

МІНІСТЕРСТВО ОСВІТИ І НАУКИ УКРАЇНИ  
КИЇВСЬКИЙ НАЦІОНАЛЬНИЙ ТОРГОВЕЛЬНО-ЕКОНОМІЧНИЙ  
УНІВЕРСИТЕТ

**ОСВІТНЬО – ПРОФЕСІЙНА ПРОГРАМА**

**«Фінансова аналітика»**

**Другого рівня вищої освіти**

**за спеціальністю 071 Облік і оподаткування**  
**галузі знань 07 Управління та адміністрування**

**Кваліфікація: ступінь вищої освіти магістр**

**спеціальність «Облік і оподаткування»**

**спеціалізація «Фінансова аналітика»**

**ЗАТВЕРДЖЕНО**

**ВЧЕНОЮ РАДОЮ КНТЕУ**

**Голова вченої ради**

\_\_\_\_\_ /А.А. Мазаракі/

(протокол № \_\_ від " \_\_ " \_\_\_\_\_ 2019 р.)

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**ЛИСТ ПОГОДЖЕННЯ**  
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## PREFACE

Developed by a working group consisting of:

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5. Gunjaga Natalia Oleksiyivna – a student of the master's degree in specialty 071 "Accounting and Taxation" (specialization "Financial analysis and audit")

Reviews of external stackers

1. Bozhok Lyudmyla Dmytrivna - director of the audit firm "Standard".
2. Pylypchuk Natalia Mykolayivna - PhD in Economics, Leading Auditor of “Grant Thornton Ukraine” Ltd.

### 1. Profile of educational program in specialty 071 "Accounting and taxation" (specialization "Financial Analyst")

1. General information	
Full name of OAU and structural subdivision	Kyiv National University of Trade and Economics, Faculty of Accounting, Audit and Information Systems, Department of Financial Analysis and Audit
Degree of higher education and the name of the qualification in the language of the original	Degree of higher education Master's degree in Accounting and Taxation specialization "Financial Analytics"
The official name of the educational program	"Financial Analytics"
Type of Diploma and Volume of Educational Program	Master's Degree, unitary, 90 ECTS credits, term of study 1 year 4 months
Presence of accreditation	Ministry of Education and Science of Ukraine, Ukraine Accreditation period - 2014-2024.
Cycle / level	HPK of Ukraine - level 8, FQ-ENEA - second cycle, EQF LLL-7 level
Prerequisites	Having a bachelor's degree
Teaching language	Ukrainian
The term of the educational program	2024
The Internet address of the permanent placement of the description of the educational program	www.knteu.kiev.ua
2 - The purpose of the educational program	
To provide students with the knowledge, skills and insights that belong to the field of financial analysis, which will provide an opportunity to independently carry out: expert-analytical activity, diagnostics and modeling of business processes, financial, strategic and experimental analysis of the activities of business entities. Prepare students to successfully master complex programs for scholarly researchers, communications experts, and instructors.	
3 - Characteristics of the educational program	
Subject area (branch of knowledge, specialty, specialization)	Branch of knowledge "07 Management and administration" Specialty "071 Accounting and Taxation" Specialization "Financial Analyst" Disciplines that form basic competencies - 60% of them: discipline of the cycle of professional training-37%, practical training - 23%. Disciplines with a choice of higher education applicant -

