

3. Educational program

1. Profile of the educational program in the specialty "Accounting and taxation" (specialization "Financial control and audit")

1 - General information	
Full name of the institution of higher education and structural subdivision	Kyiv National University of Trade and Economics Faculty of Finance and Accounting, Department of Financial Analysis and Auditing
Higher education degree and the name of the qualification in the language of the original	Higher education degree – Bachelor Specialty "Accounting and Taxation" Specialization "Financial control and audit"
The official name of the educational program	"Financial control and audit"
Type of diploma and volume of educational program	Bachelor's diploma, unitary 240 ECTS credits Term of studies – 3 years and 10 months
Availability of accreditation	Ministry of Education and Science of Ukraine, Ukraine Accreditation period – 2014-2024.
Cycle / Level	NQF of Ukraine – the 6th level FQ-EHEA – the first cycle EQF for LLL – the 6th level
Prerequisites	Full secondary education
Language (s) of teaching	Ukrainian
The duration of the educational program	Year 2024
Internet address of the permanent placing of the	https://knute.edu.ua/

educational program	
2 - The purpose of the educational program	
To provide students with knowledge, skills and understanding related to the areas of accounting, taxation, analysis, control and audit of financial statements, providing audit and other related services to businesses, which will enable them to perform their work independently.	
3 – Characteristics of the educational program	
Subject area (branch of knowledge, specialty, specialization (if any))	Subject area 07 "Management and administration" Specialty 071 "Accounting and Taxation" Specialization "Financial control and audit"
Orientation of the educational program	The educational and professional program is aimed at forming a set of competencies in accounting, taxation, analysis, control and audit; it contains a list of learning outcomes that are necessary in the system of management and administration.
The main focus of the educational program and specialization	The emphasis is 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, analysis, audit, accounting, taxation
Peculiarities of the program	The program provides for the need for scientific research and practice. The program provides the ability to solve complex problems in specialized areas, to analyze, control, audit and account economic processes.
4 –Suitability of graduates for employment and further education	
Suitability for employment	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 the following 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), <i>internal auditor</i> .

Further training	Possibility 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.
5 - Teaching and evaluation	
Teaching and training	Student-centered learning, self-study, problem-oriented learning with the obligatory use of lectures, seminars, practical classes on problem solving, course work and research works.
Evaluation	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 post-graduate students"
6 –Program competencies	
Integral competence	The 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.
General competence (GC)	GC 01. The ability to learn and master modern knowledge. GC02. The ability to abstract thinking, analysis and synthesis. GC03. The ability to work in a team. GC04. The ability to work autonomously. GC05. Appreciation and respect for diversity and multiculturalism. GC06. The ability to act on the basis of ethical considerations (motives). GC07. The ability to be critical and self-critical. GC08. Knowledge and understanding of the subject area and understanding of professional activity. GC09. The ability to communicate in the state language both orally and in writing. GC10. The ability to communicate in a foreign language. GC11. Skills in using modern information systems and communication technologies.

	<p>GC12. The ability to act socially responsibly and consciously.</p> <p>GC13. The ability to conduct research at the appropriate level.</p> <p>GC14. The ability to exercise one's rights and obligations 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. The 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.</p>
<p>Special (professional) competence (PC)</p>	<p>PC01. The 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>PC02. To use mathematical tools to study socio-economic processes, to solve applied problems in the field of accounting, analysis, control, audit, taxation.</p> <p>PC03. The ability to display information about business transactions of business entities in financial and management accounting, their systematization, generalization in reporting and interpretation to meet the information needs of decision makers.</p> <p>PC04. To apply knowledge of law and tax law in the practice of business entities.</p> <p>PC05. To conduct an analysis of economic activity of the enterprise and financial analysis in order to make management decisions.</p> <p>PC06. To perform accounting procedures using specialized information systems and computer technology, <i>including analytical and audit procedures.</i></p> <p>PC07. To apply audit techniques and assurance services.</p> <p>PC08. To identify and assess the risks of failure to achieve management objectives of the economic entity, non-compliance with legislation and regulation of its</p>

	<p>activities, inaccuracy of reporting, preservation and use of its resources.</p> <p>PC09. To carry out external and internal control over the activities of the enterprise and its compliance with the legislation in accounting and taxation.</p> <p>PC10. The ability to apply ethical principles in the performance of professional duties.</p> <p>PC11. To demonstrate understanding of the requirements for professional activities, due to the need to ensure sustainable development of Ukraine, its strengthening as a democratic, social and legal state.</p> <p><i>PC 12. The ability to apply International Standards on Quality Control, Auditing, Review, Other Assurance and Related Services.</i></p> <p><i>PC 13. The ability to use accounting-analytical and control-audit tools to find optimal solutions for effective management of the banking institution on the basis of modern information technology.</i></p>
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7 – Program outcomes of training

	<p>PO 01. To know and understand economic categories, laws, causal and functional relationships that exist between processes and phenomena at different levels of economic systems.</p> <p>PO 02. To 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.</p> <p>PO 03. To define the essence of the objects of accounting, analysis, control, audit, taxation and understand their role and place in economic activity.</p> <p>PO 04. To form and analyze financial, management, tax and statistical reporting of enterprises and correctly interpret the information obtained for management decisions.</p> <p>PO 05. To have methodological tools for accounting, analysis, control, audit and taxation of economic activities of enterprises.</p> <p>PO 06. To understand the peculiarities of the practice of accounting, analysis, control, audit and taxation of enterprises of various forms of ownership,</p>
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organizational and legal forms of management and types of economic activity.

