the development of philosophy in the XXI century. Global ideologies: contamination of divergence and convergence. Massification and aberration of modern global consciousness and culture.

#### **Recommended sources and other learning resources/tools.**

1. Після кінця історії: розмови з Френсісом Фукуямою. – Київ : Основи, 2021. – 310 с.
2. Тейлор Ч. Секулярна доба. Частина II / Ч. Тейлор. – Київ : Дух і Літера, 2020. – 400 с.
3. Франкл В. Людина в пошуках справжнього сенсу. – К.: Основи, 2021. – 290 с.

**Planned learning activities and teaching methods.** Lectures, seminars, practical classes, independent work.

#### **Assessment methods:**

- current control (questioning, colloquia, testing);
- final control (exam).

Knowledge and skills of postgraduate students are based on the results of current and final tests on a 100-point scale.

**Language of training.** Ukrainian.

#### **4.3. Course title. SCIENTIFIC TEXT.**

**Type.** Compulsory course.

**Academic year.** 2024/2025, I semester.

**Lecturer, academic degree, rank, position.**

Evgeniia Kyianytsia, PhD in Social Communication, Associate Professor of the Department of Journalism and Advertising.

**Learning outcomes.** Formation of a set of theoretical knowledge and practical skills on the methodology and techniques of compiling scientific texts.

**Content.** Scientific style of presenting information. Scientific text, its structure and composition rules. Classification of scientific texts and their titles. Possibilities of presentation of scientific research. The essence and types of scientific text editing. Basics of proofreading a scientific text. Rules for creating references and citations in various types of scientific text. International and Ukrainian standardization system for compiling bibliographic descriptions, its use in various types of scientific texts.

**Recommended sources and other learning resources/tools.**

1. Баган М.П. Культура української наукової мови: [посібник для самостійної роботи студентів]. Київ: Видавничий центр КНЛУ, 2022. 48 с.
2. Онуфрієнко Г. Науковий стиль української мови. Навчальний посібник з алгоритмічними приписами / Галина Онуфрієнко. Київ : Центр учбової літератури. 2021. 426 с.
3. Основи наукового мовлення: навчальний посібник: / С. А. Бронікова та ін.; за ред. І. М. Плотницької, Р. І. Ленди. Київ: Вид-во «Центр учбової літератури», 2022. 252 с.

**Planned learning activities and teaching methods.** Lectures, practical classes with the use of information technologies.

**Assessment methods:**

- current control (text analysis, writing scientific texts, testing, checking individual tasks, project defence);
- final control: exam.

**Language of training.** Ukrainian.

#### **4.4. Course title. METHODOLOGY OF SCIENTIFIC RESEARCH.**

**Type.** Compulsory course.

**Academic year.** 2024/2025, I semester.

**Lecturer, academic degree, rank, position.** Chugunov I.Y., Doctor of Economic Sciences, Professor, Head of the Finance Department.

**Learning outcomes.** The acquisition of theoretical knowledge and practical skills for independent detailed research, which offers the solution of a selected topical scientific task in a certain field of knowledge, the level of which corresponds to the existing qualification requirements, by the candidates for a higher education degree "Doctor of Philosophy".

**Content.** The essence of the qualifying scientific work for obtaining the degree of higher education "Doctor of Philosophy" and the requirements for its scientific level. The concept of scientific research methodology, its main types and structural elements. Methods of scientific research. Methodological principles of the formation of information support for scientific research. Methodological approaches to the substantiation of individual scientific research results, their design and presentation. Preparation and implementation of scientific projects. Participation in international grants.

**Recommended sources and other learning resources/tools.**

1. Бруханський Р. Ф. Методологія наукових досліджень: навч. посіб. Західноукр. нац. ун-т. Тернопіль : Осадца Ю. В., 2022. 207 с.
2. Методологія наукових досліджень у фінансах : навч.-метод. посіб. / О. М. Віленчук, Д. І. Дема, Л. В. Недільська ; Поліс. нац. ун-т. Житомир : Поліс. нац. ун-т, 2022. 131 с.
3. Медвідь В. Методологія та організація наукових досліджень (у структурно-логічних схемах і таблицях) : навч. посіб. / В. Медвідь, Ю. Данько, І. Кобилянська. Київ : Університет. кн., 2020. 219 с.

**Planned learning activities and teaching methods.** A combination of traditional and non-traditional teaching methods with the use of innovative technologies:

- lectures (overview / thematic / problem / lecture-consultation / dual);
- seminars/practical/laboratory classes  
(training/presentation/discussion/imitation/simulation of situations/exercises/case study method, work in small groups/other).

**Assessment methods:**

- current control (evaluation of participation in the discussion; oral / written questioning; verification of the prepared essay / digest / bibliographic review / scientific article / synopsis / presentation / calculation and analytical work, etc.);
- final control (exam).

**Language of training.** Ukrainian.

#### **4.5. Course title. INFORMATION TECHNOLOGIES IN SCIENTIFIC RESEARCH.**

**Type.** Compulsory course.

**Academic year.** 2024/2025, I semester.

**Lecturer, academic degree, rank, position.** Tsyutsyura S.V., Doctor of Technical Sciences, Professor, Professor of the Department of Software Engineering and Cybersecurity.

**Learning outcomes.** The formation of post-graduate students' informational and communicative competencies, related to the understanding of the essence and possibilities of the modern information environment regarding the implementation of scientific research and scientific-pedagogical activities, the use of information technologies and systems in scientific research for the purposeful search and systematization of scientific information, planning of experiments, processing and data analysis using software tools, methods of economic and mathematical modeling, database technologies, use of computer networks and Internet scientific and educational resources.

**Content.** The essence and possibilities of modern information technologies in solving tasks of professional and scientific activity. Regulatory and legal bases of the use of information technologies. Technical and software means of implementing information processes. Information technology means of data structuring and organization. Database technologies. Information technologies in research work. Processing of scientific data using special packages of application programs. Computer tools for working with text and graphic information. Information technologies for processing the results of scientific research. Application of network information technologies and telecommunications in scientific research.

