

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE

KYIV NATIONAL UNIVERSITY OF TRADE AND ECONOMICS

**EDUCATIONAL PROFESSIONAL PROGRAM**

**«ACCOUNTING AND TAX CONSULTING»**

**of the second (master's) level of higher education  
in specialty 071 Accounting and Taxation  
area of knowledge 07 Management and administration  
qualification: Master's degree  
specialization «Accounting and Tax Consulting»**

**APPROVED,**

**THE ACADEMIC COUNCIL OF KNUTE**

**The head of the Academic Council**

\_\_\_\_\_ /A.A. Mazaraki/

**(protocol №\_\_ dated \_\_\_\_\_ 2021)**

**The educational program implementation, \_\_\_\_\_ 2022**

**Rector \_\_\_\_\_ / A.A. Mazaraki /**

**(order №\_\_ dated \_\_\_\_\_ 2021)**

Kyiv 2021

## AGREEMENT LIST

### of educational and professional program of KNUTE

**Agreed**

Vice Rector on Scientific and Pedagogical Work

\_\_\_\_\_ N.V. Prytul'ska  
\_\_\_\_\_ 2021

**Agreed**

Vice Rector on Scientific Work

\_\_\_\_\_ S.V. Melnichenko  
\_\_\_\_\_ 2021

**Agreed**

Head of the Educational Department of KNUTE

\_\_\_\_\_ S.I. Kaminsky  
\_\_\_\_\_ 2021

**Agreed**

Head of the Curriculum and Instruction Department of KNUTE

\_\_\_\_\_ T.V. Bozhko  
\_\_\_\_\_ 2021

**Agreed**

Dean of the Faculty of Finance and Accounting of KNUTE

\_\_\_\_\_ T.V. Kaneva  
\_\_\_\_\_ 2021

**Agreed**

Head of the Department of Accounting and Taxation of KNUTE

\_\_\_\_\_ O.V. Fomina  
\_\_\_\_\_ 2021

**Agreed**

Head of ensuring Specialties of KNUTE

\_\_\_\_\_ O.V. Fomina  
\_\_\_\_\_ 2021

**Agreed**

Guarantor of the educational program of KNUTE

\_\_\_\_\_ O.O. Avhustova  
\_\_\_\_\_ 2021

**Agreed**

Head of Accounting Department of «Rozumnyk Holding» Group

\_\_\_\_\_ Y.P. Zima  
\_\_\_\_\_ 2021 p.

**Agreed**

Head of the Finance and Budget Committee of the FPBAU, Director of MIC START LLC, auditor

\_\_\_\_\_ S.A. Rogozny  
\_\_\_\_\_ 2021 p.

**Agreed**

Representative of Student Government Council of Faculty/ Specialty «Accounting and Taxation»

\_\_\_\_\_ D.M. Strelchuk  
\_\_\_\_\_ 2021

## INTRODUCTION

### Developed by a working group consisting of:

1. Olena Fomina Head of the Department of Accounting and Taxation, Doctor of Economics, Professor – **head of the working group**
2. Anatoliy Mazaraki Rector, Doctor of Economics, Professor
3. Olena Avhustova Associate Professor of Accounting and Taxation Department, PhD in Economics, Associate Professor, Guarantor of the educational program
4. Mykola Benko Professor of Accounting and Taxation Department, Doctor of Economics, Professor
5. Svitlana Korol Professor of Accounting and Taxation Department, Doctor of Economics, Associate Professor
6. Tetiana Kaneva Dean of FFA, PhD in Economics, Associate Professor
7. Svitlana Semenova Associate Professor of Accounting and Taxation Department, PhD in Economics Associate Professor
8. Irina Shusharova Senior Lecturer of Accounting and Taxation Department, PhD in Economics
9. Natalia Tarasenko Chief Accountant of STM-Pharm LLC
10. Anna Tkachenko Chief Financial Officer of Business Mit Product
11. Olena Gnasko 4th year student, Qualification : Bachelor of higher education, specialty «Accounting and Taxation»

### Reviews - External Stakeholder analysis:

1. Head of Accounting Department of «Rozumnyk Holding» Group Yulia Zima
2. Head of the Finance and Budget Committee of the FPBAU, Director of MIC START LLC, auditor S. Rogozny

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

(on specialization "Accounting and Tax Consulting ")