	40%, of them from the cycle of professional training-52%.
Orientation of educational program	Educational-professional, educational-scientific
The main focus of the educational program and specialization	The emphasis on a broad overview and deep knowledge of the field of financial, strategic and experimental analysis of business entities on the basis of modern interdisciplinary approaches. The ability to understand and critically evaluate the transformational processes that take place in the society. Key words: financial analysis, business analysis, strategic analysis, analytical support, analytical modeling
Features of the program	The program requires the need for scientific research and practice. The program provides the ability to solve complex tasks in specialized areas of activity, carry out an experimental analysis of economic processes
<b>4 - Eligibility of graduates for employment and further education</b>	
Eligibility for employment	The area of professional activity of graduates is the preparation and formation of a high professional level, which provides for a deep knowledge of the organizational and methodological principles of financial analysis and audit. Positions that a graduate can occupy: - market analyst; - business analyst; - economist; - economist in accounting and business analysis; - Head of financial, economic, planning, audit department (department); - investment analyst; - information analyst; - Economic Consultant; - Risk Management Consultant; - Corporate Finance Consultant; - Consultant in the field of investment and capital markets; - private entrepreneur; - financial analyst; - CFO; - financial advisor. With the acquisition of relevant experience can adapt to the following areas of related professional activities: audit, legal, accounting, economic.
Further study	Ability to study according to the programs of the third level of higher education
<b>5. Teaching and evaluation</b>	
Teaching and learning	Student-centered learning, self-learning, problem-oriented learning with the obligatory use of lectures, seminars, practical classes on problem solving, projects and research, preparation of graduation work.
Assessment	Written exams, credits, current control, essays, presentations, self-study, distance learning, scientific article, defense of final qualification work
<b>6 - Program competencies</b>	
Integral competence	Ability to solve complex tasks and problems in the field of professional accounting, analysis, control, audit, taxation and / or implementation of innovations and characterized by uncertainty of conditions and requirements
General Competence (GC)	GC 1. Ability to analyze and synthesize. Ability to develop and enhance its general cultural and

	<p>professional level, independently develop new methods of work and knowledge about a comprehensive vision of modern problems of economy and management.</p> <p>GC 2. Ability to apply knowledge in practice.</p> <p>GC 3. Ability to apply skills of public business and scientific communications with the use of information technologies for the decision of the set tasks.</p> <p>GC 4. Application of basic knowledge of a profession in practice.</p> <p>GC 5. Ability to possess instrumental means of researching, receiving, storing, processing of accounting and analytical information and applying them in solving the tasks.</p> <p>GC 6. Knowledge of the second language. Ability to fluency in a foreign language as a means of professional communication, a tool for improving their professional and personal level.</p> <p>GC 7. Elementary skills of working with a PC. Ability to apply the skills of public business and scientific communications with the use of information technology to solve the tasks.</p> <p>GC 8. Ability to carry out pedagogical activity with the use of innovative educational technologies.</p> <p>GC 9. Knowledge of work with information (ability to find and analyze information from different sources). Ability to conduct research, analytical and innovation activities in order to obtain new knowledge and their use for expert assessment of economic situations and the adoption of managerial decisions.</p> <p>GC 10. Skill of self-criticism and criticism. Ability to be critical and self-critical, to be responsible for the consequences of the adopted organizational and managerial decisions.</p> <p>GC 11. The ability to take initiatives, responsibilities and skills for preventive and emergency planning, management of occupational safety measures, ability to make decisions in complex and unpredictable situations, and leadership qualities in managerial positions. Knowledge of international norms and legislation of Ukraine in the field of life safety of the population, systems of management of labor protection and civil protection.</p> <p>GC 12. Ability to generate new ideas (creativity). Ability to work independently and in teams using creative approaches to establish communication links and interpersonal interaction during the task, and the ability to expand the profile of the profession.</p>
Professional competence of the specialty (PC)	<p>PC 1. Ability to create and use accounting information for making informed management decisions at all levels of enterprise management in order to increase the efficiency, effectiveness and social responsibility of the business.</p> <p>PC 2. Ability to organize the analytical process and regulate the activities of its performers in accordance with the requirements of enterprise management.</p> <p>PC 3. Ability to apply theoretical, methodological and practical approaches to the organization of financial, strategic, investment and experimental analysis and other types of analysis.</p> <p>PC 4. The ability to formulate and analyze financial and investment accounts of business entities for making managerial decisions.</p> <p>PC 5. Ability to apply methods and methods of</p>