**Recommended sources and other learning resources/tools.**

1. Артем'єва І. О. Напрями розвитку системи статистичного вимірювання параметрів цифрової економіки / І. О. Артем'єва // Статистика України. – Київ, 2020. – № 1. – С. 66–74.
2. Близнюк М. Основи вивчення інформаційних технологій: теоретичні і методичні засади / М. Близнюк // Вища шк. – Київ, 2019. – № 12. – С. 47–57.
3. Гриценко В. І. Гармонізація національних і міжнародних стандартів впровадження технологій цифрової економіки / В. І. Гриценко, Л. І. Бажан // Control systems & computers. – 2020. – № 3. – С. 3–14.
4. Паєтко Т. В. Діджиталізація урядової бюрократії в європейських країнах: корупційні ризики та антикорупційні ефекти / Т. В. Паєтко, В. М. Федосов // Фінанси України. – Київ : Академія фінансового управління, 2020. – № 8. – С. 86–102.

**Planned learning activities and teaching methods.** A combination of traditional and non-traditional teaching methods with the use of innovative

technologies: lectures (thematic, problem-based) using multimedia tools; practical works (traditional, creative tasks); application of distance learning elements.

**Assessment methods:**

- current control (questioning, testing);
- final control (credit).

**Language of training.** Ukrainian.

**4.6. Course title. PEDAGOGY OF HIGHER EDUCATION.**

**Type.** Compulsory course.

**Academic year.** 2024/2025, II semester.

**Lecturer, academic degree, rank, position.** Golovnia Y.I., Candidate of Economic Sciences, Associate Professor, Associate Professor of the Department of Public Management and Administration.

**Learning outcomes.** Formation of postgraduate students' knowledge about the content and directions of higher education reform; theoretical, organizational-procedural, methodical principles of the process of education and upbringing of student youth, their scientific and professional training in accordance with state and European standards, the needs of society.

**Content.** The system of higher education in Ukraine and abroad. Management of the educational process of higher education. Didactic bases of pedagogical process. Methods and forms of organization of the educational process in a higher education institution. Innovative and information technologies in higher education. The educational process in higher education institution as a way to implement the tasks of professional training of students. Pedagogical skill of a teacher of a higher education institution. Pedagogical practice as a factor in the professional development of the future teacher.

**Recommended sources and other learning resources/tools.**

1. Педагогіка вищої школи : Підручник для здобувачів другого рівня вищої освіти педагогічних університетів / С.Г. Немченко, В.В. Крижко, І.Ф. Шумілова, О.М. Старокожко, О.Б. Голік. Бердянськ: БДПУ, 2020. 517 с.
2. Марцева Л.А. Педагогіка і психологія вищої школи : навч. посіб. / Л.А. Марцева. – Електронні дані. – Житомир: Державний університет «Житомирська політехніка», 2022. – 150 с.
3. Освіта України в умовах воєнного стану. Інноваційна та проєктна діяльність: Науково-методичний збірник/ за загальною ред. С. М. Шкарлета. Київ-Чернівці «Букрек». 2022. 140 с.

**Planned learning activities and teaching methods.** Problem and thematic lectures, seminars with the use of presentations, discussions, work in small groups, etc.

**Assessment methods:**

- final control (credit).

**Language of training.** Ukrainian.

#### **4.7. Course title. INTELLECTUAL PROPERTY IN SCIENTIFIC AND RESEARCH SPHERE.**

**Type.** Compulsory course.

**Academic year.** 2025/2026, I semester.

**Lecturer, academic degree, rank, position.** Hurzhiy A.V., Candidate of Juridical Sciences, Associate Professor, Associate Professor of the Department of Administrative, Financial and Information Law.

**Learning outcomes.** The discipline "Intellectual Property in the Research Sphere", as a mandatory component of the educational program, provides students with general and professional competencies to achieve program learning outcomes in relevant educational and professional programs: the formation of in-depth knowledge and comprehensive understanding of international law, national legal system, legal and economic policy of the state and leading international institutions; ability to apply legal knowledge and implement the results of scientific research in rule-making, law enforcement, teaching and other professional activities.

**Content.** The first part of the discipline is devoted to the study of the concept of intellectual activity and its result in the research field. The specifics and legal nature of the results of intellectual activity, as well as the system of legislation of Ukraine in this area are studied. In the second part, much attention is paid to the study of copyright in research, namely the emergence of legal relations between co-authors and the conclusion of agreements on the right to use copyright. Copyright on collected volumes and other compiled works is considered in detail. The procedure of registration of objects of copyright and related rights is studied. The third part is devoted to offenses in the field of copyright and related rights. Issues such as plagiarism and piracy are considered in detail. Academic integrity in research. The order of observance of academic integrity by students. The last section of the discipline is devoted to the consideration of legal liability for intellectual property offenses in the research field.

**Recommended sources and other learning resources/tools.**

1. Право інтелектуальної власності: підручник / за заг.ред. О.І.Харитонова. Дмитришин В.С. Київ: Юрінком Інтер, 2023. – 540 с.

2. Інтелектуальна власність: підручник. Л.М. Попова., А.В. Хромов, І.В. Шуба: Харків, «Федорко», 2021, с. – 262.

3. Інтелектуальна власність та патентознавство: підручник / Н. О. Білоусова, Н. В. Гаврушкевич, та ін. : за ред. проф. П. М. Цибульова та доц. А. С. Ромашко. Київ: КПІ ім. Ігоря Сікорського, Вид-во «Політехніка», 2021. – 374с.

**Planned learning activities and teaching methods.** A combination of traditional and non-traditional teaching methods with the use of innovative technologies: lectures (review / thematic); seminars / practical classes.

**Assessment methods:**

- current control (testing, oral / written questioning, solving legal problems, etc.);
- final control (credit).

**Language of training.** Ukrainian.

#### **4.8. Course title. MODERN ECONOMIC THEORIES.**

**Type.** Compulsory course.

**Academic year.** 2025/2026, I semester.

**Lecturer, academic degree, rank, position.** Nikolaiets K.M., Doctor of Sciences in History, Professor, Professor of the Department of Economic Theory and Competitive Policy.