PO 07. To 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.

PO 08. To understand the organizational and economic mechanism of enterprise management and evaluate the effectiveness of decision-making using accounting and analytical information.

PO 09. To identify and assess the risks of economic activity of enterprises.

PO 10. To understand the theoretical foundations of auditing and to be able to apply its methods and procedures.

PO 11. To determine the directions of increasing the efficiency of formation of financial resources, their distribution and control of the use at the level of enterprises of different organizational and legal forms of ownership.

PO 12. To use specialized information systems and computer technologies for accounting, analysis, control, audit and taxation.

PO 13. To understand the peculiarities of the functioning of enterprises in modern business conditions and demonstrate understanding of their market positioning.

PO 14. To be able to apply economic and mathematical methods in the chosen profession.

PO 15. To have general scientific and special methods of research of socio-economic phenomena and economic processes at the enterprise.

PO 16. To have and apply knowledge of state and foreign languages for the formation of business papers and communication in professional activities.

PO 17. To be able to work both independently and in a team, to show leadership qualities and responsibility at work, to adhere to ethical principles, to respect individual and cultural diversity.

PO 18. To analyze the development of accounting systems, models and methods at the national and

	<p>international levels in order to justify the feasibility of their introduction in the enterprise.</p> <p>PO 19. To adhere to a healthy lifestyle, safety of life of employees and take measures to preserve the environment.</p> <p>PO 20. To perform professional functions taking into account the requirements of social responsibility, labor discipline, to be able to plan and manage time.</p> <p>PO 21. To understand the requirements for activities in the specialty, due to the need to ensure sustainable development of Ukraine, its strengthening as a democratic, social and legal state.</p> <p>PO 22. To 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. To preserve and increase the achievements and values of society based on understanding the place of the subject area in the general system of knowledge, to use different types and forms of physical activity to lead a healthy lifestyle.</p>
8 – Resource support for the implementation of the program	
Personnel support	<p>The presence of a department responsible for the preparation of applicants for the "bachelor" level of higher education. The presence in the department of scientific and pedagogical personnel who are responsible for the preparation of applicants for higher education of the "bachelor" educational degree – 15 people with an academic degree and academic title. The head of the department (guarantor of the educational program) has an academic degree and an academic title in the relevant specialty and experience of scientific and pedagogical work for at least 10 years.</p>
Material and technical support	<p>Classrooms are equipped with modern demonstration equipment; computer rooms have equipment with the latest software versions.</p>
Information and educational and methodical support	<p>The availability of published monographs, teaching aids, reference notes of lectures, workshops (cases), guidelines for writing course works, recommendations for independent work of students to ensure the learning process.</p>

9 – Academic mobility

National credit mobility	Under the terms of credit mobility of the student, all credits that he or she obtained outside the place of basic studies and which are components of the educational program, are credited.
International Credit Mobility	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 KNUTE rating can obtain education abroad.
Teaching foreign applicants for higher education	Lecturers can teach subjects in a foreign language (English)