<b>1- General Information</b>	
<b>Full name of the institution of higher education and structural subdivision</b>	Kyiv National University of Trade and Economics Faculty of Finance and Accounting Department of Accounting and Taxation
<b>Higher education degree and the name of the qualification</b>	Degree of higher education «master», speciality «Accounting and Taxation», specialization «Accounting and Tax Consulting»
<b>Official name of the educational program</b>	«Accounting and Tax Consulting»
<b>Type of diploma and the volume of the educational program</b>	Master's degree, unitary, 90 ECTS credits, term of training 1 year 4 months
<b>Availability of accreditation</b>	Accredited, State Accreditation Commission of Ukraine, Ukraine - 2014–2024 years.
<b>Cycle / Level</b>	NQF of Ukraine – 7th level, FQ-EHEA – second cycle; EQF-LLL – 7th level
<b>Background</b>	Degree of higher education «bachelor»
<b>Language(s)</b>	Ukrainian
<b>Validity of the educational</b>	2022–2024 year
<b>Internet address of the permanent description of the educational program</b>	<a href="https://knute.edu.ua">https://knute.edu.ua</a>
<b>2 - The purpose of the educational program</b>	
To train highly qualified specialists who are able to form and interpret the information necessary for decision-making at all levels of management on the basis of the acquired program competencies in accounting and taxation; provide consulting services for the organization and optimization of tax policy of the enterprise; solve complex tasks and problems characterized by uncertainty of conditions and requirements.	
<b>3 – Characteristics of the educational program</b>	
<b>Subject area (field of knowledge, specialty, specialization (if any))</b>	Field of Knowledge 07 "Management and administration" Specialty 071 "Accounting and Taxation" Specialization "Accounting and Tax Consulting "
<b>Orientation of the educational program</b>	Educational-professional, applied, research
<b>The main focus of the educational program and specialization</b>	<b>Special.</b> Provides training in the field of accounting and tax consulting based on modern theories and systems, advanced methods of accounting, analysis, control, audit and taxation, development, implementation and use of information systems and technologies that ensure the implementation of tasks in the field of accounting, analysis, control, audit and taxation; accounting and analytical tools for assessing the value of business and innovative methodological approaches to the use of accounting information for decision-making in the management system of the entity. The list of competencies and program learning outcomes is adapted to the

	<p>requirements of International Accounting Education Standards Board, IAESB.</p> <p><b>Key words:</b> accounting, taxation, tax consulting, analysis, control, audit, taxation, accounting outsourcing, tax management.</p>
<b>Features of the program</b>	<p>The program provides the ability to solve complex poorly structured and unstructured tasks in specialized areas, including the collection, interpretation, analysis and control of information on the facts of economic activity of the entity, accounting and tax consulting services. The educational program is accredited by the Chartered Institute of Management Accountants of Great Britain (CIMA), September, 2019 y.</p>
<b>4 – Eligibility of graduates to employment and further training</b>	
<b>Suitability for employment</b>	<p>The graduate is eligible for employment, work and hold positions in accordance with the National Classifier of Ukraine “Classifier of professions DK 003: 2010”, in particular:</p> <ul style="list-style-type: none"> <li>✓ Heads of financial, accounting, economic and administrative departments, other managers – 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>✓ Accountant (Managing Accountant ) manager – 1475.2</li> <li>✓ Lecturer of higher education institutions – 2310.2</li> <li>✓ Professionals in the field of audit and accounting– 2411</li> <li>✓ Scientists (Researchers) (audits and accounting)– 2411.1</li> <li>✓ Auditors and qualified accountants (expert accountant, accountant-auditor) – 2411.2</li> <li>✓ Financial and economic security analyst– 2414.2</li> <li>✓ Specialist-accountant – 2419</li> <li>✓ Entrepreneurship efficiency consultant – 2419.2</li> <li>✓ Auditor – 2419.3</li> <li>✓ Економіст з бухгалтерського обліку та аналізу господарської діяльності – 2441.1</li> <li>✓ Accountant – 3433</li> <li>✓ Inspector-auditor – 3439</li> <li>✓ Tax auditor-inspector – 3443</li> </ul> <p><i>Employment in leading domestic and international companies, consulting and auditing companies, public sector enterprises, small and medium-sized businesses as specialists in accounting, auditing, economic analysis, business analysts, accounting and tax consultants, automation of accounting and use of information systems and technologies, as well as in higher education institutions.</i></p>
<b>Further training</b>	<p>Opportunity to train according to the programs of the third level of higher education.</p> <p><i>Opportunities for professional international certification according to standards / programs of CIMA, CAP/CIPA.</i></p> <p>Acquisition of additional qualifications in the system of postgraduate education.</p>
<b>5- Teaching and assessment</b>	
<b>Teaching and learning</b>	<p>Student-centered, self-study and problem-oriented learning. During the first year of learning the student chooses the direction of research; during the last year student has been devoting most of his time to the preparation of the final qualification work, which he (she) presents and defends before the commission of professionals in</p>

	accounting, auditing and taxation.
<b>Assessment</b>	Written exams, Practical training, Qualification work preparation and defense. 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.
<b>6 – Program competencies</b>	
<b>Integral competence</b>	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.
<b>General competencies (GC)</b>	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.
<b>Professional competence of the specialty (PC)</b>	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. 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. 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. 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. 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. PC08. Ability to perform administrative and managerial functions in the sphere of economic entities' activity, public sector institutions. PC09. Ability to carry out activities to advise owners, enterprise management and other users of information in the field of accounting,