**Learning outcomes.**

- Deeply understand the basic (fundamental) principles and methods of economic sciences, as well as the methodology of scientific research, create new knowledge in the field of economics in order to achieve economic and social development in the conditions of globalization.
- Develop and research fundamental and applied models of socio-economic processes and systems, effectively use them to obtain new knowledge and/or create innovative products in economics and related interdisciplinary areas.
- Freely present and discuss with specialists and non-specialists the results of research, theoretical and practical problems of the economy in national and foreign languages, competently reflect the results of research in scientific publications in leading scientific periodicals.
- Plan and carry out empirical and/or theoretical research in the field of economics and related interdisciplinary areas, critically analyze the results of own research and the results of other researchers in the context of the entire complex of modern knowledge regarding the researched problem, *quickly adapt to geopolitical and socio-economic changes, take them into account in their own research.*

**Content.** Trends in the development of modern economic theory. Development of economic research methods in modern conditions. General characteristics of modern macroeconomic analysis. Modern microeconomic analysis: state and prospects of development. Theories of behavioral economics. Theories of



asymmetric information. Game theory and strategic behavior in the market. Modern theories of economic analysis and forecasting. Theories of social choice. Modern social and institutional theories. Modern theories of money and finance. Modern theories of the world economy and globalization.

**Recommended sources and other learning resources/tools.**

1. Концептуально-методологічні трансформації економічної теорії ХХІ ст. : монографія / за ред. А.А. Мазаракі. Київ : Київ. нац. торг.-екон. ун-т, 2021. 344 с.
2. Мазаракі А.А. Парадигма економічної науки і потенціал її змін у ХХІ ст. / А.А. Мазаракі, В.Д. Лагутін // Економіка України. 2022. № 3. С. 23–38.
3. McDonald J. F. Rethinking Macroeconomics: A History of Economic Thought Perspective, Second Edition. (2022). London and New York: Routledge. 259 p.

**Planned learning activities and teaching methods.** A combination of traditional and non-traditional teaching methods with the use of innovative technologies: lectures (thematic, problem-based) using multimedia tools; practical classes (traditional, training tasks, presentations, testing); application of distance learning elements.

**Assessment methods:**

- current control (questioning, testing);
- final control (exam).

**Language of training.** Ukrainian.

#### **4.9. Course title. THEORIES AND SYSTEMS OF ACCOUNTING AND TAXATION.**

**Type.** Compulsory course (scientific seminar).

**Academic year.** 2025/2026, II semester.

**Lecturer, academic degree, rank, position.** Fomina O.V., Doctor of Sciences in Economics, Professor, Head of the Department of Accounting and Taxation.

**Number of hours.** 90.

**Content.** The genesis of theories of accounting and taxation. Accounting and tax theories and world accounting and tax schools. Characteristics of modern systems and models of accounting and taxation. Modern conceptual approaches to the development of accounting and taxation. Convergence, harmonization and standardization of accounting. Unification of taxation systems. Accounting and taxation under martial law.

#### **Recommended sources and other learning resources/tools.**

1. Голов С.Ф. Майбутнє бухгалтерського обліку: загрози та можливості / Розвиток системи обліку, аналізу та аудиту в Україні: теорія, методологія, організація: збірник тез доповідей учасників ХІХ Всеукраїнської наукової конференції. К.: ДП «Інформаційно-аналітичне агентство», 2021. С. 17-19.
2. Сучасний стан та перспективи розвитку обліку, аналізу, аудиту, звітності і оподаткування в умовах євроінтеграції : монографія / за ред. Г.М. Колісник. – Ужгород : Вид-во УжНУ «Говерла», 2021. – 274 с.
3. Перспективи розвитку бухгалтерського обліку, аналізу та аудиту в умовах інноваційних інформаційних технологій : монографія / Є.А. Карпенко, О.В. Карпенко, А.І. Мілька [та ін.]. – Полтава : ПУЕТ, 2021. – 410 с.
4. Fomina O., Zadniprovsykyi O. Genesis of accounting systems. *Scientia fructuosa*. 2023. No 1. S. 106-118. [https://doi.org/10.31617/1.2023\(147\)08UDC:657:338.4DOI:10.31617/1.2023\(147\)08](https://doi.org/10.31617/1.2023(147)08UDC:657:338.4DOI:10.31617/1.2023(147)08)
5. Fomina O., Zadniprovsykyi O. Genesis of accounting systems. *Scientia fructuosa*. 2023. No 1. S. 106-118. [https://doi.org/10.31617/1.2023\(147\)08UDC:657:338.4DOI:10.31617/1.2023\(147\)08](https://doi.org/10.31617/1.2023(147)08UDC:657:338.4DOI:10.31617/1.2023(147)08)

#### **4.10. Course title. ANALYSIS, CONTROL AND AUDIT OF BUSINESS PROCESSES.**

**Type.** Compulsory course (scientific seminars).

**Academic year.** 2025/2026, II semester.

**Lecturer, academic degree, rank, position.** Nazarova K.O., Doctor of Sciences (Economics), Associate Professor, Head of the Department of Financial Analysis and Audit; Hordopolov V.Y., Doctor of Sciences (Economics), Professor, Professor of the Department of Financial Analysis and Audit.

**Number of hours.** 90.

**Content.** The essence of the analysis methodology, principles and target orientation of research. A system of analytical search methods. Interrelationship of methodology and organization of analytical research. Concept of organization of analytical systems. Computer technologies of the analytical process. Business processes as an object of analysis. Map of business processes. Research and modeling of business processes. System of balanced indicators of enterprise activity. Component systems of balanced indicators: financial goals; goals related to internal business processes; personnel related objectives. Factors influencing business processes. Key performance indicators: development and use of business process indicators. Analytical assessment of business processes. Logical sequence of actions when developing a system of key performance indicators. Risks associated with the implementation of the concept of key performance indicators. Analysis, control and audit of business processes under martial law.

