

3. Educational program.

Head of the project group (guarantor of the educational program) –
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3.1. Profile of educational program in specialty 071 "Accounting and taxation" (on specialization " Financial control and audit")

1- General Information	
Full name of the institution of higher education and structural subdivision	State University of Trade and Economics Faculty of Finance and Accounting Department of financial analyses and audit
Higher education degree and the name of the qualification	Degree of higher education «master», speciality «Accounting and Taxation»
Official name of the educational program	«Financial control and audit»
Compliance with the standard of higher education of the Ministry of Education and Science of Ukraine	Compliance with the standard of higher education of the of the Ministry of Education and Science of Ukraine
Type of diploma and the volume of the educational program	Master's degree, unitary, 90 ECTS credits, term of training 1 year 4 months
Availability of accreditation	Accredited, State Accreditation Commission of Ukraine, Ukraine - 2014–2024 years.
Cycle / Level	NQF of Ukraine – 7th level, FQ-EHEA – second cycle; EQF-LLL – 7th level
Background	Degree of higher education «bachelor»
Language(s)	Ukrainian
Validity of the educational	2024 year
Internet address of the permanent description of the educational program	https://knute.edu.ua/
2 - The purpose of the educational program	
To provide students with the acquisition of knowledge, skills and understanding related to the field of control, audit, accounting and analysis of the activities of economic entities and institutions of the public sector of the economy, providing of audit and other related services, which will enable them to perform their work independently. To	

prepare students capable of solving complex problems in the field of professional and pedagogical activities and in the process of research in accounting, analysis, control and audit, characterized by uncertainty of conditions and requirements.

3 – Characteristics of the educational program

<p>Subject area Description</p>	<p><i>Object:</i> organizational, managerial, economic, control-analytical, consulting, expert activities of business entities and public sector institutions in the field of accounting, auditing and taxation.</p> <p><i>Training goals:</i> training specialists capable of solving complex tasks and problems in the field of accounting, analysis, control, auditing, taxation, which are characterized by the uncertainty of conditions and requirements.</p> <p><i>Theoretical content of the subject area:</i> concepts, categories, theories and concepts of accounting, analysis, control, audit, taxation.</p> <p><i>Methods, techniques and technologies:</i> general scientific and special methods of researching the regularities of the functioning of the modern economy at the macro- and micro-level, economic-mathematical methods for solving economic problems and management tasks, as well as innovative methods, techniques, technologies of accounting organization, control, audit, analysis and taxation.</p> <p><i>Tools and equipment:</i> modern information systems and technologies, specialized software, methodical tools for organization and modeling of accounting, analysis, control, audit, taxation, as well as for data collection and analysis.</p>
<p>Orientation of the educational program</p>	<p>Educational-professional, professional, practical. The Emphasis on in-depth study of the modern paradigm of control and audit for the study of socio-economic phenomena, processes, problems during the development of the concept and strategy of control and audit in accordance with the requirements of national and international standards.</p>
<p>The main focus of the educational program and specialization</p>	<p>The Emphasis on a broad overview and in-depth knowledge of the field of independent audit and public financial control based on modern interdisciplinary approaches. Ability to understand and critically evaluate the transformation processes taking place in society.</p> <p>Key Words: Financial control, internal control and audit, public control and audit, independent, strategic and investment audit.</p>
<p>Features of the program</p>	<p>The program provides:</p> <ul style="list-style-type: none"> - the need for research and practice; - the ability to solve complex problems in specialized areas; - the implementation of financial control and audit of economic processes.

4 – Eligibility of graduates to employment and further training	
Suitability for employment	<p>The graduate is eligible for employment, work and hold the corresponding primary positions in accordance with the National Classifier of Ukraine “Classifier of professions DK 003: 2010”, in particular:</p> <p>241 Professionals in the field of public service, audit, accounting, labor and employment, marketing, business efficiency, rationalization of manufacturing and intellectual property.</p> <p>2411 Professionals in the field of auditing and accounting.</p> <p>2411.2 Auditor.</p> <p>2411.2 Auditors and Accountants (Accountant Expert; Accountant Controller),</p> <p>2411.2 Tax and fees consultant.</p> <p>2412.2 Analyst in the field of professional employment.</p> <p>2412.2 Labor economist.</p> <p>2414 Professionals in the field of financial and economic security of enterprises, institutions and organizations.</p> <p>2414.2 Professionals in the field on financial and economic security.</p> <p>2419.3 Public auditor.</p> <p>2419.3 Specialist Accountant.</p> <p>2433 Professionals in the field of information and information analysis.</p> <p>2433.2 Consolidated information analyst.</p> <p>244 Professionals in the field of economics, sociology, archeography, archeology, geography, criminology and paleography.</p> <p>2441.2 Investment analyst.</p> <p>2441.2 Lending analyst.</p> <p>2441.2 Economist.</p> <p>2441.2 Economist in accounting and economic activity analysis.</p> <p>2441.2 Economist of taxes and fees.</p> <p>2441.2 Economist of financial work.</p> <p>2441.2 Adviser on Economic .</p> <p>2441.2 Economic consultant.</p> <p>2441.2 Member of the audit commission.</p> <p>2441.2 Member of the supervisory board.</p>
Further training	Training according to the programs of the third level of higher education
5- Teaching and assessment	
Teaching and learning	Student-centered, self-study and problem-oriented learning with the obligatory use of lectures, seminars, practical classes on issue solving, execution of projects and research works, preparation of the final qualifying work.

