

### 3. Educational programm

Project team leader (Director of the educational programmeme - Doctor of Sciences (Economics), professor of the Department of Accounting and taxation Svetlana KOROL

#### 3.1. Profile of the educational programme in the specialty 071 Accounting and taxation" (subject area "Accounting and Taxation in International Business")

<b>1- General information</b>	
<b>Full name of the institution of higher education and structural subdivision</b>	State University of Trade and Economics, Faculty of Finance and Accounting Department of Accounting and Taxation
<b>Degree of higher education and title of qualification in the original language</b>	Higher education master's degree Subject Area "Accounting and Taxation"
<b>The official name of the educational programme</b>	"Accounting and Taxation in International Business"
<b>Compliance with Higher Education Standard of the Ministry of Education and Culture of Ukraine</b>	In accordance with the Higher Education Standard of the Ministry of Education and Culture of Ukraine
<b>Type of diploma and scope of educational programme</b>	<b>Master's degree, single, 90 ECTS credits, term of study 1 year 4 months</b>
<b>Availability of accreditation</b>	<b>Ministry of Education and Science of Ukraine, Ukraine Accreditation period - 2014-2024.</b>
<b>Cycle / level</b>	NRC of Ukraine - level 7, FQ-EHEA-the second cycle, EQF-LLL- level 7
<b>Prerequisites</b>	The presence of Bachelor's Degree
<b>Language (s) of teaching</b>	Ukrainian
<b>Term of the educational programme</b>	2023–2024 years
<b>Internet address of the permanent placement of the description of the educational programme</b>	<a href="https://knute.edu.ua">https://knute.edu.ua</a>
<b>2- The purpose of the educational programme</b>	
Training of highly qualified specialists capable of performing professional tasks on information support of decision-making at all levels of management of an international business entity and interpretation of its reporting based on the use of modern methods of financial management, accounting, analysis, audit and taxation.	
<b>3- Characteristics of the educational programme</b>	
<b>Subject area</b>	<b>Object:</b> organizational, managerial, economic, control-analytical,

	<p>consulting, expert activities of business entities and public sector institutions in the field of accounting, auditing and taxation.</p> <p><b>Training goals:</b> 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><b>Theoretical content of the subject area:</b> concepts, categories, theories and concepts of accounting, analysis, control, audit, taxation.</p> <p><b>Methods, techniques and technologies:</b> general scientific and special methods of researching the regularities of the functioning of the modern economy at the macro- and micro-level, economic and mathematical methods for solving economic problems and management tasks, as well as innovative methods, techniques, technologies for the organization of accounting, control, auditing, analysis and taxation.</p> <p><b>Tools and equipment:</b> 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>
<b>Orientation of the educational programme</b>	Educational-professional, applied, research
<b>The main focus of the educational programme and specialization</b>	<p><b>Special.</b> Training of specialists in accounting and taxation in international companies based on the mastery of advanced theories of financial management, compliance with international principles of professional ethics, the use of modern methodological techniques of accounting, analysis, control, audit and taxation for the purpose of informational support for management decision-making, promoting the creation of added value and economic security business in the conditions of globalization and digital economy.</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: accounting, taxation, international business, financial management, analysis, international audit, integrated reporting, economic security, professional ethics.</p>
<b>Features of the programme</b>	<b>The programme provides the ability to solve poorly structured and unstructured tasks in the field of international activities of the enterprise, including accounting and taxation of foreign economic transactions, the activities of international (transnational) corporations.</b>
<b>4- Suitability of graduates for employment and further training</b>	
<b>Suitability for employment</b>	<p>According to the Classifier of Professions DK 003: 2010 graduates can hold the following positions:</p> <ul style="list-style-type: none"> <li>✓ Heads of financial, accounting, economic and administrative departments, other heads - 1231;</li> <li>✓ Chief State Tax Auditor-Inspector-1229.1;</li> <li>✓ Chief Accountant - 1231.1;</li> <li>✓ Director of a small firm -1317;</li> <li>✓ Managers of accounting - 1475.2;</li> <li>✓ Teacher of higher education institution -2310.2;</li> </ul>