**Recommended sources and other learning resources/tools.**

1. Економічний аналіз: теорія і практика: навч.-метод. посіб. / А. В. Рибчук [та ін.]. – Херсон: ОЛДІ-ПЛЮС, 2020. – 219 с.
2. Назарова К.О. Антикорупційний аудит / К.О. Назарова, О.В. Комірна, В.С. Негоденко // Вісник КНТЕУ. – 2020. – № 3 (131). – С. 113–122.
3. Форензік / О.О. Заремба, М.О. Нежива, В.О. Мисюк: Навчальний посібник. – Київ: Київ. нац. торг-екон. ун-т, 2021. – 288 с.
4. Nazarova K. Business analysis and audit of foreign economic activity of the enterprise /K. Nazarova, O. Zarembo, M. Nezhyva, V. Hordopolov, V. Harbar, V. Gorovyj // Estudios de Economía Aplicada. – Vol 39, No 5 (2021)
5. Forensic-auditas an imperative of economic security and development of the company in the conditions of global transformations / K. Nazarova, M. Nezhyva, T. Lositska, V. Miniailo, N. Novikova // Financial and credit activity: problems of theory and practice. – Volume: 4. – Issue: 35. – Pages: 99–106. – Published: 2020. – Режим доступу : <http://fkd.org.ua/article/view/221808>

#### **4.11. Course title. ECONOMICS OF SUSTAINABLE DEVELOPMENT.**

**Type.** Elective course.

**Academic year.** 2024/2026.

**Lecturer, academic degree, rank, position.** Nikolaiets K.M., Doctor of Sciences in History, Professor, Professor of the Department of Economic Theory and Competitive Policy.

#### **Learning outcomes.**

- Have advanced conceptual and methodological knowledge of economics, management of socio-economic systems of various levels and on the border of subject areas, as well as research skills sufficient to conduct fundamental and applied research at the level of world achievements in the relevant field.
- Deeply understand the basic (fundamental) principles and methods of economic sciences, as well as the methodology of scientific research, create new knowledge in the field of economics in order to achieve economic and social development in the conditions of globalization.
- Propose new solutions, develop scientific projects that make it possible to rethink existing and create new integral knowledge and/or professional practice and solve significant and fundamental and applied problems of economic science, taking into account social, economic, environmental and legal aspects, as well as uncertainty and/or information asymmetry; ensure the commercialization of the results of scientific research and the observance of intellectual property rights.
- Freely present and discuss with specialists and non-specialists the results of research, theoretical and practical problems of the economy in national and foreign languages, competently reflect the results of research in scientific publications in leading scientific publications.
- Plan and carry out empirical and/or theoretical research in the field of economics and related interdisciplinary areas, critically analyze the results of own research and the results of other researchers in the context of the entire complex of modern knowledge regarding the researched problem, quickly adapt to geopolitical and socio-economic changes, take them into account in their own research.
- Have the approaches and tools for the study of micro-, meso-, macro- and mega-economic systems, determine the key determinants and indicators of their development.
- Identify economic problems, determine their corresponding scientific tasks, choose methods for their solution and justify appropriate economic decisions on the basis of matching the goals and interests of individual economic entities with the goals of the development of the industry, the economy, and the goals of ensuring sustainable development.

**Content.** Theoretical foundations of the economic sustainable development. Goals and mechanism of implementation of sustainable development of the

economy. The system of indicators of the economy of sustainable development. Sustainable development and digitalization of the economy. Circular economy in conditions of sustainable economic development. Sustainable economic development and ecology. Social aspects of ensuring sustainable economic development. Implementation of tasks of the economy of sustainable development in Ukraine.

**Recommended sources and other learning resources/tools.**

1. Уманців Ю.М., , О.І. Міняйло, Л.В. Лебедева. Економічна політика держави : навч. посіб. Київ : Київ. нац. торг.-екон. ун-т, 2020. 480 с.
2. Якименко Л., Петрашко Л.П., Димань Т.М., Салавор О.М., Шаповалов Є.Б., Галабурда М.А., Ничик О.В, Мартинюк О.В. Стратегія сталого розвитку: Європейські горизонти : підручник. Київ : НУХТ, 2022. 337 с.
3. Структурні зміни як основа інклюзивного розвитку економіки України : монографія. Київ : НАН України, ДУ «Ін-т економіки та прогнозування НАН України», 2020. 516 с.

**Planned learning activities and teaching methods:**

- lectures with the use of multimedia tools;
- practical classes (traditional, training tasks, presentations of postgraduate students, discussion).

**Assessment methods:**

- current control (presentations, participation in the discussion, questioning);
- final control (written test/credit).

**Language of training.** Ukrainian.

**4.12. Course title. COMMERCIALIZATION OF INTELLECTUAL PROPERTY.**

**Type.** Elective course.

**Academic year.** 2024/2026.

**Lecturer, academic degree, rank, position.** Zhukovska V.M., Doctor of Economic Sciences, Associate Professor, Professor of the Department of Management.

**Learning outcomes.** The development of theoretical knowledge and practical skills in higher education applicants for the degree of Doctor of Philosophy regarding the mechanism and organizational and legal provision of commercialization of the results of scientific research and development, the application of specific methods and tools of commercialization, acquisition of professional competences in planning, organization and control of commercialization projects.

**Content.** The essence and mechanism of commercialization of the results of scientific research and development as objects of intellectual property law. Methods of commercialization of the results of scientific research and development. Stages and forms of commercialization of the results of

scientific research. Objects of industrial property and methods of their commercialization. Compilation and submission of an application for an invention and utility model. Technological audit of the object of commercialization. Valuation of intellectual property rights. Licensing as a form of commercialization of the results of scientific research and development. Principles and methods of license price calculation. Marketing of the results of scientific research and development. Commercialization of objects using artificial intelligence. Transfer at the company.