Assessment	Assessment is carried out in accordance with the Regulations on the Assessment of Student and Graduate Student Learning Outcomes and the Regulations on the Organization of the Educational Process. Written exams, tests, current control, essays, presentations, self-study, distance learning, scientific article, defense of the final qualification work
6 – Program competencies	
Integral competence	Ability to solve complex tasks and problems in professional activities or in the process of training in accounting, analysis, control, audit, taxation or in the process of training, which involves research and / or innovation and is characterized by uncertainty of conditions and requirements.
General competencies (GC)	GC01. Ability to identify, set and solve tasks and problems. GC02. Ability to communicate in a foreign language. GC03. Skills in the use of information and communication technologies. GC04. Ability to conduct research at the appropriate level. GC05. Ability to generate new ideas (creativity). GC06. Ability to discover, process and analyze information from various sources. GC07. Ability to work in an international context. GC08. Ability to communicate with representatives of other professional groups of different levels (with experts from other fields of knowledge / types of economic activity). GC09. Appreciation and respect for diversity and multiculturalism. GC10. Ability to act on the basis of ethical considerations (motives). GC11. Ability to evaluate and ensure the quality of work performed.
Professional competence of the specialty (PC)	PC01. Ability to generate and use accounting information to make effective management decisions at all levels of enterprise management in order to increase the efficiency, effectiveness and social responsibility of the business. PC02. Ability to organize the accounting process and regulate the activities of its executors in accordance with the requirements of enterprise management. PC02. Ability to organize the accounting process and regulate the activities of its executors in accordance with the legislation's requirements and the enterprise's management. PC03. Ability to apply theoretical, methodological and practical approaches to the organization of accounting, control, planning and optimization of tax calculations. PC04. Ability to prepare and interpret correctly financial statements in accordance with international standards, to disclose and use relevant information for making effective management decisions.

	<p>PC05. Ability to apply methods and techniques of modern management systems’s analytical support, taking into account the enterprise’s development strategy in conditions of uncertainty, risk and / or asymmetry of information.</p> <p>PC06. Ability to use international standards of quality control, audit, inspection, other assurance and related services in compliance with the requirements of professional ethics in the process of practical activities.</p> <p>PC07. Ability to formulate tasks, improve methods and implement modern methods of financial and management accounting, analysis, audit and taxation in accordance with the strategic objectives of the enterprise.</p> <p>PC08. Ability to perform administrative and managerial functions in the sphere of economic entities’ activity, public sector institutions.</p> <p>PC09. Ability to carry out activities to advise owners, enterprise management and other users of information in the field of accounting, analysis, control, audit, taxation.</p> <p>PC10. Ability to conduct research aimed on current issues in the theory, methodology, organization and practice of accounting, auditing (internal audit), analysis, control and taxation.</p> <p><i>PC 11. Ability to organize (develop, implement, maintain and constantly improve) a system of internal control and tax audit of enterprises in the economic activity.</i></p> <p><i>PC 12. Ability to apply information technology in accounting, control, auditing and analytical activities.</i></p> <p><i>PC 13. Ability to apply knowledge of theoretical, methodological and practical rules of international audit, M&A audit support, anti-corruption audit.</i></p> <p><i>PC 14. Ability to provide proposals for the preparation and conduct of audit consulting, forensics, due diligence.</i></p> <p><i>PC 15. Ability to make conclusions for advising external and internal users of information in the field of public financial control, financial corporate control, public procurement control.</i></p>
7 – Program learning outcomes	
	<p>PO01. Be able to develop and improve their general cultural and professional level, independently master new methods of work and knowledge of a comprehensive vision of modern economics and management.</p> <p>PO02. To know the theory, methodology and practice of forming accounting information at the stages of the accounting process and control for current and potential management needs of business entities, taking into account professional judgment.</p>

PO03 . To communicate fluently in a (spoken and written) foreign language when discussing research and innovation results.

PO04. To organize, develop and model accounting systems, to coordinate the activities of accounting staff, taking into consideration the management needs of business entity .

