

3. Educational programme

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3.1. Profile of the educational programme "Accounting and Taxation" in the subject area 071 "Accounting and Taxation"

1 - General information	
Full name of the higher educational establishment and structural subdivision	State University of Trade and Economics Faculty of Finance and Accounting Accounting and Taxation Department
Academic degree and title of qualification in the original language	Academic degree – associate bachelor Subject area "Accounting and Taxation"
Official name of the educational programme	Accounting and Taxation
Compliance with the higher education standard of the Ministry of Education and Science of Ukraine	The standard is not available
Type of diploma and scope of educational programme	Associate bachelor's degree diploma, single, 120 ECTS credits
Availability of accreditation	Ministry of Education and Science of Ukraine, Ukraine Accreditation period – 2022-2026
Cycle / level	NRCs of Ukraine - level 5, FQ-EHEA – initial (short) cycle, EQF-LLL - level 5
Prerequisites	Complete general secondary education
Language(s) of training	Ukrainian, English
The educational programme validity period	2023-2025
Internet address of the permanent placement of the educational	https://knute.edu.ua/

programme description	
2 - The purpose of the educational programme	
Formation of general and professional competencies based on the acquisition by the student of theoretical knowledge, skills and abilities of accounting, sufficient for successful performance of professional duties in the field of accounting and taxation, preparation of higher education students for further study in the chosen specialization.	
3 - Characteristic of the educational programme	
Description of the subject area	<p><i>Objects of study and/or activity:</i> theoretical, methodical and practical principles of accounting and taxation of business entities.</p> <p><i>Training goals:</i> training of specialists capable of solving typical specialized tasks in the field of accounting and taxation of business entities. <i>Theoretical content of the subject area:</i> concepts, categories, theories and principles of accounting and taxation and their use to explain the reflection in the accounting of the main economic operations of the business entity and the results of the accounting process. <i>Methods, techniques and technologies:</i> general scientific and special methods, techniques, procedures for the organization and implementation of accounting and taxation. <i>Tools and equipment:</i> modern information systems and computer technologies, modern information systems and computer technologies, standard and special packages of accounting and taxation application programmes.</p>
Orientation of the educational programme	Educational-professional. It is aimed at training specialists who combine fundamental humanitarian, general economic knowledge with practical skills in the field of accounting and taxation.
The main focus of the educational programme and specialization	<p>Emphasis on the study of theoretical and practical principles of accounting and taxation.</p> <p>The list of competencies and programme learning outcomes is harmonized with the requirements of the International Accounting Education Standards Board (IAESB).</p> <p>Key words: accountant, accounting, taxation.</p>
Features of the programme	The cycle of professional and practical training includes disciplines, the study of which will allow you to master the theoretical knowledge and practical skills of accounting, taxation. Cooperation with professional public accounting and auditing organizations.
4 - Suitability of graduates for employment and further study	
Suitability for employment	The sphere of professional activity according to the received education in the specialty "Accounting and Taxation" is accounting, taxation. Positions that graduates are able to hold (according to the Classifier of Professions DK 003: 2010): consultant on taxes and fees; assistant accountant-expert; cashier-expert; accountant; assistant head of the enterprise (institution, organization); assistant head of another main unit; inventory inspector; inspector-auditor; accountant for registration of accounting data; checker; cashier (at the enterprise, institution, organization), accountant.
Further study	Opportunity to study in the programmes of the first cycle of higher education (bachelor).
5 - Teaching and assessment	
Teaching and learning	Learning style - problem-oriented learning. Combined approach to learning. Lectures, laboratory, seminars, practical classes, independent