### **Recommended sources and other learning resources/tools.**

1. Комерціалізація інновацій: Конспект лекцій [Електронний ресурс] : навч. посіб. для студ. спеціальності 073 «Менеджмент», освітньо-професійної програми «Менеджмент інвестицій та інновацій» / КПІ ім. Ігоря Сікорського ; уклад.: С.О.Пермінова. – Електронні текстові дані (1 файл: 287 КБ). Київ : КПІ ім. Ігоря Сікорського. 2020.127 с.
2. Коваль І. Ф. Комерціалізація прав інтелектуальної власності : навч. Посіб. Донец. нац. ун-т ім. Василя Стуса, Наук.-дослід. ін-т інтелект. власності. Київ : Юрінком Інтер, 2018. 271 с.
3. Остапович Г.М., Стороженко О.М., Уманців Г.В., Фоміна О.В.Інтелектуальна власність: навч. посіб.. К.: КНТЕУ, 2022. 456 с.
4. Сагер Л. Ю., Сигиди Л. О. Комерціалізація інновацій: захист інтелектуального капіталу, маркетинг та комунікації : монографія. Суми: Сумський державний університет, 2022. 363 с.
5. Мікульонок.І. О. М. Інтелектуальна власність та патентознавство: підручник. 3-тє вид., переробл. та доповн. Київ: КПІ ім. Ігоря Сікорського, Вид-во «Політехніка», 2019. – 244 с.
6. Your Guide to IP Commercialization. The European IP helpdesk. 2019. – URL: <https://www.iprhelpdesk.eu/sites/default/files/2018-12/european-ipr-helpdesk-your-guide-to-ip-commercialisation.pdf>

### **Planned learning activities and teaching methods.**

A combination of traditional and non-traditional teaching methods with the use of innovative technologies: problem lectures, case study method, practical tasks with the use of information technologies, presentations, solving computational and analytical problems, independent work of students.

### **Assessment methods:**

- current control (testing, verification of individual tasks, situational exercises, speaking in a discussion, solving analytical and calculation tasks, project defence).

**Language of training.** Ukrainian.

#### **4.13. Course title. INTEGRATED REPORTING.**

**Type.** Elective course.

**Academic year.** 2024/2026.

**Lecturer, academic degree, rank, position.** Korol S.Y., Doctor of Sciences in Economics, Professor of the Department of Accounting and Taxation.

**Learning outcomes.** Formation of knowledge and skills in integrated reporting: obtaining an idea of the creation of values by enterprises and the advantages of integrated reporting; determination of the essence of integrated reporting and content requirements of its users; study of the basics of regulatory regulation of integrated reporting; mastering the principles of integrated reporting; familiarization with the structure and features of providing information about management approaches, external and internal environment, resources, business model, activities, risks and opportunities of the organization in an integrated report; formation of an idea about the organization of preparation and presentation of an integrated report taking into account the specifics of the subject's activity in conditions of military aggression (in the country of presence, region, world); familiarization with foreign experience and prospects of integrated reporting.

**Content.** Prerequisites for implementing integrated enterprise reporting. General characteristics of approaches to integrated reporting. Conceptual foundations of integrated reporting. Disclosure of information about capital in the integrated report. General characteristics of the structural elements of the integrated report. Characteristics of the organization's business model in an integrated report. Characteristics of business risks and opportunities in integrated reporting. Global practices of integrated reporting. Preparation and presentation of integrated reports. Directions for improvement and prospects of integrated reporting.

#### **Recommended sources and other learning resources/tools.**

1. International Integrated Framework Reporting. URL : <https://integratedreporting.org/wpcontent/uploads/2021/01/InternationalIntegratedReportingFramework.pdf>
2. Інтегрована корпоративна звітність : навч. посіб. / Р.О. Костирко, Л.А. Костирко, О.Е. Лубенченко, Е.В. Чернодубова; 2-ге вид., переробл. і допов. Сєверодонецьк : вид-во СНУ ім. В. Даля, 2020. 304 с.

3. Янчева Л.М., Крутова А.С., Нестеренко О.О. Інтегрована звітність : навчальний посібник, Харків : ХДУХТ, 2020. 290 с. URL: [https://repo.btu.kharkov.ua/bitstream/123456789/11592/1/intehrovana\\_zvitnis\\_NP\\_2020.pdf](https://repo.btu.kharkov.ua/bitstream/123456789/11592/1/intehrovana_zvitnis_NP_2020.pdf)

**Planned learning activities and teaching methods.** A combination of traditional and non-traditional teaching methods with the use of innovative technologies:

- lectures (thematic, problematic);
- practical classes (traditional, with simulation of situations);
- independent work (preparation of a presentation / an article / conference abstract / course project in the context of a thesis research topic).

**Assessment methods:**

- current control (oral and written questioning, processing of situational tasks, analysis of enterprise reporting, etc.);
- final control (credit).

**Language of training.** Ukrainian.

#### **4.14. Course title. MATHEMATICAL MODELING IN SCIENTIFIC RESEARCH.**

**Type.** Elective course.

**Academic year.** 2024/2026.

**Lecturer, academic degree, rank, position.** Roskladka A.A., Doctor of Economics, Professor, Head of the Department of Digital Economy and System Analysis.

**Learning outcomes.** Formation of a system of knowledge on methodology and tools for building and using various types of mathematical models during scientific research.

**Content.** Conceptual aspects of the application of mathematical modeling in scientific activity. Optimization models. Mathematical forecasting models. Study of the quality of mathematical models. Alternative ranking methods. Expert modeling methods in scientific research. Mathematical models of decision-making under conditions of uncertainty.

**Recommended sources and other learning resources/tools.**

1. Добротвор І.Г. Системний аналіз : навч. посіб. / І.Г. Добротвор, А.О. Саченко, Л. М. Буяк. – Тернопіль : ТНЕУ, 2019. – 170 с.
2. Шувалова Ю.С. Економіко-математичні моделі задач лінійного програмування. Завдання та методичні вказівки до виконання індивідуальних завдань з дисципліни «Оптимізаційні методи і моделі» / Ю.С. Шувалова, О.О. Гончарова. – Харків : УкрДУЗТ, 2019. – 62 с.
3. Tovey C. A. Linear Optimization and Duality. A modern Exposition / Craig A. Tovey. – Chapman and Hall/CRC, 2021. – 585 p.



4. Kulakowski K. Understanding the Analytic Hierarchy Process / Konrad Kulakowski. – Chapman and Hall/CRC, 2020. – 262 p.
5. Bhunia A. K., Sahoo L., Shaikh A. A. Advanced Optimization and Operations Research / Asoke Kumar Bhunia, Laxminarayan Sahoo, Ali Akbar Shaikh. – Singapore : Springer Singapore Pte. Limited, 2020. – 626 p.

**Planned learning activities and teaching methods.** A combination of traditional and non-traditional teaching methods with the use of innovative technologies: lectures (thematic, problem-based); practical classes (traditional, work in small groups, interactive online technologies).

