

## **INFORMATION PACKAGE**

### **European Credit Transfer System (ECTS)**

<b>Branch of knowledge</b>	<b>07 «Management and Administration»</b>
<b>Specialty</b>	<b>071 «Accounting and taxation»</b>
<b>Specialization</b>	<b>«Digital audit and analysis»</b>
<b>Educational degree</b>	<b>«bachelor»</b>

# Kyiv 2021

## 1. Educational program

### Profile of the educational program in the specialty 071 "Accounting and taxation"

<b>1 - General information</b>	
<b>Full name of University and structural unit</b>	Kyiv National University of Trade and Economics Faculty of Finance and Accounting, Department of Financial Analysis and Auditing
<b>Higher degree education and title language qualifications the original</b>	Bachelor's degree Specialty "Accounting and Taxation" Specialization "Digital Audit and Analysis"
<b>Official name educational program</b>	«Financial control and audit»
<b>Diploma type and the amount of education programs</b>	Bachelor's degree, single, 240 ECTS credits, study period 3 years 10 months
<b>Availability accreditation</b>	Ministry of Education and Science of Ukraine, Ukraine Accreditation period - 2014-2024.
<b>Cycle / level</b>	HPK of Ukraine - level 6, FQ-ENEA - the first cycle, EQF-LLL - level 6
<b>Prerequisites</b>	Availability of complete general secondary education
<b>Language of instruction</b>	Ukrainian
<b>Validation of educational programs</b>	2024

<b>Internet address permanent placement of the description educational program</b>	<a href="https://knute.edu.ua/">https://knute.edu.ua/</a>
<b>2 - The purpose of the educational program</b>	
Provide students with knowledge, skills and understanding related to the areas of accounting, taxation, analysis, control and audit of financial statements, the provision of audit and other related services to businesses, which will enable them to perform their work independently	
<b>3 – Characteristics of the educational program</b>	
<b>Subject area (branch of knowledge, specialty, specialization)</b>	Field of knowledge 07 "Management and administration" Specialty 071 "Accounting and Taxation" Specialization "Digital Audit and Analysis"
<b>Orientation educational program</b>	The educational and professional program is aimed at forming a set of competencies in accounting, taxation, analysis, control and audit, contains a list of learning outcomes that are necessary in the system of management and administration
<b>The main focus of the educational program and specialization</b>	Emphasis on review and knowledge of accounting, taxation and analysis of the formation and use of financial resources of economic entities, control of financial activities and audit services based on modern interdisciplinary approaches. Ability to understand and critically evaluate the transformational processes taking place in society. Key words: control, digital, analysis, audit, accounting, taxation
<b>Features of the program</b>	The program provides for the need for research and practice. The program provides the ability to solve complex problems in specialized areas, to perform digital analytics and audit of social networks, BI - analysis and data mining

<b>4 – Suitability of graduates for employment and further study</b>	
<b>Suitability for employment</b>	Employment at enterprises of various forms of ownership in public authorities and local governments, public organizations in the positions of specialists whose functional responsibilities relate to positions: auditor, state auditor, accountant-auditor, auditor-inspector, accountant, auditor-inspector of tax, economist, economist in accounting and business analysis, assistant accountant-expert, junior researcher (audit, accounting), internal auditor, digital analyst, digital director, network accountant, virtual accountant, network audit consultant, information analyst, web -analyst, developer of Big Data models.
<b>Further teaching</b>	Opportunity to study according to the program of the second (master's) level of higher education. Acquisition of additional qualifications in the system of postgraduate education.
<b>5 - Teaching and assessment</b>	
<b>Teaching and teaching</b>	Student-centered learning, self-study, problem-oriented learning with the obligatory use of lectures, seminars, practical classes on problem solving, course work and research.
<b>Evaluation</b>	Written exams, current control, essays, presentations, scientific article, abstracts, qualifying exam. Assessment is carried out in accordance with the "Regulations on the organization of the educational process of students" and "Regulations on the assessment of learning outcomes of students and graduate students"
<b>6 – Program competencies</b>	

<b>Integral competence</b>	Ability to solve complex specialized problems and practical problems during professional activities in the field of accounting, auditing, analysis, control and taxation or in the learning process, which involves the application of theories and methods of economics and is characterized by complexity and uncertainty.
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**General Competences (LC)**