	<p>analytical support of modern management systems taking into account the strategy of enterprise development in conditions of uncertainty, risk and / or asymmetry of information.</p> <p>PC 6. Ability to formulate tasks, improve methods and implement modern methods of financial and managerial accounting, analysis, audit and taxation in accordance with the strategic goals of the enterprise.</p> <p>PC 7. Ability to perform administrative and managerial functions in the field of activity of business entities, public sector bodies.</p> <p>PC 8. Ability to plan, organize, conduct analytical procedures for the formation and use of financial resources, financial and economic activities of business entities.</p> <p>PC 9. Ability to conduct scientific research with the aim of solving actual problems of theory, methodology, organization and practice of analysis and audit.</p> <p>PC 10. The ability to identify and analyze the internal and external factors that have an impact on the strategy of business entities and determine their economic behavior.</p> <p>PC 11. The ability to use knowledge of legal and ethical norms in evaluating their professional activities, in the design and implementation of investment projects on the basis of project analysis.</p> <p>PC 12. The ability to organize (to develop, implement, maintain and continuously improve) the system of analysis and audit of financial and economic activity of enterprises of the branches of economy.</p> <p>PC 13. Ability to apply information technologies in accounting, analytical and audit activity.</p> <p>PC 14. To analyze financial and non-financial data for the formation of relevant information for the purpose of making managerial decisions.</p> <p>PC 15. Ability to apply knowledge about the theoretical, methodological and practical provisions of the control and analytical process, to develop and evaluate the efficiency of making managerial decisions of business entities.</p> <p>PC 16. The ability to provide proposals on the preparation and conduct of accounting and analytical support activities of the enterprise.</p> <p>PC 17. Ability to provide guidance to external and internal users of information in audit and taxation.</p>
7 - Program learning outcomes	
	<p>PLO 1. To know the theory, methodology and practice of formation of analytical information on the stages of the analytical process for the modern and potential needs of management of subjects of management taking into account professional judgment.</p> <p>PLO 2. Communicate in a foreign language orally and in writing on scientific issues to enhance your professional and personal level.</p> <p>PLO 3. To be able to determine the method of conducting financial analysis of entrepreneurial activity by external and internal users.</p> <p>PLO 4. To possess innovative technologies, to process arrays of economic data in accordance with the tasks set, to analyze, evaluate, interpret the received results and to substantiate the conclusions.</p> <p>PLO 5. Determine the information needs of users of financial and analytical information in the management</p>

	<p>of the enterprise, provide advice to the management personnel of the business entity in solving the strategic tasks in the interests of business development.</p> <p>PLO 6. Know methods, methods and methods of strategic analysis for solving strategic tasks of strategic importance requiring analytical substantiation, as well as assess the degree of reliability of information for their solution.</p> <p>PLO 7. Formulate an optimal system of analytical provision of anti-crisis management, forecast financial and economic activity of enterprises.</p> <p>PLO 8. Estimate and forecast the reporting of business entities at the corporate level, publish and use relevant information for management decisions.</p> <p>PLO 9. Determine the current and future financial position of an entity, its financial results, cash flows using the latest techniques of analysis.</p> <p>PLO 10. Identify and analyze the internal and external factors that have an impact on the strategy of business entities and determine their economic behavior.</p> <p>PLO 11. Analyze financial and non-financial data for the formation of relevant information for the purpose of making managerial decisions.</p> <p>PLO 12. Know the theoretical, methodological and practical aspects of the accounting and analytical process, develop and determine the directions of optimization of business processes;</p> <p>PLO 13. To substantiate innovative approaches to information provision of accounting and auditing of business entities taking into account the business development strategy.</p> <p>PLO 14. Know the features of planning and organizing experimental economic analysis, the application of its methods and procedures.</p> <p>PLO 15. To substantiate the choice and procedure of application of managerial information technologies for strategic and financial analysis in the system of making management decisions with the aim of their optimization.</p> <p>PLO 16. To apply scientific methods of research in the field of analysis, audit and taxation and to implement them in professional activity and economic practice.</p> <p>PLO 17. Summarize the results of the analysis of socio-economic processes, compile written information on its results and develop appropriate recommendations.</p> <p>PLO 18. To prepare and substantiate conclusions for advising owners, management of the business entity and other users of information in the field of accounting, analysis, control, audit, taxation.</p> <p>PLO 19 Identify current problems and carry out research in the field of theory, methodology, organization and practice of accounting, audit, analysis, control and taxation, make scientifically substantiated conclusions and develop proposals for their solution.</p> <p>PLO 20 To be able to design, plan and conduct search and reconnaissance work, to carry out their informational, methodical, material, financial and personnel support.</p>
8 - Resource support for the implementation of the program	
Personnel provision	The presence of the department responsible for the training of applicants for higher education "Master". The presence of the scientific and pedagogical staff in the department which is responsible for the training of