**Assessment methods:**

- current control (testing, oral and written questioning, verification of practical and independent works);
- module control;
- final control (credit).

**Language of training.** Ukrainian.

#### **4.15. Course title. INTERNATIONAL AUDIT.**

**Type.** Elective course.

**Academic year.** 2024/2026.

**Lecturer, academic degree, rank, position.** Nazarova K.O., Doctor of Sciences (Economics), Associate Professor, Head of the Department of Financial Analysis and Audit.

**Learning outcomes.** Formation of audit-analytical thinking, acquisition of skills in the application of international auditing standards regarding the organization and planning of the audit, methods of audit, generalization of results and preparation of the audit opinion.

**Content.** The role of international audit in ensuring the functioning of international business. Evolution of international audit. The essence and classification of international audit services. The world market of international audit. Normative and legal regulation of audit activity: international experience. Standardization of international audit. Professional ethics in international auditing. International standards of tasks for the review of historical financial statements in the examination of international corporations. International Standards of Assurance Engagements in Auditing International Corporations. International standards of related services in the verification of international corporations. International quality control standards for auditing international corporations. Organization of international audit. Methodology of international audit. Information needs of international audit users. Requests of users of international audit information. Special

branches of international audit. Use of computer information systems in the process of international audit. International audit under martial law.

**Recommended sources and other learning resources/tools.**

1. Назарова К.О. Антикоруційний аудит / К.О. Назарова, О.В. Комірна, В.С. Негоденко // Вісник КНТЕУ. – 2020. – № 3 (131). – С. 113–122.
2. Preventional audit: implementation of SOX control to prevent fraud / K. Nazarova, V. Mysiuk, V. Hordopolov, V. Koval, I. Danilevičienė // Vilnius Gediminas Technical University journal. – Business: Theory and Practice. Vol 21 No 1 (2020): (P. 293–301). – Режим доступу : <https://journals.vgtu.lt/index.php/BTP/article/view/11647>
3. Форензiк / О.О. Заремба, М.О. Нежива, В.О. Мисюк: Навчальний посiбник. – Київ: Київ. нац. торг-екон. ун-т, 2021. – 288 с.
4. Міжнародні стандарти контролю якості, аудиту, огляду, іншого надання впевненості та супутніх послуг : Видання 2018 року, Ч. 1, Ч. 2, Ч. 3; пер. з англ. – Київ : Фенікс, 2018.

**Planned learning activities and teaching methods.** A combination of traditional and non-traditional teaching methods with the use of innovative technologies:

- lectures (thematic, problematic);
- practical classes (traditional, with simulation of situations).

**Assessment methods:**

- current control (testing, oral / written questioning);
- final control (credit).

**Language of training.** Ukrainian.

**4.16. Course title. INTERNATIONAL STANDARDS OF PROFESSIONAL ETHICS OF ACCOUNTANTS.**

**Type.** Elective course.

**Academic year.** 2024/2026.

**Lecturer, academic degree, rank, position.** Romashko O.M., Candidate of Economic Sciences, Associate Professor, Associate Professor of the Department of Accounting and Taxation.

**Learning outcomes.** Formation of students' understanding of professional values, ethics in order to ensure their compliance with international norms and principles of conduct of professional accountants, recognition of responsibility to society.

**Content.** Professional ethics: origin and purpose in society. Peculiarities of applying the principles of ethics in Ukraine and the world. Compliance with the principles of ethics by professional accountants under martial law. International code of ethics of professional accountants: essence and

meaning. Professional competence: assessment principles and criteria. Activity risks and threats to the independence of a professional accountant. Risks of activity of professional accountants in the conditions of martial law. Principles and requirements of ethics for professional accountants in business and for professional accountants in public practice. Requirements for practical experience and continuing professional development. Peculiarities of practical activities by professional accountants in business under martial law. Features of raising the level of education by professional accountants under martial law. Features of the provision of services by professional accountants in public practice after the war.

**Recommended sources and other learning resources/tools.**

1. Міжнародний кодекс етики професійних бухгалтерів (видання 2022 р.). – URL : <https://mof.gov.ua/uk>
2. Професійна етика бухгалтера: підручник. С.Ф.Голов, Я.В.Голубка, В.М.Костюченко, Р.В.Кузіна, Л.В.Чижевська. – Житомир, ПП Рута 2022. – 260 с.
3. Ромашко, О. М., & Король, С. Я. (2024). Професійна етика бухгалтерів в контексті електронних довірчих послуг та використання штучного інтелекту. Проблеми сучасних трансформацій. Серія: економіка та управління, (12). DOI: <https://doi.org/10.54929/2786-5738-2024-12-09-04>
4. Сертифікація бухгалтерів САР (CIPA): загальна інформація; навчання; порядок отримання сертифіката. – URL : <http://proaudit.com.ua/sertification/sertif-kac-ya-auditor-v-2.html>

**Planned learning activities and teaching methods.** A combination of traditional and non-traditional teaching methods with the use of innovative technologies:

- lectures (thematic, problem, video lectures);
- practical classes (traditional, with simulation of situations, case-study method).

**Assessment methods:**

- current control (testing, oral / written questioning);
- final control (credit).

**Language of training.** Ukrainian.

**4.17. Course title. ACCOUNTING AND TAXATION OF INTERNATIONAL CORPORATIONS.**

**Type.** Elective course.

**Academic year.** 2024/2026.

**Lecturer, academic degree, rank, position.** Kostyuchenko V.M., Doctor of Economics, Professor, Professor of the Department of Accounting and Taxation.

**Learning outcomes.** Formation of knowledge and skills in accounting and taxation of activities of international corporations: study of the prerequisites for the formation and development of accounting in international corporations; accounting organizations in individual countries where headquarters of international corporations are located; accounting convergence practices of international corporations; understanding the provisions of EU Directives, US GAAP in the field of reporting of international corporations; methods of consolidation of financial statements of international corporations in the event of a merger by acquiring and merging interests in accordance with EU Directives and US GAAP; methods of translation of reporting in foreign currencies of international corporations in accordance with EU Directives and US GAAP; familiarization with the peculiarities of transfer pricing and the income taxation system of international corporations, sustainability reporting of international corporations.