	work, consultations of teachers.
Assessment	Current control, final control. Assessment is carried out in accordance with the Regulations on the assessment of learning outcomes of students and graduate students of SUTE, the Regulations on the organization of the educational process of students.
6 - Programme competencies	
Integral competencies	A person's ability to solve typical specialized problems in the field of accounting and taxation or in the learning process, which involves the application of the provisions and methods of economics and is characterized by certain uncertainties, to be responsible for the results of their activities and others in certain situations.
General competencies (GC)	<p>GC01. Ability to learn and master modern knowledge.</p> <p>GC02. Ability to abstract thinking, analysis and synthesis.</p> <p>GC03. Ability to work in a team.</p> <p>GC04. Ability to work autonomously.</p> <p>GC05. Appreciation and respect for diversity and multiculturalism.</p> <p>GC06. Ability to act on the basis of ethical considerations (motives).</p> <p>GC07. Ability to be critical and self-critical.</p> <p>GC08. Knowledge and understanding of the subject area and understanding of professional activity.</p> <p>GC09. Ability to communicate in the state language both orally and in writing.</p> <p>GC10. Ability to communicate in a foreign language.</p> <p>GC11. Skills in using modern information systems and communication technologies.</p> <p>GC12. Ability to act socially responsibly and consciously.</p> <p>GC13. Ability to conduct research at the appropriate level.</p> <p>GC14. Ability to exercise one's rights and responsibilities as a member of society, to realize the values of civil (free democratic) society, the rule of law, human and civil rights and freedoms in Ukraine.</p> <p>GC15. Ability to preserve and increase moral, cultural, scientific values and achievements of society based on understanding the history and patterns of development of the subject area, its place in the general system of knowledge about nature and society and in the development of society, technics and technology, lead a healthy lifestyle.</p>
Special (professional) competencies (SC)	<p>SC01. Ability to study trends in economic development using the tools of macro- and microeconomic analysis, to make generalizations about the assessment of the manifestation of individual phenomena that are inherent in modern processes in the economy.</p> <p>SC02. Use mathematical tools to study socio-economic processes, solve applied problems in the field of accounting and taxation.</p> <p>SC03. Ability to display information on the main business processes of business entities in accounting, their systematization, generalization in reporting (in the statement of financial position) and interpretation to meet the information needs of decision makers.</p> <p>SC04. Apply knowledge of law and tax law in the practice of business entities.</p> <p>SC05. Ability to analyze the economic activity of the enterprise in order to make management decisions.</p> <p>SC06. Ability to perform accounting procedures using specialized information systems and computer technologies.</p> <p>SC07. Ability to apply methods of conducting control functions of accounting.</p> <p>SC08. Ability to identify and assess the risks of failure to achieve</p>

	<p>management objectives of the entity, non-compliance with legislation and regulations, inaccuracy of reporting, preservation and use of its resources.</p> <p>SC09. Ability to exercise internal control over the activities of the enterprise and its compliance with the legislation on accounting and taxation.</p> <p>SC10. Ability to apply ethical principles in the performance of professional duties.</p> <p>SC11. Demonstrate an understanding of the requirements for professional activity, due to the need to ensure sustainable development of Ukraine, its strengthening as a democratic, social, legal state.</p> <p>SC12. Ability to implement safe technologies, select optimal working conditions and modes, design and organize jobs based on modern technological and scientific advances in occupational safety and health.</p> <p>SC13. Ability to take measures to eliminate the causes of accidents and occupational diseases at work.</p>
7 - Programme learning outcomes (PO)	
	<p>PO 01. Know and understand the economic categories, laws, causal and functional relationships that exist between processes and phenomena at different levels of economic systems.</p> <p>PO 02. Understand the place and importance of accounting, tax and statistical systems in the information support of users of accounting and analytical information in solving problems in the field of social, economic and environmental responsibility of enterprises.</p> <p>PO 03. Define the essence of the objects of accounting and taxation and understand their role and place in economic activity.</p> <p>PO 04. Understand financial, tax and statistical reporting of enterprises.</p> <p>PO 05. To have basic methodological tools for accounting and taxation of economic activity of enterprises.</p> <p>PO 06. Understand the peculiarities of the practice of accounting and taxation of industrial enterprises.</p> <p>PO 07. Know the mechanisms of functioning of the budget and tax systems of Ukraine and take into account their features in order to organize accounting, the choice of taxation system and the formation of reporting at enterprises.</p> <p>PO 08. Understand the organizational and economic mechanism of enterprise management and evaluate the effectiveness of decision-making using accounting and analytical information.</p> <p>PO 09. Identify and assess the risks of economic activity of enterprises.</p> <p>PO 10. To have the basic methodological tools of control in the implementation of accounting and taxation.</p> <p>PO 11. Understand ways to improve the efficiency of financial resources, their distribution and control of use at the enterprise level.</p> <p>PO12. Use specialized information systems and computer technology for accounting and taxation.</p> <p>PO 13. Understand the peculiarities of the functioning of enterprises in modern economic conditions and demonstrate an understanding of their market positioning.</p> <p>PO 14. Be able to apply economic and mathematical methods in the chosen profession.</p> <p>PO 15. Possess general scientific and special methods of research of socio-economic phenomena and economic processes at the enterprise.</p> <p>PO16. Possess and apply knowledge of state and foreign languages for the formation of business papers and communication in professional</p>

