

3. Educational program

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3.1. The Educational Program Profile, Subject Area 071 "Accounting and taxation"

1 – General Information	
Full name of a HEI and a structural unit	State University of Trade and Economics Faculty of Finance and Accounting Department of Financial Analysis and Audit
Academic degree and qualification name in the original language	Master's Degree Subject Area "Accounting and taxation"
Educational program official name	«Financial analytics»
Compliance with the standard of higher education of the Ministry of Education and Science of Ukraine	Meets the Higher Education Standard of the Ministry of Education and Science of Ukraine
Diploma type and the educational program scope	Master diploma, unitary, 90 ECTS credits, training period 16 months
Accreditation Availability	Ministry of Education and Science of Ukraine, Ukraine The accreditation period is 2014–2024.
Cycle\Degree	National Qualification Frameworks of Ukraine – cycle 7, FQ-EHEA – the second cycle, EQF-LLL –cycle 7
Preconditions	Bachelor's degree availability
Language(s) of training	Ukrainian
Program validity period	2024
Internet address	https://knute.edu.ua/

for permanent placement of the educational program description	
2 – The aim of the Educational Programme	
<p>To ensure students the acquisition of knowledge, skills and understanding related to the field of financial analysis that will provide them an opportunity to independently carry out: expert-analytical activity, diagnostics and modeling of business processes, financial, strategic and experimental analysis of economic entities activities.</p> <p>To prepare students for the successful mastering of complex programmes for researchers, experts in the field of communications, teachers.</p>	
3 –Educational programme characteristics	
Subject Area	<p><i>Object:</i> organizational, managerial, economic, control and analytical, consulting, and expert activities of business entities and public sector institutions in accounting, auditing and taxation.</p> <p><i>Training objectives:</i> training experts capable to solve complex tasks and problems in accounting, analysis, control, audit, taxation, characterized by uncertainty of conditions and requirements.</p> <p><i>The theoretical content of the subject area:</i> a concept, categories, theories of accounting, analysis, control, audit, and taxation.</p> <p><i>Methods, techniques and technologies:</i> general scientific and special methods of research of regularities of functioning of the modern economy at the macro and micro levels, economic and mathematical methods for solving economic problems and management tasks, as well as innovative methods, techniques, technologies of organizing of accounting, control, audit, analysis and taxation.</p> <p><i>Tools and equipment:</i> modern information systems and technologies, specialized software, methodological tools for organizing and modeling of accounting, analysis, control, audit, taxation, as well as for data collection and analysis.</p>
Educational Programme orientation	<p>Educational-professional, professional, practical. Emphasis is on in-depth study of the modern paradigm of financial analysis for the study of socio-economic phenomena, processes at the macro- and microeconomic</p>

	level.
Main focus of the educational programme	<p>Emphasis on a broad overview and in-depth knowledge of the field of financial, strategic and experimental analysis of business entities based on modern interdisciplinary approaches. Ability to understand and critically evaluate the transformation processes taking place in society.</p> <p>Keywords: financial analysis, business analysis, strategic analysis, analytical support, analytical modeling, experimental economic analysis</p>
Programme features	<p>The programme foresees the necessity for research and practice.</p> <p>The programme provides the ability to solve complex problems in specialized areas, to perform financial analysis of economic systems.</p>
4 – Graduates employability and suitability for further learning	
Employability	<p>After graduation in accordance with the educational-professional programme, the graduate is able to perform professional work specified in the National Classifier of Ukraine "Classifier of Professions DK 003: 2010" and may hold the appropriate primary position:</p> <p>241 Professionals in civil service, audit, accounting, labor and employment, marketing, business efficiency, production rationalization and intellectual property</p> <p>2411 Audit and accounting professionals</p> <p>2411. 2 Auditor</p> <p>2411. 2 Accountant – auditor</p> <p>2411. 2 Consultant in Taxes and Fees</p> <p>2412. 2 Professional Employment Analyst</p> <p>2412. 2 Labour Economist</p> <p>2414 Professionals on financial and economic security of companies, institutions and organizations.</p> <p>2414. 2 Professionals in financial and economic security.</p> <p>2419.3 State Auditor</p> <p>2419.3 Accountant</p> <p>2433 Professionals in information and information analysis.</p> <p>2433. 2 Consolidated information analysts.</p> <p>244 Professionals in economics, sociology, archeology, archeology, geography, and criminology</p> <p>2441. 2 Investments analyst</p>