**Content.** Prerequisites for the development of accounting in international companies (corporations). Convergence of accounting and financial reporting practices in international corporations. Organization of accounting and reporting in individual countries where the headquarters of international corporations are located. General requirements for the presentation of information in financial statements in accordance with Directive 2013/34 / EU. Regulation (EC) №1606/2002 of the European Parliament and of the Council of July 19, 2002 on the application of International Accounting Standards (IAS). Submission of financial statements in accordance with US GAAP (USGAAP). Regulations S-X of the US Securities and Exchange Commission. International Business Association Accounting. Consolidation of financial statements of international corporations. The impact of changes in exchange rates on the accounting and reporting of international corporations. Accounting and reporting of international corporations in the face of price changes and inflation. Segment reporting. Intragroup (controlled) operations of international corporations. Features of transfer pricing in international corporations. Direct and indirect taxation of international corporations. Non-financial reporting of international corporations. Corporate social reporting of international corporations. Integrated reporting of international corporations.

**Recommended sources and other learning resources/tools.**

1. МСФЗ. Короткий курс для практиків / С.Я. Зубілевич, О.І. Мазіна, С.А. Рогозний та ін. – Херсон : Фактор-Друк, 2020. – 364 с.
2. Консолідація фінансової звітності: підруч. для студ. вищ. навч. закл./ Костюченко В.М., Уманців Г.В., Фоміна О.В. – К.: Київ. нац. торг.-екон. ун-т, 2021.- 389 с.
3. Костюченко В.М. Конвергенція національних систем бухгалтерського обліку в умовах сталого розвитку/ Облік, аналіз, аудит та оподаткування: сучасна парадигма в умовах сталого розвитку: зб. Матеріалів VI Міжн., наук.-практ. Конф., присвяченої 20-й річниці створення кафедри аудиту; 10 грудня 2020 р. Київ, КНЕУ, 2020. С.223-225.
4. Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting. URL: <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32022L2464>

**Planned learning activities and teaching methods.** A combination of traditional and non-traditional teaching methods with the use of innovative technologies: lectures (thematic, problem-based); practical classes (traditional, with simulation of situations); independent work.

**Assessment methods:**

- current control (testing, oral and written questioning, verification of situational tasks);
- final control (credit).

**Language of training.** Ukrainian.

**4.18. Course title. PUBLIC SPEAKING.**

**Type.** Elective course.

**Academic year.** 2024/2026.

**Lecturer, academic degree, rank, position.** Razitskii V. I., Candidate of Historical Sciences, Associate Professor, Associate Professor of the Department of Philosophy, Sociology and Political Science.

**Learning outcomes.** Ability to prove the results of research and innovation and publicly present them, discuss them and discuss with the scientific and professional community. Ability to apply the acquired communicative competencies and ethical guidelines for scientific discussions and to find solutions to current problems of philosophy.

**Content.** Oratory as a component of personality culture. The concept of public speaking. Functions of eloquence. Oratory in the humanities. Goals and objectives of public speaking. Formation of a positive professional image by means of language. The main stages of the origin and

development of public speaking. Fundamentals of oratory skills of the teacher. Public speech of the teacher. Development of eloquence in Ukraine. Speaker and audience. Public speech. Figures of public speaking. Fundamentals of speech technique in public speaking. Evidence and justification in a public speech.

**Recommended sources and other learning resources/tools.**

1. Борґ Дж. Мистецтво говорити. – Фабула, 2020. – 304 с.
2. Молдован В. Судова риторика. – Київ : Юрінком Інтер, 2020. – 496 с.
3. Сучасні технології нейролінгвістичного програмування / О. Черненко, С. Гнатюк, В. Петрик, В. Гурєєв, В. Курганевич. – Київ : Центр навчальної літератури, 2021. – 200 с.
4. Marcus Alexander. The Public Speaking Bible. – Marcus Alexander Publishing, 2021. – 210 p.

**Planned learning activities and teaching methods.**

Lectures, seminars, practical tasks, independent work.

**Assessment methods:**

- current control (questioning, colloquia, testing);
- final control (credit).

**Language of training.** Ukrainian.

**4.19. Course title. STATISTICAL METHODS OF ANALYSIS AND FORECASTING.**

**Type.** Elective course.

**Academic year.** 2024/2026.

**Lecturer, academic degree, rank, position.** Motoryn R.M., Doctor of Sciences in Economics, Professor of the Department of Statistics and Econometrics.

**Learning outcomes.** Acquiring systemic knowledge and practical skills regarding the statistical analysis of the results of mass processes, the creation of mathematical and statistical models of the studied phenomena, the analysis of the correspondence of the created models to the studied processes, forecasting the development of processes, classification of objects, measurement of complex socio-economic categories, which will allow testing the proposed scientific hypotheses and justify the obtained scientific conclusions.

**Content.** Methodological bases of statistical analysis and forecasting. Statistical estimation of parameters of mass processes and bases of the statistical conclusion. Statistical testing of hypotheses. Statistical modeling

of the relationship between indicators and experimental results. Analysis of one-dimensional time series and their forecasting. Analysis and modeling of time series relationships. Panel data models. Statistical models of classification in scientific activity. Statistical models of latent variables in scientific research.

### **Recommended sources and other learning resources/tools.**

1. Диха М. В. Економетрія / М.В. Диха, В. С. Мороз. – Київ : Центр навч. літ., 2019. – 206 с.
2. Козменко О. В. Економіко-математичні методи та моделі (Економетрика) / О.В. Козменко, О.В. Кузменко. – Київ : Унів. кн., 2019. – 406 с.
3. Статистика : підручник / С.І. Пирожков, В.В. Рязанцева, Р.М. Моторин та ін. – Київ : Київ. нац. торг.-екон. у-т, 2020. – 328 с.
4. Oswald F, Viers V, Villedieu P, Kennedy G (2020). Introduction to Econometrics with R. SciencesPo Department of Economics, Paris, France. [Electronic resource]. – Available at: [https:// scpoecon. github. io/ScPoEconometrics/](https://scpoecon.github.io/ScPoEconometrics/)
5. Hyndman, R.J., & Athanasopoulos, G. (2021) *Forecasting: principles and practice*, 2nd edition, OTexts: Melbourne, Australia. [Electronic resource]. – Available at: [OTexts.com/fpp2](https://otexts.com/fpp2).
6. Oswald F, Viers V, Villedieu P, Kennedy G (2020). Introduction to Econometrics with R. SciencesPo Department of Economics, Paris, France. [Electronic resource]. – Available at: [https:// scpoecon. github. io/ScPoEconometrics/](https://scpoecon.github.io/ScPoEconometrics/)
7. Інтернет-сайт середовища програмування і пакетів статистичних програм і графіки R. – Режим доступу: <http://www.r-project.org/>

### **Planned learning activities and teaching methods.**

Lectures, laboratory works based on real data using freely available programming environment and packages of statistical programs and R graphics.