	<p>analysis, control, audit, taxation.  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>
<b>7 – Program learning outcomes</b>	
	<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> <p>PO03. To communicate fluently (orally and in writing) in a foreign language when discussing research and innovation results.</p> <p>PO04. To organize, develop and model accounting systems, to coordinate the activities of accounting staff, taking into consideration the needs of business management.</p> <p>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.</p> <p>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.</p> <p>PO07. To develop internal standards and forms of management and other reporting documents of business entities.</p> <p>PO08. To justify the choice of the optimal taxation system of the business entity activity on the basis of current tax legislation.</p> <p>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.</p> <p>PO10. To collect, evaluate and analyze financial and non-financial data to generate relevant information for making management decisions.</p> <p>PO11. To develop and evaluate the effectiveness of the business entities control system.</p> <p>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.</p> <p>PO13. To know the international standards of quality control, audit, inspection, other assurance and related services in compliance with professional ethics.</p> <p>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.</p> <p>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.</p> <p>PO16. To carry out public business and scientific communications in order to solve communicative tasks in 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</p>

	<p>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>
<b>8 – Resource support for the implementation of the program</b>	
<b>Personnel support</b>	<p>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: 14 employees with a scientific degree and academic title including 5 doctors of sciences.</p> <p>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.</p>
<b>Material and technical support</b>	<p>Lecture halls are equipped with modern demonstration equipment, 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>
<b>Information and teaching-methodological support</b>	<p><b>Availability of information support:</b> official website of KNTEU; Wi-Fi, Internet; corporate mail service. Library - 6 reading rooms, 7 subscriptions, multimedia library, hall of foreign literature, hall of card and electronic catalogs, hall of new literature, IBA, special sectors - sector of methodical publications KNTEU, hall of dissertations and abstracts.</p> <p><b>Availability of educational and methodological support:</b> Curriculum, schedule of the educational process; a set of educational and methodological support for each discipline: educational programs and course outline; tasks for practical training, seminar and laboratory classes, recommendations for independent work, tasks or cases for knowledge and skills control of students, methodical instructions on preparation of final qualifying works, etc.</p> <p>Documentation for each discipline of the curriculum, including monographs, textbooks, manuals, reference notes of lectures, methodological materials for the certification of applicants.</p>
<b>9 - Academic mobility</b>	
<b>National Credit Mobility</b>	<p>Academic mobility agreements have been concluded on the basis of bilateral agreements between KNTEU and the Institutions of higher education of Ukraine.</p>
<b>International Credit Mobility</b>	<p>Contracts for international academic mobility (Erasmus +), double diplomas, long-term international projects, internships, etc. have been concluded.</p>
<b>Teaching foreign applicants for higher education</b>	<p>Provides the opportunity to study foreign students of higher education.</p> <p>Teachers can teach subjects in a foreign language (English)</p>