	<p>activities.</p> <p>PO 17. To be able to work both independently and in a team, to show leadership qualities and responsibility in work, to adhere to ethical principles, to respect individual and cultural diversity.</p> <p>PO 18. Be able to analyze the development of the accounting system at the national level.</p> <p>PO 19. Adhere to a healthy lifestyle, safety of employees and take measures to preserve the environment.</p> <p>PO 20. Perform professional functions taking into account the requirements of social responsibility, labor discipline, be able to plan and manage time.</p> <p>PO 21. Understand the requirements for activities in the specialty, due to the need to ensure sustainable development of Ukraine, its strengthening as a democratic, social, legal state.</p> <p>PO 22. Understand and realize their rights and responsibilities as a member of society, to realize the values of a free democratic society, the rule of law, human and civil rights and freedoms in Ukraine.</p> <p>PO 23. Preserve and increase the achievements and values of society based on understanding the place of the subject area in the general system of knowledge, use different types and forms of physical activity to lead a healthy lifestyle.</p>
8 - Resource support for programme implementation	
Staffing	<p>The availability of the department responsible for training students of "associate bachelor`s degree". The presence of 14 scientific and pedagogical workers, with a scientific degree and academic title, including 5 doctors of sciences, in the staff of the department who are responsible for training students of "associate bachelor`s degree". The Director of the Associate bachelor`s degree programme must have a scientific degree and academic title in the relevant specialty and experience of scientific and pedagogical work of at least 10 years.</p>
Logistics	<p>Classrooms are equipped with modern demonstration equipment and computer rooms with the latest software equipment.</p> <p>Availability of dormitories, cafeterias, canteens, medical center, closed modern sports complexes, football field with artificial turf, sports grounds, gyms and choreographic halls, concert hall, etc.</p>
Information and educational and methodological support	<p>Availability of information support: Official website of SUTE; wireless access points to the Internet; corporate mail service.</p> <p>Library - 6 reading rooms, 7 subscriptions, multimedia library, hall of foreign literature, hall of card and electronic catalogs, hall of new literature, interlibrary exchange system, special sectors - sector of methodical publications of SUTE, hall of dissertations and abstracts.</p> <p>Availability of electronic educational resources based on the MOODLE distance learning platform, an automated educational process management system.</p> <p>Availability of educational and methodological support: Curriculum, schedule of the educational process; a set of educational and methodological support for each course: course summaries and course outlines; tasks for practical (seminar, laboratory) classes, recommendations for independent work, tasks or cases for control of knowledge and skills of students, programs and work programs of practical training, etc.</p>

	Educational materials for each discipline of the curriculum, including monographs, coursebooks, handbooks, lecture notes, course guidebooks for the certification of students.
9 - Academic mobility	
National credit mobility	Academic mobility contracts concluded on the basis of bilateral agreements between SUTE and the higher education institutions of Ukraine.
International credit mobility	Concluded agreements on international academic mobility (Erasmus +), double certification, long-term international projects, internships, etc.
Training of foreign students	The possibility of training foreign students is provided. Teachers can teach subjects in a foreign language (English).