	<ul style="list-style-type: none"> <li>✓ Professionals in the field of audit and accounting -2411;</li> <li>✓ Researchers (audit and accounting) - 2411.1;</li> <li>✓ <i>Auditors and qualified accountants (accountant-expert, accountant-auditor -2411.2;</i></li> <li>✓ <i>Analyst on financial and economic security-2414.2;</i></li> <li>✓ <i>Specialist-accountant - 2419;</i></li> <li>✓ <i>Consultant on business efficiency - 2419.2;</i></li> <li>✓ <i>Auditor - 2419.3;</i></li> <li>✓ <i>Economist of Accounting and Business Analysis - 2441.1;</i></li> <li>✓ <i>Accountant - 3433;</i></li> <li>✓ <i>Inspector-auditor -3439;</i></li> <li>✓ <i>Auditor-tax inspector - 3443.</i></li> </ul> <p><i>Employment in leading enterprises with foreign investment, international consulting and auditing companies, public (executive) authorities that implement state policy in the field of accounting and taxation, as well as divisions of multinational corporations, other enterprises-subjects of foreign economic activity and higher education institutions</i></p>
<b>Further training</b>	<p><i>Opportunity to study in the third cycle programmes.</i></p> <p><i>Opportunities for professional international certification according to CIMA, CAP / CIPA standards / programmes.</i></p> <p><i>Acquisition of additional qualifications in the system of postgraduate education.</i></p>
<b>5- Teaching and assessment</b>	
<b>Teaching and learning</b>	<b>Learning style - student-centered, problem-oriented learning. During the first year of study, the student chooses the direction of research. During the last year he has been devoting most of his time to preparing the master thesis, which he presents and defends before the commission of scientists, practitioners, representatives of government agencies and professional organizations.</b>
<b>Assessment</b>	Written exams, internship, master thesis. Assessment is carried out in accordance with the "Regulations on the assessment of learning outcomes of students and graduate students" and "Regulations on the organization of the educational process of students" SUTE
<b>6-- Programme competencies</b>	
<b>Integral competence</b>	Ability to solve complex tasks and problems in the field of professional activities in accounting, analysis, control, audit, taxation or in the learning process, which involves research and / or implementation of innovation, and is characterized by uncertainty of conditions and requirements
<b>General competencies</b>	<p>GC01. Ability to identify, pose and solve problems.</p> <p>GC02. Ability to communicate in a foreign language.</p> <p>GC03. Skills in the use of information and communication technologies.</p> <p>GC04. Ability to conduct research at the appropriate level.</p> <p>GC05. Ability to generate new ideas (creativity).</p> <p>GC06. Ability to search, process and analyze information from various sources.</p> <p>GC07. Ability to work in an international context.</p> <p>GC08. Ability to communicate with representatives of other professional groups of different levels (with experts from other</p>