	<p>2441. 2 Lending analyst 2441. 2 Economist. 2441. 2 Economist in accounting and business analysis. 2441. 2 Taxes and Fees Economist 2441. 2 Economist in financial activity 2441. 2 Economic Adviser 2441. 2 Consultant on economic issues 2441. 2 The Audit Committee Member 2441. 2 Member of the supervisory board</p>
Further learning	Ability to study by the programmes of the third higher educational cycle
5 – Teaching and assessment	
Teaching and learning	Student-centered learning, self-study, problem-oriented learning with the compulsory use of lectures, seminars, practical classes on problem solving, projects and research works implementation, Master thesis preparation.
Assessment	<p>Written exams, tests, current control, essays, presentations, self-study, distance learning, a research paper, Master thesis public defense.</p> <p>Assessment is carried out in accordance with the "Regulations on students educational process organization" and "Regulations on learning outcomes assessment for students and post-graduate students at State University of Trade and Economics."</p>
6 – Programme Competences	
Integral competences (IC)	Ability to solve complex tasks and problems in professional activities in accounting, analysis, control, audit, taxation or in the learning process, which involves research and / or innovation and characterized by terms and requirements uncertainty.
General competences (GC)	<p>GC01. Ability to identify, pose and solve problems. GC02. Ability to communicate in a foreign language. GC03. Skills to use information and communication technologies. GC04. Ability to conduct research at an appropriate level. GC05. Ability to generate new ideas (creativity). GC06. Ability to search, 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).</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>
<p>Specialized (professional, subject competences) (SC)</p>	<p>SC01. Ability to generate and use accounting information for making effective managerial decisions at all company management levels in order to improve the business efficiency, effectiveness and social responsibility.</p> <p>SC02. Ability to organize the accounting process and regulate its executor's activities of in accordance with the company management requirements.</p> <p>SC03. Ability to apply theoretical, methodological and practical approaches for organizing accounting, control, planning and tax calculations optimization.</p> <p>SC04. Ability to prepare financial statements in accordance with international standards, to interpret correctly, publicize and use the relevant information for making effective managerial decisions.</p> <p>PC05. Ability to apply methods and techniques of analytical support for modern management systems, considering the company development strategy in terms of uncertainty, risk and/or information asymmetry.</p> <p>SC06. Use international standards for quality control, audit, inspection, other assurance and related services in compliance with the professional ethics requirements in the course of practical activity.</p> <p>SC07. Ability to formulate tasks, improve techniques and implement modern methods of financial and managerial accounting, analysis, audit and taxation in accordance with the company's strategic goals.</p> <p>SC08. Ability to perform administrative and managerial functions in business entities and public sector authorities' activity.</p> <p>SC09. Ability to advise the owners, company management and other users of information in the field of accounting, analysis, control, audit, taxation</p> <p>PC10. Ability to conduct research for solving current issues in the theory, methodology, organization and practice of accounting, auditing analysis, control and taxation.</p>

	<p>SC 11. <i>Ability to analyze financial and non-financial data to generate relevant information for management decisions.</i></p> <p>SC 12. <i>Ability to apply knowledge of theoretical, methodological and practical provisions for the analytical process, to develop and evaluate the effectiveness of management decisions for business entities.</i></p> <p>SC 13 <i>Ability to use modern information and software to obtain and process data in the field of experimental, financial and strategic analysis.</i></p> <p>SC 14. <i>Ability to apply basic methods of setting and solving problems for systemic, strategic and financial analysis in terms of goals uncertainty, external conditions and conflicts.</i></p>
7 – Programme Learning Outcomes (PLO)	
	<p>PLO1. Ability to develop and improve general cultural and professional level, independently master new methods of work and knowledge regarding a comprehensive vision of economics and management modern problems.</p> <p>PLO2. 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, considering professional judgment.</p> <p>PLO3. Communicate fluently in a foreign language in oral and in written forms when discussing research and innovation results.</p> <p>PLO4. Organize, develop, model accounting systems and coordinate the activities of accounting staff considering the needs of business management.</p> <p>PLO5. Possess innovative technologies, prove the choice and explain the application of new methods for preparing and providing accounting information for the needs to manage business entity.</p> <p>PLO6. Identify the information needs for users of accounting information in the company management, provide advice to the entity management on accounting information.</p> <p>PLO7. Develop internal standards and forms of management and other business entities reporting.</p> <p>PLO8. Prove the choice of the optimal taxation system for the business entity activities on the basis of the current tax legislation.</p>