	higher education graduates of the academic degree "Master" - 9 people with a degree and academic rank. Presence of the head of the department (the guarantor of the educational program) of the scientific degree and academic rank in the corresponding specialty and experience of scientific and pedagogical work not less than 10 years.
Material and technical support	Educational audiences are equipped with modern demonstration equipment, computer rooms - the latest technology software.
Information and educational and methodological support	Availability of published monographs, teaching aids, lecture notes, workshops (case studies), methodical instructions for writing graduation papers, recommendations for independent work of students to provide educational process.
<b>9 - Academic mobility</b>	
National Credit Mobility	Under the conditions of student mobility, the student is re-credited with all the credits he received outside the place of basic education and which are components of the educational program
International Credit Mobility	According to the international cooperation programs, the best students of the Kyiv National Trade and Economic University with a knowledge of foreign languages and according to the rank of KNTEU have the opportunity to obtain education abroad
Teaching foreign applicants for higher education	Teachers can teach subjects in a foreign language (English)

## 2. List of components of the educational program and their logical consistency

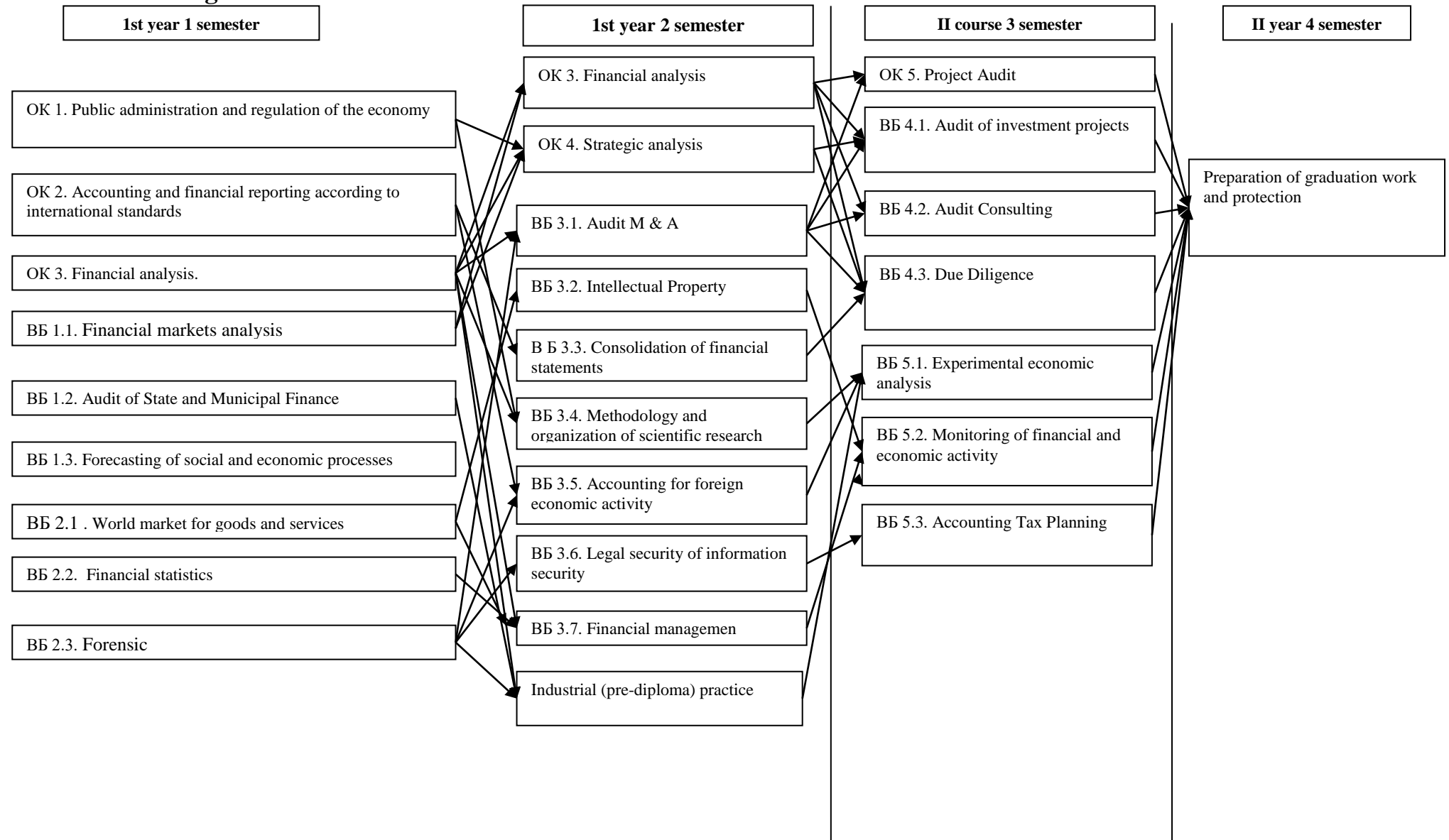
### 2.1. List of components of EP

Code N / A	Components of the educational program (study disciplines, course projects (work), practice, qualifying examination, final qualification work)	Amount of credits	Форма підсумкового контролю
<b>Compulsory components of EP</b>			
OK 1	Public administration and regulation of the economy	6	Е/п
OK 2	Accounting and financial reporting according to international standards	6	Е/п
OK 3	Financial analysis	13,5	Е/п
OK 4	Strategic analysis	7,5	Е/п
OK 5	Project Audit	6	Е/п
Total volume of mandatory components:		39	