PO05. To possess innovative technologies, justify the choice and explain the application of new methods of preparation and provision of accounting information for the management of the business entity.

PO06. To determine the users' information needs of accounting information in the management of the enterprise, provide advice to management personnel of the business entity on accounting information.

PO07. To develop internal standards and forms of management and other reporting documents of business entities.

PO08. To justify the choice of the optimal taxation system of the business entity activity on the basis of current tax legislation.

PO09. To prepare financial statements in accordance with national and international standards for business entities at the corporate level, disclose and use relevant information for making management decisions.

PO10. To collect, evaluate and analyze financial and non-financial data to generate relevant information for making management decisions.

PO11. To develop and evaluate the effectiveness of the business entities control system.

PO12. To justify innovative approaches to information support of the control system for the use of the resource potential of business entities and public sector institutions, taking into account the business development strategy.

PO13. To know the international standards of quality control, audit, inspection, other assurance and related services in compliance with professional ethics.

PO14. To justify the choice and procedure for the application of management information technologies for accounting, analysis, audit and taxation in the system of making management decisions in order to optimize them.

PO15. To apply scientific research methods in the field of accounting, auditing, analysis, control and taxation and implement them in professional activities and business practice.

PO16. To carry out public business and scientific communications in order to solve communicative tasks in

	<p>state and foreign languages.</p> <p>PO17. To prepare and justify conclusions to advice owners, management of the business entity and other users of information in the field of accounting, analysis, control, audit, taxation.</p> <p>PO18. Adhere to the norms of professional and academic ethics, maintain a balanced relationship with team members (team), consumers, contractors, contact audiences.</p> <p>PO19. Be able to design, plan and conduct search and exploration work, to carry out their informational, methodological, material, financial and personnel support.</p>
8 – Resource support for the implementation of the program	
Personnel support	The presence of a department responsible for training applicants for higher education "master". Presence in the department of scientific and pedagogical staff who are responsible for the training of applicants for higher education of the educational degree "Master". Project group: 16 employees 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. The participation of practitioners in the teaching of disciplines of the training cycle is possible.
Material and technical support	Computer classes; Lecture halls equipped with interactive whiteboards and projectors; Internet access, Wi-Fi in classrooms with the latest software.
Information and teaching-methodological support	Availability of published monographs, teaching (learning) manual, lecture notes, workshops (case studies), guidelines for writing graduation final qualification work, recommendations for independent work of students to ensure the learning process.
9 – Academic mobility	
National Credit Mobility	Under the conditions of credit mobility of the student all credits which he has received out of a place of the basic training and which are components of the educational program are recalculated.
International Credit Mobility	According to the programs of international cooperation, the best students of State University of Trade and Economics with knowledge of foreign languages and according to the STEU rating have the opportunity to study 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.