	<p>fields of knowledge / types of economic activity).</p> <p>GC09. Appreciation and respect for diversity and multiculturalism.</p> <p>GC10. Ability to act on the basis of ethical considerations (motives).</p> <p>GC11. Ability to evaluate and ensure the quality of work performed.</p>
<b>Special (professional) competencies (SC)</b>	<p>SC 01. Ability to generate and use accounting information to make effective management decisions at all levels of enterprise management in order to increase efficiency, effectiveness and social responsibility, in particular in the international context.</p> <p>SC 02. Ability to organize the accounting process and regulate the activities of its executors in accordance with the requirements of law and management, in particular in the international context.</p> <p>SC 03. Ability to apply theoretical, methodological and practical approaches to the organization of accounting, control, planning and optimization of tax calculations, in particular in accordance with international tax law.</p> <p>SC04. Ability to prepare financial and non-financial statements according to international standards, correctly interpret, publish and use relevant information to make effective management decisions.</p> <p>SC05. Ability to apply methods and techniques of analytical support of modern management systems taking into account the strategy of enterprise development in conditions of uncertainty, risk and / or asymmetry of information, in particular to find opportunities for economic growth and social responsibility.</p> <p>SC06. Use international standards of quality control, audit, review, giving confidence and providing related services in compliance with the requirements of professional ethics in the process of practical activities.</p> <p>SC07. Ability to formulate tasks, improve methods and implement modern methods of financial and management accounting, analysis, audit and taxation in accordance with the strategic goals of the enterprise and the goals of sustainable development.</p> <p>SC08. Ability to perform administrative and managerial functions in the sphere of activity of economic entities, public sector bodies, in particular in the international context.</p> <p>SC09. Ability to provide advice to owners, business management and other users of information in the field of accounting, analysis, control, audit, taxation, in particular in international business.</p> <p>SC10. Ability to conduct research to solve current problems of theory, methodology, organization and practice of accounting, auditing, analysis, control and taxation, in particular in international business.</p>
<b>7 Programme learning outcomes</b>	
	<p>PO 01. 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 problems of economics and management.</p> <p>PO 02. Know the theory, methodology and practice of formation of accounting information at the stages of the accounting process and</p>

control for current and potential management needs of business entities, taking into account professional judgment.

PO 03. Communicate freely in a foreign language orally and in writing when discussing the results of research and innovation.

PO 04. Organize, develop, model accounting systems and coordinate the activities of accounting staff, taking into account the needs of management of economic entities, in particular, international business.

PO 05. 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 entity.

PO 06. To determine the information needs of users of accounting information in the management of the enterprise, to provide advice to management staff of the entity

PO 07. Develop internal standards and forms of management and other reporting of business entities.

PO 08. Justify the choice of the optimal system of taxation of the business entity on the basis of current tax legislation.

PO 09. Prepare financial and non-financial reporting according to national and international standards for business entities at the corporate level, publish and use relevant information for management decisions.

PO 10. Collect, evaluate and analyze financial and non-financial data to generate relevant information for management decisions.

PO 11. Develop and evaluate the effectiveness of the control system of economic entities.

PO 12. To substantiate innovative approaches to information support of the system of control over the use of resource potential of economic entities and public sector bodies, taking into account the business development strategy.

PO 13. Know international standards of quality control, audit, inspection, other assurance and providing related services in compliance with professional ethics.

PO 14. To substantiate the choice and procedure for the use of management information technology for accounting, analysis, audit and taxation in the system of management decisions in order to optimize them.

PO 15. Apply scientific research methods in the field of accounting, auditing, analysis, control and taxation and implement them in professional activities and economic practice.

PO 16. Carry out public business and scientific communications to solve communicative problems in state and foreign languages.

PO 17. 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.

PO 18. Adhere to the norms of professional and academic ethics, maintain balanced relationships with team members (teams), consumers, contractors, contact audiences.

PO 19. Be able to design, plan and conduct search and reconnaissance work, to carry out their informational, methodological, material, financial and personnel support.