- 3K01. Ability to learn and master modern knowledge.
- 3K02. Ability to abstract thinking, analysis and synthesis.
- 3K03. Ability to work in a team.
- ZK04. Ability to work autonomously.
- 3K05. Appreciation and respect for diversity and multiculturalism.
- 3K06. Ability to act on the basis of ethical considerations (motives).
- 3K07. The ability to be critical and self-critical.
- 3K08. Knowledge and understanding of the subject area and understanding of professional activity.
- 3K09. Ability to communicate in the state language both orally and in writing.
- 3K10. Здатність спілкуватися іноземною мовою.
- 3K11. Skills in using modern information systems and communication technologies.
- 3K12. The ability to act socially responsibly and consciously.
- 3K13. Ability to conduct research at the appropriate level.
- 3K14. The ability to exercise their 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.
- 3K15. Ability to preserve and multiply 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, technology and technology, lead a healthy lifestyle.

**Special (professional) competencies (SC)**

SK01. Ability to study economic trends using the tools of macro- and microeconomic analysis, to make generalizations to assess the manifestation of individual phenomena inherent in modern processes in the economy, including understanding of methods of building e-business, its tools in different market segments.

SK02. Use mathematical tools to study socio-economic processes, solve applied problems in the field of accounting, analysis, control, audit, taxation, including digital audit and analysis.

SK03. Ability to display information about business operations of financial entities in financial and management accounting, their systematization, generalization in reporting and interpretation to meet the information needs of decision makers, including the application of the principles of digital technology in analysis and audit.

SK04. Apply knowledge of information law and tax law in the practice of business entities.

SK05. Conduct an analysis of economic activity of the enterprise and financial analysis, BI - analysis, intellectual analysis of data on the activities of enterprises in order to make management decisions.

SK06. Perform accounting procedures using specialized information systems and computer technologies, in particular, digital technologies and cloud infrastructures.

SK07. Apply audit techniques and assurance services, including digital audit and analysis.

SK08. Identify and assess the risks of failure to achieve management objectives of the entity, non-compliance with legislation and regulation of activities, inaccuracy of reporting, preservation and use of its resources.

SK09. Carry out external and internal control of the enterprise and its compliance with the legislation on accounting and taxation, in particular to carry out digital analytics.

SC10. Ability to apply ethical principles in the performance of professional duties.

*SK11. Demonstrate an understanding of the requirements for professional activity due to the need to en-*

*sure sustainable development of Ukraine, its strengthening as a democratic, social, legal state, in particular to apply digital audit procedures using modern technologies and tools for its implementation.*

*SC 12. Ability to apply a comprehensive integrated solution to analyze data coming from різних джерел, звітності та обміну інформацією в єдиному середовищі.*

*СК 13. Здатність здійснювати стратегічний аналіз даних і підтримку процесу прийняття управлінських рішень.*

*СК 14. Здатність виконувати інтелектуальний бізнес-аналіз даних та програмування в обліково-контрольному середовищі.*

## **7 – Program learning outcomes**



PR01. Know and understand the economic categories, laws, causal and functional relationships that exist between processes and phenomena at different levels of economic systems.

PR02. Understand the place and importance of accounting, analytical, control, 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.

PR03. Define the essence of objects of accounting, analysis, control, audit, taxation and understand their role and place in economic activity.

PR04. Form and analyze financial, management, tax and statistical reporting of enterprises and correctly interpret the information obtained for management decisions.

PR05. Have methodological tools for accounting, analysis, control, audit and taxation of economic activity of enterprises.

PR06. Understand the peculiarities of the practice of accounting, analysis, control, audit and taxation of enterprises of different forms of ownership, organizational and legal forms of management and types of economic activity.

PR07. 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 in enterprises.

PR08. Understand the organizational and economic mechanism of enterprise management and evaluate the effectiveness of decision-making using accounting and analytical information.

PR09. Identify and assess the risks of economic activity of enterprises.

PR10. Understand the theoretical foundations of auditing and be able to apply its methods and procedures.

PR11. To determine the directions of increasing the efficiency of formation of financial resources, their distribution and control of use at the level of enterprises of

different organizational and legal forms of ownership.

PR12. Use specialized information systems and computer technology for accounting, analysis, control, audit and taxation.

ПР13. Усвідомлювати особливості функціонування підприємств у сучасних умовах господарювання та демонструвати розуміння їх ринкового позиціонування.