<b>Selective components of EP</b>			
ББ 1.1	Financial markets analysis	6	Е/п
ББ 1.2	Audit of State and Municipal Finance	6	Е/п
ББ 1.3	Forecasting of social and economic processes	6	Е/п
ББ 2.1	World market for goods and services	6	Е/п
ББ 2.2	Financial statistics	6	Е/п
ББ 2.3	Forensic	6	Е/п
ББ 3.1	Audit M & A	6	Е/п
ББ 3.2	Intellectual Property	6	Е/п
ББ 3.3	Consolidation of financial statements	6	Е/п
ББ 3.4	Methodology and organization of scientific research	6	Е/п
ББ 3.5	Accounting foreign economic activity of the enterprise	6	Е/п
ББ 3.6	Legal security information security	6	Е/п
ББ 3.7	financial management	6	Е/п
ББ 4.1	Audit of investment projects	6	Е/п
ББ 4.2	Audit Consulting	6	Е/п



ББ 4.3	Due Diligence	6	E/π
ББ 5.1	Experimental economic analysis	6	E/π
ББ 5.2	Monitoring of financial and economic activity	6	E/π
ББ 5.3	Accounting provision of tax planning for enterprise security	6	E/π
Total amount of sample components:		30	
Practical training			
Industrial (pre-diploma) practice		9	3
Attestation			
Preparation of graduation work and protection		12	
<b>GENERAL SUMMARY OF THE EDUCATIONAL PROGRAM</b>		<b>90</b>	

## 2.2. Structural-logical scheme of EP



### 3. Form of certification of applicants for higher education

The certification of graduates of the educational program of the specialty 071 "Accounting and taxation" is carried out in the form of the protection of final qualification work and ends with the issuance of a standard document of awarding him a master's degree with qualification: a master's degree in specialty "Accounting and taxation" specialization "Financial Analyst".

The certification is carried out openly and publicly.





**5. Matrix providing program learning outcomes (RPNs) with relevant curriculum**

	OK 1	OK 2	OK 3	OK 4	OK 5	OK 6	OK 7	BB 1.1	BB 1.2	BB 1.3	BB 2.1	BB 2.2	BB 2.3	BB 3.1	BB 3.2	BB 3.3	BB 3.4	BB 3.5	BB 3.6	BB 3.7	BB 4.1	BB 4.2	BB 4.3	BB 5.1	BB 5.2	BB 5.3
PRH 1	.		.	.	.	.	.	.	.	.	.			.	.			.		.						
PRH 2														.									.			
PRH 3	.				.	.	.	.		.	.			.				.			.	.				
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