	<p>PLO9. Prepare financial statements in accordance with national and international standards for business entities at the corporate level, publicize and use the relevant information for managerial decisions making.</p> <p>PLO10. Collect, evaluate and analyze financial and non-financial data to generate the relevant information for for managerial decisions making.</p> <p>PLO11. Develop and evaluate the effectiveness of the business entities' control system.</p> <p>PLO12. Prove innovative approaches to information support of the control system over the use of resource potential for business entities and public sector authorities, considering the business development strategy.</p> <p>PLO13. Know international standards of quality control, audit, inspection, other assurance and related services in compliance with professional ethics.</p> <p>PLO14. Prove the choice and procedure of applying management information technologies for accounting, analysis, audit and taxation in the system of making managerial decisions to optimize them.</p> <p>PLO15. Apply scientific research methods in accounting, auditing, analysis, control and taxation and implement them in professional activities and business practice.</p> <p>PLO16. Carry out public business and scientific communications to solve communicative tasks in state and foreign languages.</p> <p>PLO17. Prepare and prove conclusions to advise owners, the business entity management and other information users in accounting, analysis, control, audit, and taxation.</p> <p>PLO18. Adhere to the norms of professional and academic ethics, maintain a balanced relationship with team members (team), consumers, contractors, and contact audiences.</p> <p>PLO19. Ability to design, plan and conduct search and intelligence work, carry out their information, methodological, material, financial and staff support.</p>
8 – Resource support for programme implementation	
Staffing	<p>The availability of a department responsible for training students with Master's degree. The availability in the department scientific and pedagogical workers who are responsible for Master degree students' preparation - 16 people with a scientific degree and academic title.</p> <p>The head of the department (Director of the Master's</p>

	degree programme) has a scientific degree and academic title in the relevant subject area and experience of scientific and pedagogical work for at least 10 years.
Material and technical support	Classrooms are equipped with modern demonstration equipment and computer rooms are equipped with the latest software version devices.
Informational and educational methodological support	Availability of published monographs, teaching aids, lecture notes, workshops (case studies), guidelines for writing Master theses, recommendations for self-education of students to ensure the educational process.
9 – Academic mobility	
National credit mobility	Under the terms of credit mobility all credits that the student obtained outside the place of his/her basic education place and which are the educational programme components are recalculated.
International credit mobility	According to the programmes of international cooperation, the best students of the State University of Trade and Economics with knowledge of foreign languages and according to the SUTE rating have the opportunity to study abroad
Foreign students training	Teachers can teach courses in a foreign language (English)

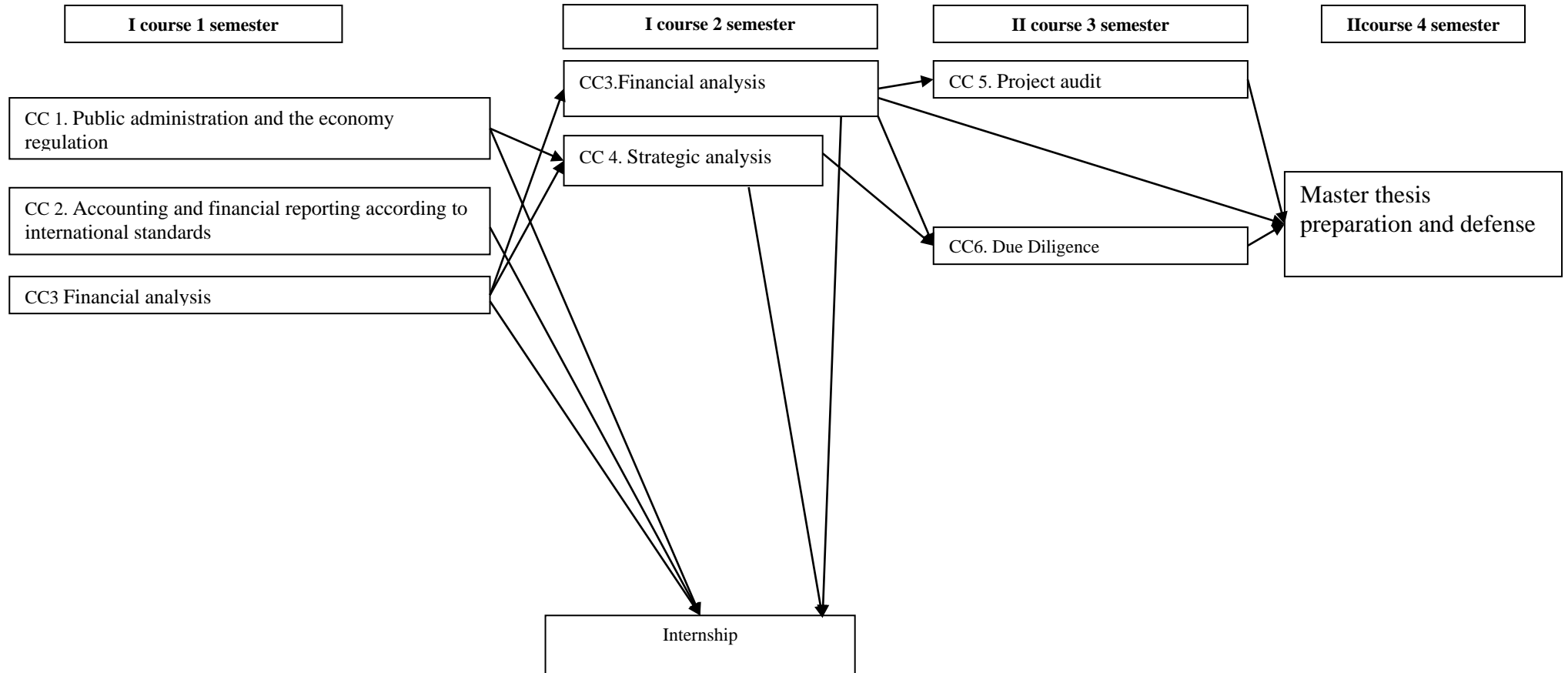
2. The list of the educational programme components and their logical sequence