ПР14. Вміти застосовувати економіко-математичні методи в обраній професії.

ПР15. Володіти загальнонауковими та спеціальними методами дослідження соціально-економічних явищ і господарських процесів на підприємстві.

ПР16. Володіти та застосовувати знання державної та іноземної мови для формування ділових паперів і спілкування у професійній діяльності.

ПР17. Вміти працювати як самостійно, так і в команді, проявляти лідерські якості та відповідальність у роботі, дотримуватися етичних принципів, поважати індивідуальне та культурне різноманіття.

ПР18. Аналізувати розвиток систем, моделей і методів бухгалтерського обліку на національному та міжнародному рівнях з метою обґрунтування доцільності їх запровадження на підприємстві.

ПР19. Дотримуватися здорового способу життя, безпеки життєдіяльності співробітників та здійснювати заходи щодо збереження навколишнього середовища.

ПР20. Виконувати професійні функції з урахуванням вимог соціальної відповідальності, трудової дисципліни, вміти планувати та управляти часом.

ПР21. Розуміти вимоги до діяльності за спеціальністю, зумовлені необхідністю забезпечення сталого розвитку України, її зміцнення як демократичної, соціальної, правової держави.

ПР22. Розуміти і реалізувати свої права і обов'язки як члена суспільства, усвідомлювати цінності

	<p>вільного демократичного суспільства, верховенства права, прав і свобод людини і громадянина в Україні.</p> <p>ПР23. Зберігати та примножувати досягнення і цінності суспільства на основі розуміння місця предметної області у загальній системі знань, використовувати різні види та форми рухової активності для ведення здорового способу життя</p>
<b>8 – Resource support for program implementation</b>	
<b>Staff software</b>	The presence of a department responsible for training applicants for higher education "bachelor". The presence of the department of scientific and pedagogical workers who are responsible for the training of applicants for higher education "bachelor" - 15 people with a scientific degree and academic title. The head of the department (guarantor of the educational program) has a scientific degree and academic title in the relevant specialty and experience of scientific and pedagogical work for at least 10 years.
<b>Materially-technical software</b>	Classrooms are equipped with modern demonstration equipment, computer rooms - equipment with the latest software versions.
<b>Information and educational methodically software</b>	Availability of published monographs, teaching aids, reference notes of lectures, workshops (cases), guidelines for writing term papers, recommendations for independent work of students to ensure the learning process.
<b>9 – Academic mobility</b>	
<b>National credit mobility</b>	Under the terms of credit mobility of the student, all credits that he obtained outside the place of basic study and which are components of the educational program are recalculated.

<b>International credit mobility</b>	According to the programs of international cooperation, the best students of Kyiv National University of Trade and Economics with knowledge of foreign languages and according to the KNTEU rating have the opportunity to study abroad.
<b>Teaching foreign applicants for higher education education</b>	Teachers can teach subjects in a foreign language (English)

**(specialization "Digital Audit and Analysis")**

The list of components of the educational program and their logical sequence

2.1. List of EP components

Code e/s	Components of the educational program (academic disciplines course projects (works), practices, qualifying exam)	Number of credits
<b>Mandatory components of the EP</b>		
OK 1	Foreign language for professional purposes	24
OK 2	Higher and applied mathematics	6
OK 3	Economic theory	6
OK 4	Philosophy	6
OK 5	Information technologies in professional activity	6
OK 6	Science of law	6
OK 7	Finance, money and credit	6
OK 8	Economics and finance of the enterprise	6
OK 9	Economic analysis	6
OK 10	Statistics	6
OK 11	Accounting	6
OK 12	The tax system	6
OK 13	Audit	10,5
OK 14	Digital analytics	6
OK 15	State financial control of organizations and institutions	6
OK 16	Financial Accounting	12
OK 16.1	Test on financial accounting	
OK 17	Information systems and technologies in auditing	6
OK 18	Information systems and technologies of financial control	6
OK 19	Information systems and technologies in accounting	4,5
OK20	Analysis of economic activity	6
OK 21	International auditing standards	12
OK 22	Practical course "Business Simulation"	9
OK 23	Digital audit	6
OK 23.1	Test on Digital audit	
	<b>The total amount of mandatory components:</b>	<b>180</b>
<b>Selective components of EP</b>		