#### **Assessment methods:**

- current control (tests, verification of laboratory work).
- final control (credit).

**Language of training.** Ukrainian.

## **4.20. Course title. STRATEGIC ANALYSIS.**

**Type.** Elective course.

**Academic year.** 2024/2026.

**Lecturer, academic degree, rank, position.** Parasii-Vergunenko I.M., Doctor of Sciences (Economics), Professor, Professor of the Department of Financial Analysis and Audit.

**Learning outcomes.** Acquisition and assimilation of appropriate theoretical knowledge as well as practical skills to carry out a meaningful and formalized description of research objects, identify trends and prospects for the development of the enterprise to substantiate strategic management decisions, identify reserves for improving the efficiency of the enterprise.

**Content.** Strategic analysis in the enterprise management system. Information base of strategic analysis. Ways of forming the information base of strategic analysis (scanning, monitoring, forecasting). Matrix "Importance/Effectiveness". Methodology of discriminant analysis. Methodology of cluster analysis. Forecasting with the use of time series analysis. Regression analysis. Methods of predicting the bankruptcy of enterprises. Benchmarking as a method of competitive analysis. Analysis of the external and internal environment. Characteristics of SWOT analysis, its advantages and disadvantages. The role of SWOT analysis in the process of developing a corporate strategy. Analysis of competitiveness and competitive strategies of enterprises. Strategic analysis of enterprise resources. Calculation of the need for strategically important types of resources. Strategic analysis of business processes. Strategic financial analysis based on forecast reporting. Directions of strategic analysis of financial reporting indicators of the enterprise. Strategic analysis of indicators of financial stability of the enterprise. Strategic analysis of the receipt and expenditure of funds of the enterprise (CF). Calculation of WACC (weighted average cost of capital). Strategic investment analysis. Evaluation of investment projects using the indicator of economic added value (EVA). Analysis of the impact of investment strategies on financial indicators. Analysis of the effectiveness of corporate strategies. Strategic analysis at the macro- and micro-level in the conditions of martial law.

**Recommended sources and other learning resources/tools.**

1. Артюшок В.С.(2022) Методи та моделі стратегічного аналізу в системі бізнес-планування. *Економіка та суспільство*. Вип. 44.
2. Портер М. (2020). Конкурентна стратегія. Техніки аналізу галузей і конкурентів. Київ. Наш формат. 2020. 424 с.
3. Разумова, К., Кириленко, О., Гуріна, Г., & Новак, В. (2020). Стратегічний аналіз як інструмент для формування та впровадження стратегії розвитку підприємства. *Financial and Credit Activity Problems of Theory and Practice*, 3(34), 141–148. <https://doi.org/10.18371/fcaptp.v3i34.215456>



4. Юрчишин Я.В., Парасій-Вергуненко І.М., Назарова К.О. (2023). Методи вибору стратегічних альтернатив розвитку торговельного підприємства. *Причорноморські економічні студії*. Випуск 79/203.
5. Parasii-Verhunenko, I., Kuznetsova, I., Misko, H., Biriuk, O. & Zharikova, O. (2020). Strategic Analysis of the Competitiveness of Educational Products in the Management of Higher Education Institutions. *Independent Journal of Management & Production*. 11(9). P. 2496-2515.

#### **Planned learning activities and teaching methods.**

A combination of traditional and non-traditional teaching methods with the use of innovative technologies:

- lectures (thematic, problematic);
- seminar classes/practical classes.

#### **Assessment methods:**

- current control (testing; oral and written questioning; verification of the situational task, etc.);
- final control (credit).

**Language of training.** Ukrainian.

### **4.21. Course title. FINANCIAL CORPORATE CONTROL.**

**Type.** Elective course.

**Academic year.** 2024/2026.

**Lecturer, academic degree, rank, position.** Nazarova K.O., Doctor of Sciences (Economics), Associate Professor, Head of the Department of Financial Analysis and Audit.

**Learning outcomes.** Formation of a system of knowledge about the organization and methodology of financial corporate control.

**Content.** Financial corporate control in the corporation management system. Subjects and objects of financial corporate control, their rights, duties and responsibilities. Financial reporting of the corporation and methods of its analysis. Regulatory and legal provision of financial corporate control. Organization of financial corporate audit control. Control of capital and profit management of the corporation. Corporate audit. Financial corporate control of the capital market.

#### **Recommended sources and other learning resources/tools.**

1 Латковська Т., Сідор М., Голоядова Т. Л27 Фінансовий контроль : навч.-метод. посіб. для здобув. вищої освіти ден. форми навч. 2-ге вид., доопр. і доп. [Електронне видання] / Т. Латковська, М. Сідор, Т. Голоядова. – Одеса : Фенікс, 2023.– 136 с.

2. Кміть, В. М., & Коблюк, А. С. (2021). ФОРМИ КОРПОРАТИВНОГО КОНТРОЛЮ ТА ЇХНІЙ ВПЛИВ НА ФІНАНСОВУ ЕФЕКТИВНІСТЬ ВІТЧИЗНЯНИХ ПІДПРИЄМСТВ. Економічний простір, (176), 136-140. <https://doi.org/10.32782/2224-6282/176-24>

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**Planned learning activities and teaching methods.** A combination of traditional and non-traditional teaching methods with the use of innovative technologies:

- lectures (thematic, problematic);
- seminar classes/practical classes.

**Assessment methods:**

- current control (testing; oral and written questioning; verification of the situational task, etc.);
- final control (exam).

**Language of training.** Ukrainian.

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