<b>8- Resource support for programme implementation</b>	
<b>Staffing</b>	The presence of a department responsible for applicants for a master's degree. The presence of scientific and pedagogical workers in the chair, who are responsible for the preparation of the master's degree - 14 people with a scientific degree and academic title, including 5 doctors of sciences. The head of the department (director of the educational programme) has a scientific degree and academic title in the relevant or related specialty and experience of scientific and pedagogical work of at least 10 years.
<b>Logistical support</b>	Classrooms have modern demonstration equipment, computer rooms – have equipment with the latest software. 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.
<b>Information and educational and methodical support</b>	<b>Availability of information support:</b> official website of SUTE; wireless access points to the Internet; corporate mail service. Library includes 6 reading rooms, 7 subscriptions, a multimedia library, a hall of foreign literature, a hall of card and electronic catalogs, a hall of new literature, IBA, special sectors – have a sector of methodical publications SUTE, a hall of theses and essays. <b>Availability of educational and methodological support:</b> Curriculum, schedule of the educational process; a set of educational and methodological support for each course: course summary and course outline; tasks for practical (seminar, laboratory) classes, recommendations for independent work, tasks or cases for control of knowledge and skills of students, guidelines for the preparation of master thesis, course summary and course outline of internship, etc. Materials from each course of the curriculum, including monographs, coursebooks, handbooks, reference notes of lectures, course guidebooks for the certification of applicants.
<b>9- Academic mobility</b>	
<b>National credit mobility</b>	Academic mobility agreements concluded on the basis of bilateral agreements between SUTE and higher educational institutions of Ukraine
<b>International credit mobility</b>	Agreements on international academic mobility (Erasmus +), double diplomacy, long-term international projects, internships, etc.
<b>Training of foreign students</b>	Provides an opportunity of training foreign students. Teachers can teach subjects in a foreign language (English)

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

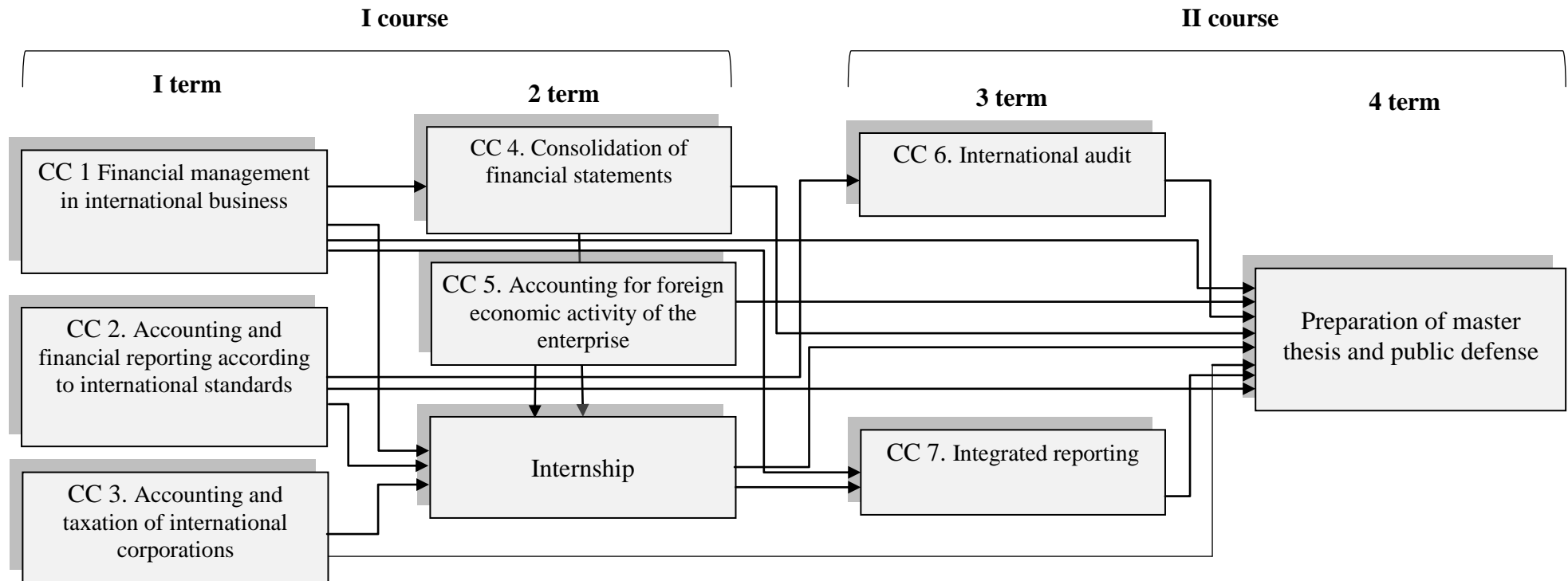
### 2.1 List of components of the EP

Code of academic discipline	Components of the educational programme (academic disciplines, course projects (works), practices, qualifying exam, master thesis)	Number of credits
<b>Compulsary EP components</b>		
CC 1.	Financial management in international business	6