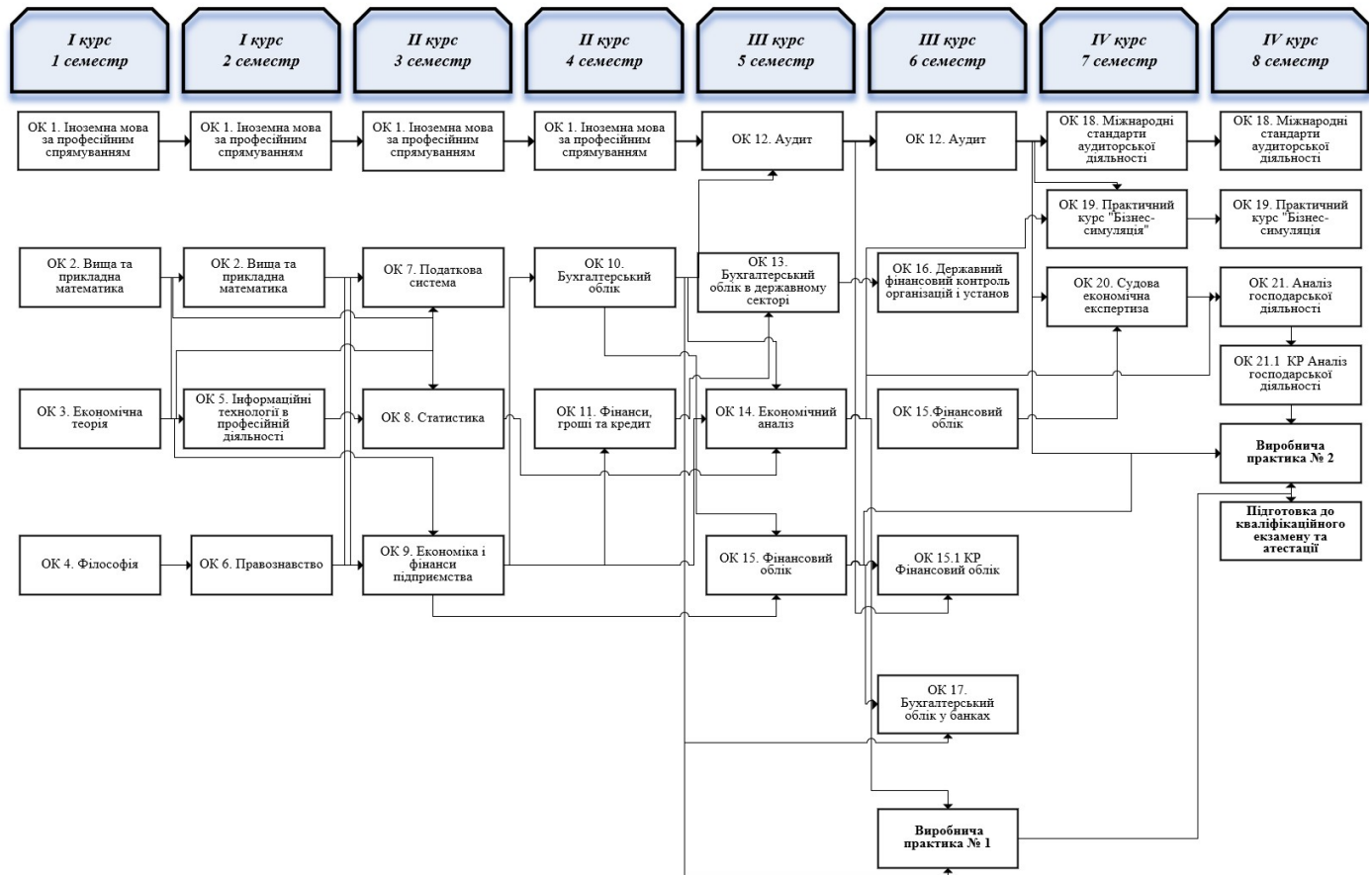
BK 1	BI-analysis	6
BK 2	Digital technologies in business	6
BK 3	Audit in foreign countries	6
BK 4	Banking operations	6
BK 5	Life safety	6
BK 6	Accounting in the public sector	6
BK 7	Accounting in banks	6
BK 8	Budget system	6
BK 9	Internal control	6
BK 10	Commercial law	6
BK 11	E-commerce	6
BK 12	Electronic document management	6
BK 13	Business ethics	6
BK 14	Foreign economic activity of the enterprise	6
BK 15	History of Ukraine	6
BK 16	History of Ukrainian Culture	6
BK 17	Logic	6
BK 18	Management	6
BK 19	International Economics	6
BK 20	International Tax Law	6
BK 21	International control standards	6
BK 22	National interests in world geopolitics and geopolitics	6
BK 23	Organization of state audit	6
BK 24	Organization of state financial control	6
BK 25	Politology	6
BK 26	Psychology of business communication	6
BK 27	Religious studies	6
BK 28	World culture	6
BK 29	Business intelligence systems in international business	6
BK 30	Sociology	
BK 31	Forensic economic expertise	6 6