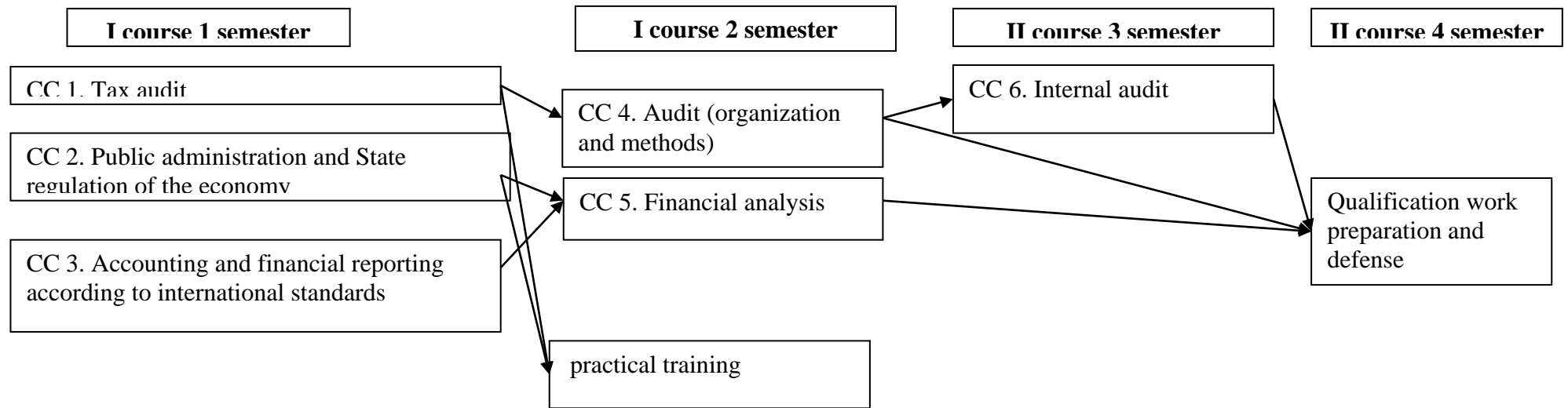
2.1. List of components of the EP

Code a/d	Components of the educational program(academic disciplines, course projects (work), practice, qualification examination, graduation work	Amount of credits
Compulsory components of the EP		
CC 1	Tax audit	6
CC 2	Public administration and State regulation of the economy	6
CC 3	Accounting and financial reporting according to international standards	6
CC 4	Audit (organization and methods)	7,5
CC 5	Financial analysis	7,5
CC 6	Internal audit	6
Total amount of compulsory components:		39
Selective components of the EP		
SC 1	Anti-corruption audit	6
SC 2	Audit of projects	6
SC 3	M&A audit support	6
SC 4	Audit consulting	6
SC 5	Audit services	6
SC 6	Life safety	6
SC 7	State audit	6
SC 8	Dew Diligence	6
SC 9	Intellectual Property	6
SC 10	Information wars	6
SC11	Consolidation of financial statements	6
SC 12	Public procurement control	6
SC 13	Methods of teaching in higher education establishments	6
SC 14	International audit	6
SC 15	Accounting in Foreign Economic Activity of enterprise	6
SC 16	Fundamentals of cyber security	6
SC 17	HR management	6
SC 18	Financial corporate control	6
SC 19	Forensic	6
Total amount of selective components:		30
Practical training		
Practical training		9
Certification		
Qualification work preparation and defense		12
TOTAL AMOUNT OF THE EDUCATIONAL PROGRAM		90

For all components of the educational program, the form of final

control is an examination.

2.2. Strucratal-logical scheme of the EP



3. Form of attestation of applicants for higher education

Attestation of applicants is carried out in the form of public defense of the final qualification work.

The final qualification work should involve solving a complex problem or task in the field of accounting, analysis, control, audit and / or taxation.

The final qualification work must not contain academic plagiarism, fabrication or falsification.

The final qualification work must be placed on the official website of the higher education institution or its structural unit, or in the repository of the higher education institution.

4. Matrix of correspondence of program competences to components of the educational program

Components / Competences	CC1	CC2	CC3	CC4	CC5	CC6	SC1	SC2	SC3	SC4	SC5	SC6	SC7	SC8	SC9	SC10	SC11	SC12	SC13	SC14	SC15	SC16	SC17	SC18	SC19	
GC 01	•						•			•		•													•	
GC 02														•					•	•						
GC 03				•	•			•						•		•					•	•				
GC 04	•	•		•	•		•	•							•							•				•
GC 05	•		•			•	•	•	•		•	•			•	•	•									
GC 06				•	•		•	•	•	•	•			•		•	•								•	
GC 07			•					•	•								•				•					
GC 08				•			•		•				•	•					•		•	•				
GC 09																			•							
GC 10	•			•		•	•	•	•		•		•	•							•					•
GC 11	•	•			•	•					•								•	•				•		
PC 01			•		•					•											•			•		
PC 02			•			•					•			•								•				
PC 03	•			•		•													•			•		•		•
PC 04			•	•													•									
PC 05					•			•			•					•					•	•		•		
PC 06	•			•			•	•		•	•										•					
PC 07	•		•	•	•	•		•			•		•						•		•					
PC 08		•										•	•						•							•
PC 09	•		•		•			•															•		•	
PC 10						•	•																			
PC 11	•					•				•	•															
PC 12	•			•	•	•	•	•	•		•		•	•												
PC 13							•		•												•					
PC 14										•				•												•
PC 15																			•						•	

5. Matrix for providing program learning outcomes with relevant components of the educational program

Components / Program learning outcomes	CC 1	CC 2	CC 3	CC 4	CC 5	CC 6	SC 1	SC 2	SC 3	SC 4	SC 5	SC 6	SC 7	SC 8	SC 9	SC 10	SC 11	SC 12	SC 13	SC 14	SC 15	SC 16	SC 17	SC 18	SC 19	
PO 01	•			•	•	•		•				•					•		•							
PO 02			•											•				•			•				•	•
PO 03														•	•					•						
PO 04			•	•						•	•						•				•					
PO 05							•			•				•	•	•	•			•	•	•				
PO 06	•							•	•		•			•		•						•		•		
PO 07				•		•		•										•							•	
PO 08	•										•			•											•	
PO 09			•														•									
PO 10					•		•	•	•	•	•			•												•
PO 11																										
PO 12				•		•	•																		•	•
PO 13	•			•				•	•	•	•			•							•					
PO 14	•			•	•	•		•								•	•					•		•		
PO 15	•		•	•	•		•	•											•							
PO 16		•										•						•			•					
PO 17						•	•	•	•	•	•	•										•				•
PO 18	•			•		•					•							•			•			•		
PO 19				•	•		•											•							•	•