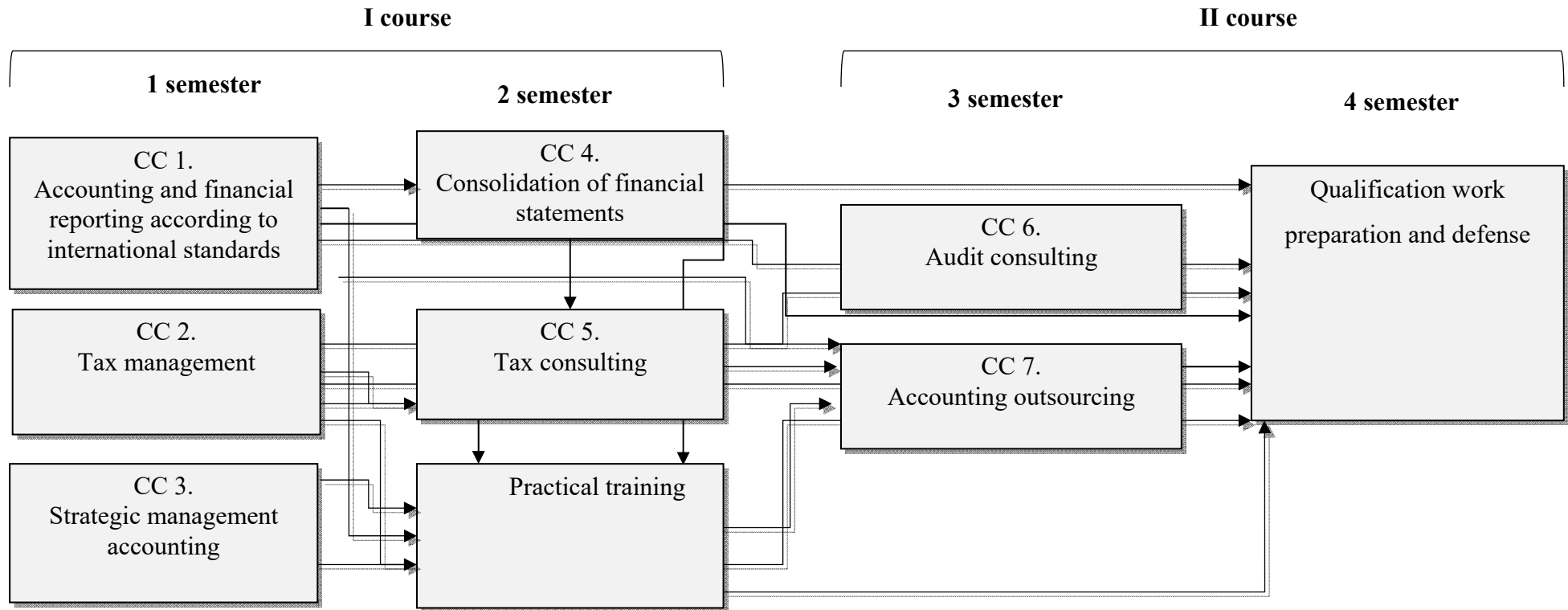
## 2. List of components of the educational program and their logical consistency.

### 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
1	2	3
<b>Compulsory components of the EP</b>		
CC 1.	Accounting and financial reporting according to international standards	6
CC 2.	Tax management	6
CC 3.	Strategic management accounting	6
CC 4.	Consolidation of financial statements	6
CC 5.	Tax consulting	6
CC 6.	Audit consulting	9
CC 7.	Accounting outsourcing	6
<b>Total amount of compulsory components:</b>		<b>45</b>
<b>Selective components of the EP</b>		
SC 1.	Tax administration	6
SC 2.	Audit of investment projects	6
SC 3.	Tax audit	6
SC 4.	Internal audit	6
SC 5.	Economic diagnostics of the enterprise	6
SC 6.	Integrated reporting	6
SC 7.	Information systems and technologies in management	6
SC 8.	Consulting	6
SC 09.	Methodology and organization of scientific research	6
SC 10.	International standards of professional ethics of accountants	6
SC 11.	Accounting in foreign economic activity of the enterprise	6
SC 12.	Accounting and taxation of international corporations	6
SC 13.	Accounting policy of an enterprise	6
SC 14.	Accounting and analytical support for the economic security of enterprise	6
SC 15.	Valuation and accounting of intangible assets	6
SC 16.	Tax Law	6
SC 17.	Professional communication in a foreign language	6
SC 18.	Strategic analysis	6
SC 19.	Transfer pricing	6
SC 20.	Management of an enterprise cost	6
SC 21.	Financial management	6
<b>Total amount of selective components:</b>		<b>24</b>
<b>Practical training</b>		
Practical training		9
<b>Certification</b>		
Qualification work preparation and defense		12
<b>TOTAL AMOUNT OF THE EDUCATIONAL PROGRAM</b>		<b>90</b>

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	CC 1	CC 2	CC 3	CC 4	CC 5	CC 6	CC 7	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	SC 20	SC 21	
GC01	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	
GC02	*																								*				
GC03		*	*	*	*		*						*	*			*				*								
GC04	*	*	*	*	*	*	*						*			*													
GC05					*	*	*						*		*						*					*			
GC06	*	*	*		*			*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC07	*			*			*						*				*	*	*	*	*				*		*	*	
GC08	*		*		*	*	*	*	*	*	*		*		*												*	*	*
GC09	*	*	*	*	*	*	*						*				*								*				
GC10	*	*		*	*	*	*				*		*			*	*						*						
GC11		*	*	*	*	*	*				*					*							*						
PC01	*		*	*	*		*				*						*	*	*	*	*	*	*			*			
PC02			*				*			*								*	*	*	*	*	*						
PC03		*			*		*	*		*										*	*	*		*			*		
PC04	*			*									*				*		*										
PC05		*	*									*	*		*											*		*	*
PC06						*			*	*	*																		
PC07			*		*	*	*				*		*				*	*				*				*			
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PC09	*	*	*		*	*	*	*	*	*	*	*	*		*				*	*		*				*			*
PC10	*	*	*	*	*	*	*						*					*	*	*	*	*	*	*					