BK 32	Ukrainian language (for professional purposes)	6	6
BK 33	Managerial Accounting	6	6
BK 34	Finance law	6	6
BK 35	Financial monitoring	6	6
<b>The total amount of sample components:</b>		<b>60</b>	
<b>Practical training</b>			
Internship 1		3	
Internship 2		6	
<b>Total</b>		<b>9</b>	
<b>Certification</b>			
Preparation for the qualifying exam and certification		3	
<b>Total</b>		<b>3</b>	
<b>TOTAL VOLUME OF THE EDUCATIONAL PROGRAM</b>		<b>240</b>	

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

## **2.2. Structural and logical scheme of EP**





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

Certification is carried out in the form of a qualifying exam.

The qualification exam in the specialty involves checking the achievement of learning outcomes defined by the standard of higher education and the educational program.

#### 4.1. Matrix of correspondence of program competences compulsory components of the educational program

Компонент и Компетентнос ті	ОК	ОК	ОК	ОК	ОК	ОК	ОК	ОК	ОК	ОК	ОК	ОК	ОК	ОК	ОК	ОК	ОК	ОК	ОК	ОК	ОК	ОК	ОК	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	
ЗК 01	.		.	.			.	.		.				.		.				.			.	
ЗК 02		.		.	.				.	.	.		.		.	.	.			.	.	.		.
ЗК 03							.				.	.	.	.	.		.			.				.
ЗК 04				.	.	.			.			.	.						.		.			.
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ЗК 06		.				.						.				.	.			.			.	.
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ЗК 13								.															.	.
ЗК 14						.						.		.	.	.	.							
ЗК15			.	.			.	.	.		.								.					
СК 01			.		.		.	.		.			.				.						.	.
СК 02		.										.		.	.	.	.		.	.				.
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СК 04						.	.				.					.						.		
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СК 06												.	.										.	.
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СК 12									.			.	.						.			.		
СК 13							.						.						.					
СК 14													.						.					





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**Matrix for providing program learning outcomes with the relevant mandatory components of the educational program**

Компоненти	ОК 01	ОК 02	ОК 03	ОК 04	ОК 05	ОК 06	ОК 07	ОК 08	ОК 09	ОК 10	ОК 11	ОК 12	ОК 13	ОК 14	ОК 15	ОК 16	ОК 17	ОК 18	ОК 19	ОК 20	ОК 21	ОК 22	ОК 23	
Програмні результати навчання																								
ПР 01			•	•	•	•	•	•		•	•					•								•
ПР 02							•					•	•		•	•	•	•	•	•	•	•	•	•
ПР 03								•	•		•	•	•	•	•	•	•	•	•	•	•	•	•	•
ПР 04								•	•		•	•	•	•	•	•	•	•	•	•	•			•
ПР 05									•		•	•	•	•	•					•	•	•	•	•
ПР 06		•						•	•		•	•	•	•	•	•				•	•			•
ПР 07																								•
ПР 08			•			•		•			•													•
ПР 09									•	•			•	•						•		•	•	•
ПР 10								•			•		•							•	•			•
ПР 11							•		•	•				•	•					•				•
ПР 12									•			•	•	•		•	•	•	•					•
ПР 13			•	•			•								•									•
ПР 14		•						•	•	•	•			•			•	•	•	•			•	•
ПР 15		•		•	•															•				•
ПР 16	•																					•		
ПР 17						•		•		•	•		•		•					•				•
ПР 18			•				•					•			•						•			•
ПР 19																								
ПР 20												•			•								•	•
ПР 21				•								•	•		•	•				•	•			•
ПР 22						•									•									
ПР 23									•					•								•		

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