2.1 The List of educational programme components

Academic Course Code	Educational programme components (academic courses, course projects (works), internships, a qualification exam, Master thesis)	Amount of credits
Education programme compulsory components		
CC1.	Public administration and the economy regulation	6
CC2	Accounting and financial reporting according to international standards	6
CC3	Financial analysis	13,5
CC4	Strategic analysis	7,5
CC5	Project audit	6
CC 6	Due Diligence	6
Compulsory components total scope:		45
Educational programme elective components		
EC 1	Financial markets analysis	6
EC 2	State and municipal finance audit	6
EC 3	Investment projects audit	6
EC 4	M&A audit support	6
EC 5	Audit consulting	6
EC 6	Life safety	6
EC 7	Experimental economic analysis	6
EC 8	Intellectual property	6
EC 9	Information warfare	6
EC 10	Financial statements consolidation	6
EC 11	Methodology and organization of scientific research	6
EC 12	Monitoring of financial and economic activity	6
EC 13	Accounting of company's foreign economic activity	6
EC 14	Tax planning accounting support	6
EC 15	Fundamentals of cybersecurity	6
EC 16	Information security legal support	6
EC 17	Forecasting of socio-economic processes	6
EC 18	International market for goods and services	6
EC 19	Financial exchange activities	6
EC 20	Financial statistics	6
EC 21	Financial corporate control	6
EC 22	Financial management	6
EC 23	Forensic science	6
Elective components total scope:		24
Internship		
Internship		9
Attestation		
Master thesis preparation and defense		12
EDUCATIONAL PROGRAMME TOTAL SCOPE		90

The form of final control for all the educational programme components is an examination.

2.2. Structural-logical scheme of the Educational Programme



3. ATTESTATION FORM FOR STUDENTS FOR HIGHER EDUCATION

Attestation is carried out in the form of Master thesis public defense.

Master thesis should involve solving a complex task or problem in accounting, analysis, control, audit and/or taxation.

Master thesis must not contain academic plagiarism, fabrication or falsification.

Master thesis must be placed in the higher education institution or its structural unit official website or in the higher education institution repository.

4. Matrix of program competences conformity with the educational program components components

Components Competences	CC1	CC2	CC3	CC4	CC5	CC6	EC1	EC2	EC3	EC4	EC5	EC6	EC7	EC8	EC9	EC10	EC11	EC12	EC13	EC14	EC15	EC16	EC17	EC18	EC19	EC20	
GC 01
GC 02
GC 03	.														.												
GC 04
GC 05						
GC 06															
GC 07
GC 08
GC 09
GC 10
GC 11	.																										
SC 01			
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SC 13						
SC 14						