2. The list of components of the educational program and their logical consistency

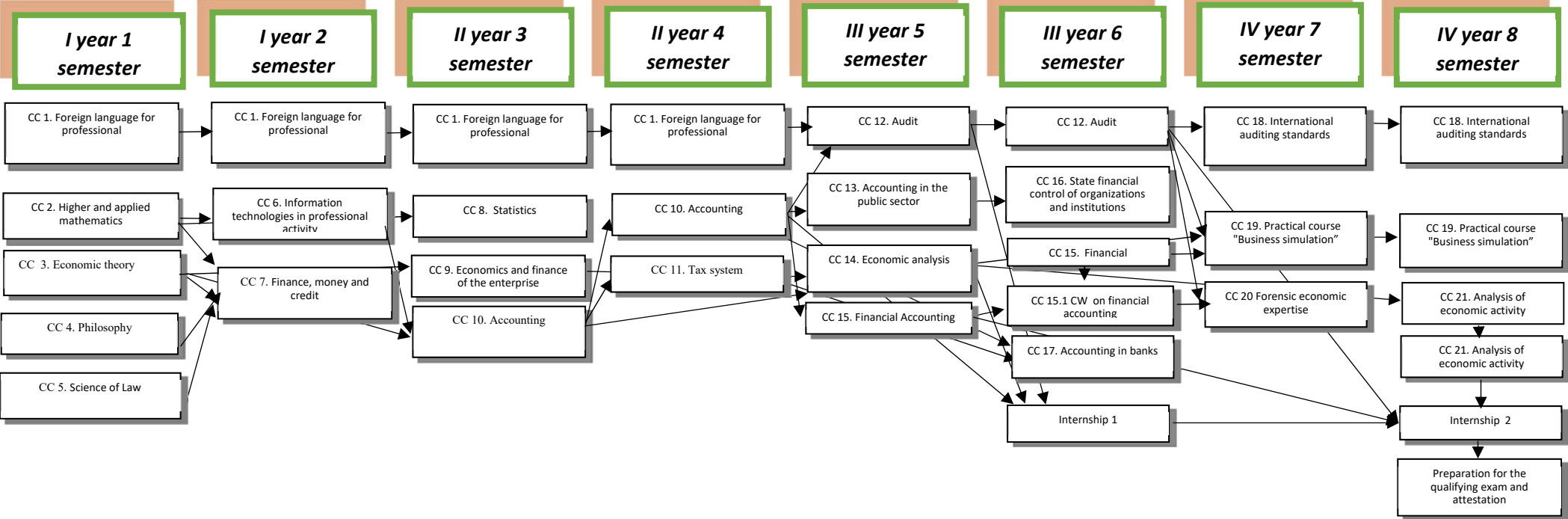
2.1. List of the EP components

Code N/A	Components of the educational program (academic disciplines, course projects (works), practice, qualification work)	Amount of credits
Compulsory components of the EP		
CC 1	Foreign language for professional orientation	24
CC 2	Higher and applied mathematics	12
CC 3	Economic theory	6
CC 4	Philosophy	6
CC 5	Science of law	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 the enterprise	6
CC 10	Accounting	6
CC 11	Tax system	6
CC 12	Audit	10,5
CC 13	Accounting in the public sector	6
CC 14	Economic analysis	6
CC 15	Financial Accounting	
CC 15.1	Course work on financial accounting	12
CC 16	State financial control of organizations and institutions	6
CC 17	Accounting in banks	4,5
CC 18	International auditing standards	12
CC 19	Practical course "Business Simulation"	9
CC 20	Forensic economic expertise	6
CC 21	Analysis of economic activity	
CC 21.1	Course work on analysis of economic activity	6
	Total volume of compulsory components:	168
Selective components of the EP		
SC 1	Audit in foreign countries	6
SC 2	Banking operations	6
SC 3	Life safety	6
SC 4	Budget system	6
SC 5	Intracompany control	6
SC 6	Commercial law	6
SC 7	Economic and mathematical modeling	6
SC 8	E-commerce	6
SC 9	Electronic document management	6
SC 10	Business ethics	6
SC 11	Foreign economic activity of the enterprise	6
SC 12	Information systems and technologies in audit	6
SC 13	Information systems and technologies in accounting	6
SC 14	Information systems and technologies of financial control	6
SC 15	History of Ukraine	6

SC 16	History of Ukrainian Culture	6
SC 17	Logic	6
SC 18	Management	6
SC 19	International Economics	6
SC 20	International control standards	6
SC 21	National interests in the world geopolitics and geoeconomics	6
SC 22	Organization of the state audit	6
SC 23	Organization of the state financial control	6
SC 24	Politology	6
SC 25	Psychology of business communication	6
SC 26	Religious studies	6
SC 27	World culture	6
SC 28	Sociology	6
SC 29	Probability theory and mathematical statistics	6
SC 30	Labor Law	6
SC 31	The Ukrainian language (for professional orientation)	6
SC 32	Managerial Accounting	6
SC 33	Financial mathematics	6
SC 34	Finance law	6
SC 35	Financial monitoring	6
The total amount of selective components:		60
Practical training		
Internship 1		3
Internship 2		6
Total		9
Attestation		
Preparation for the final qualification exam and attestation		3
Total		3
TOTAL VOLUME OF EDUCATIONAL PROGRAM		240

An exam is the form of final control for all components of the educational program.

2.2. Structural and logical scheme of the EP



3. Form of attestation of applicants for higher education

Attestation 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 compliance of program competencies to the compulsory components of the educational program

Components Competences	CC 1	CC 2	CC 3	CC 4	CC 5	CC 6	CC 7	CC 8	CC 9	CC 10	CC 11	CC 12	CC 13	CC 14	CC 15	CC 16	CC 17	CC 18	CC 19	CC 20	CC 21
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									.										.		
GC 14										
GC 15		
PC 01		
PC 02	
PC 03
PC 04							
PC 05													
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PC 08	
PC 09						
PC 10			
PC 11		
PC 12							
PC 13											.						.				

**5.1. Matrix for providing program learning outcomes
with the relevant compulsory components of the educational program**

Components / Program learning outcomes	CC1	CC2	CC3	CC4	CC5	CC6	CC7	CC8	CC9	CC10	CC11	CC12	CC13	CC14	CC15	CC16	CC17	CC18	CC19	CC20	CC21	
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																						
PO 20										•		•	•		•				•	•		
PO 21				•			•			•		•	•		•	•	•	•				•
PO 22						•										•						
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PO 22							
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