CC 2.	Accounting and financial reporting according to international standards	6
CC 3.	Accounting and taxation of international corporations	6
CC 4.	Consolidation of financial statements	9
CC 5.	Accounting for foreign economic activity of the enterprise	6
CC 6.	International audit	6
CC7.	Integrated reporting	6
<b>Total amount of compulsory components:</b>		<b>39</b>
<b>Elective EP components</b>		
EC 1.	Tax administration	6
EC 2.	Anti-crisis management of the enterprise	6
EC 3.	Safety of life	6
EC 4.	Internal audit	6
EC 5.	Information wars	6
EC 6.	Corporate governance in international companies	6
EC 7.	Management of foreign economic activity	6
EC 8.	Methodology and organization of scientific research	6
EC 9.	International financial law	6
EC 10.	International standards of professional ethics of accountants	6
EC11.	Accounting policy of the enterprise	6
EC 12.	Accounting and analytical support of economic security of the enterprise	6
EC13.	Fundamentals of cyber security	6
EC 14.	Tax consulting	6
EC 15.	Professional communication in a foreign language	6
EC 16.	Business analytics systems in international business	6
EC 17.	Strategic management accounting	6
EC 18.	Transfer pricing	
EC 19.	Enterprise value management	
EC 20.	Forensic	
<b>Total amount of elective components:</b>		<b>30</b>
<b>Internship</b>		
Internship		9
<b>Certification</b>		
Preparation of master thesis and public defense		12
<b>TOTAL VOLUME OF THE EDUCATIONAL PROGRAMME:</b>		<b>90</b>

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

## 2.2. Structural and logical scheme of the educational programme





### **3. Forms of students' certification**

Certification is carried out in the form of public defense of the master thesis.

The master thesis involves solving a complex task or problem in the field of accounting, analysis, control, audit and / or taxation.

The master thesis must not contain plagiarism, fabrication and falsification.

The master thesis should be posted on the website of the higher education institution or its structural unit, or in the repository of the higher education institution.

#### 4. Matrix of correspondence of programme competences to components of the educational programme

Components Competences	CC 1	CC 2	CC 3	CC 4	CC 5	CC 6	CC 7	EC 1	EC 2	EC 3	EC 4	EC 5	EC 6	EC 7	EC 8	EC 9	EC 10	EC 11	EC 12	EC 13	EC 14	EC 15	EC 16	EC 17		
	GC 01	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC 02		*	*			*						*			*	*			*							
GC 03	*	*		*			*	*					*		*	*		*		*						
GC 04			*	*	*		*		*		*	*	*				*	*	*	*	*		*	*		
GC 05	*						*		*	*	*		*				*	*				*				
GC 06	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC 07		*		*	*	*	*	*			*	*		*	*	*			*	*			*			
GC08	*	*				*	*	*	*		*	*		*					*							
GC09	*	*		*			*	*			*	*			*	*										
GC10	*	*			*	*	*	*		*	*	*		*	*	*			*						*	
GC11	*						*		*	*	*	*	*		*			*		*	*	*	*			
SC01		*	*		*						*	*				*	*	*			*					
SC02			*		*					*									*			*				
SC 03			*		*			*		*								*				*		*		
SC04		*		*			*									*				*						
SC05	*					*	*		*		*	*					*			*	*		*	*		
SC06						*				*										*	*			*	*	
SC07			*		*	*	*	*		*			*			*	*	*	*		*	*	*	*		
SC08	*		*					*	*		*	*			*										*	
SC09			*		*		*	*					*	*				*	*		*	*	*	*		
SC10	*	*	*	*	*	*	*			*			*	*	*	*		*		*	*					