2. List of components of the educational programme and their logical sequence

2.1 List of components of the educational programme

Code a / c	Components of the educational programme (courses, internships, qualification exams)	Number of credits
1	2	3
Compulsory components (CC) of the educational programme		
CC 1	Foreign language for specific purposes	24
CC 2	Financial mathematics	6
CC 3	Economic theory	6
CC 4	Philosophy	6
CC 5	Jurisprudence	6
CC 6	Information technologies in professional activity	6
CC 7	Finance, money and credit	6
CC 8	Statistics	6
CC 9	Economics and finance of an enterprise	6
CC 10	Accounting	6
CC 11	Tax system	6
CC 12	Financial accounting	5
CC 12.1	Control work on financial accounting	1
The total amount of compulsory components		90
Elective components (EC) of the educational programme		
EC 1	WEB-design and WEB-programming	6
EC 2	Banking operations	6
EC 3	Safety of life	6
EC 4	Budget system	6
EC 5	Diplomatic and business protocol and etiquette	6
EC 6	Economic and mathematical modeling	6
EC 7	E-commerce	6
EC 8	Electronic document management	6
EC 9	Foreign economic activity of an enterprise	6
EC 10	Cultural heritage of Ukraine	6
EC 11	Marketing	6
EC 12	Business process modeling	6
EC 13	National interests in world geopolitics and geoeconomics	6
EC 14	Public speaking	6
EC 15	Politology	6

EC 16	Psychology	6
EC 17	World culture	6
EC 18	Social leadership	6
EC 19	Sociology	6
EC 20	Probability theory and mathematical statistics	6
EC 21	Ukrainian language (for professional purposes)	6
The total amount of elective components		30
Internship		
Internship		3
Certification		
Qualification exam		1
TOTAL VOLUME OF THE EDUCATIONAL PROGRAMME		120

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

2.2. Structural and logical scheme of educational programme

3. Forms of certification of students

Certification of graduates of the educational programme of the subject area 071 "Accounting and Taxation" is carried out by the attestation commission in the form of a qualification exam and ends with the issuance of a standard document awarding him with an associate bachelor's degree with the qualification: Associate Bachelor's Degree in subject area " Accounting and Taxation ".

Certification is carried out openly and publicly.

4.1. MATRIX OF COMPLIANCE OF PROGRAMME COMPETENCIES WITH THE COMPULSORY COMPONENTS (CC) OF THE EDUCATIONAL PROGRAMME

Competencies	Components	CC 1	CC 2	CC 3	CC 4	CC 5	CC 6	CC 7	CC 8	CC 9	CC 10	CC 11	CC 12
		GC 01	*	*	*	*	*	*	*	*	*	*	*
GC 02	*	*	*	*	*	*	*	*	*	*	*	*	*
GC 03	*	*	*	*	*	*	*	*	*	*	*	*	*
GC 04	*	*	*	*	*	*	*	*	*	*	*	*	*
GC 05			*	*									
GC 06				*							*		
GC 07				*									
GC 08	*	*	*	*	*	*	*	*	*	*	*	*	*
GC 09		*	*	*	*	*	*	*	*	*	*	*	*
GC 10	*												
GC 11							*				*		
GC 12	*	*	*	*	*	*	*	*	*	*	*	*	*
GC 13		*	*	*	*	*	*	*	*	*	*	*	*
GC14			*	*	*						*	*	
GC 15			*	*	*	*	*	*			*		
SC 01			*					*	*	*	*		*
SC 02		*	*				*	*	*	*	*	*	*
SC 03											*		*
SC 04						*		*			*	*	*
SC 05			*					*		*			
SC 06							*				*		
SC 07											*	*	
SC 08										*	*	*	*
SC 09						*					*	*	
SC 10						*					*	*	*
SC 11			*			*					*	*	*
SC 12						*					*		

PO 09								*		*	*										
PO 10		*		*			*	*		*											
PO 11		*		*																	
PO 12								*													
PO 13		*	*				*	*		*	*				*		*				
PO 14						*					*							*	*		
PO 15		*	*	*			*	*		*	*	*		*	*			*	*		
PO 16	*	*	*	*	*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
PO 17	*	*	*	*	*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
PO 18								*													
PO 19			*																		
PO 20	*	*	*	*			*	*	*	*	*	*			*		*				
PO 21									*			*		*		*	*	*			
PO 22			*						*			*		*	*	*	*	*	*		*
PO 23			*						*			*		*	*	*	*	*	*		

