

**3. EDUCATIONAL PROGRAMME «FINANCIAL ANALYTICS»
Subject Area 071 «Accounting and Taxation»**

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**3.1. Profile of the educational programme «Financial analytics»
Subject Area 071 «Accounting and Taxation»**

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 Analysis and Audit
Academic Degree and the name of the qualification	Master's degree Subject Area «Accounting and Taxation»
Official name of the educational programme	«Financial analytics»
Compliance with the standard of higher education of the Ministry of Education and Science of Ukraine	Corresponds to the standard of higher education of the Ministry of Education and Science of Ukraine
Type of diploma and the volume of the educational programme	Master's degree, unitary, 90 ECTS credits, term of training 1 year 4 months
Availability of accreditation	Ministry of Education and Science of Ukraine, Ukraine Accreditation period - 2014–2024
Cycle / Level	NQF of Ukraine – 7th level, FQ-EHEA – second cycle; EQF-LLL – 7th level
Background	Bachelor's degree
Language of Training	Ukrainian
Validity of the	2024

educational programme	
Internet address of the permanent description of the educational programme	https://knute.edu.ua/
2 - The purpose of the educational programme	
<p>To provide students with the acquisition of knowledge, skills and understanding related to the field of financial analysis, which will provide an opportunity to independently carry out: expert-analytical activities, diagnostics and modeling of business processes, financial, strategic and experimental analysis of the activities of business entities. To prepare students for successful learning of more complex programmes for scientific researchers, experts in the field of communications, teachers.</p>	
3 – Characteristics of the educational programme	
Subject Area	<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>Learning objectives:</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, auditing, 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 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><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>

Orientation of the educational programme	Educational and professional, professional, practical. Emphasis on the in-depth study of the modern paradigm of financial analysis for the study of socio-economic phenomena, processes at the macro- and micro-economic levels.
The main focus of the educational programme	Emphasis on a broad overview and deep knowledge of the field of financial, strategic and experimental analysis of business entities based on modern interdisciplinary approaches. The ability to understand and critically evaluate the transformational processes taking place in society. Keywords: financial analysis, business analysis, strategic analysis, analytical support, analytical modeling, experimental economic analysis
Features of the programme	The programme assumes the need for scientific research and practice. The programme provides the ability to solve complex tasks in specialized fields of activity, to carry out financial analysis of economic systems.

4 – Eligibility of graduates for employment and further training

Eligibility for employment	<p>After graduating from the educational and professional programme, the graduate is able to perform the professional work specified in the National Classifier of Ukraine "Classifier of Professions DK 003:2010" and can hold the corresponding primary position:</p> <p>241 Professionals in the field of civil service, auditing, accounting, labour and employment, marketing, business efficiency, rationalization of production and intellectual property.</p> <p>2411 Professionals in the field of auditing and accounting.</p> <p>2411.2 Auditor.</p> <p>2411.2 Accountant-auditor.</p> <p>2411.2 Tax and duties consultant.</p> <p>2412.2 Analyst in the field of professional employment.</p> <p>2412.2 Labour economist.</p> <p>2414 Professionals in matters of financial and economic security of enterprises, institutions and organizations.</p> <p>2414.2 Financial and economic security professionals.</p>
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	<p>2419.3 State auditor.</p> <p>2419.3 Accountant specialist.</p> <p>2433 Professionals in the field of information and information analysis.</p> <p>2433.2 Analyst of consolidated information.</p> <p>244 Professionals in the fields of economics, sociology, archeography, archaeology, geography, criminology and paleography.</p> <p>2441.2 Investment analyst.</p> <p>2441.2 Credit analyst.</p> <p>2441.2 Economist.</p> <p>2441.2 Economist in accounting and analysis of economic activity.</p> <p>2441.2 Economist on taxes and fees.</p> <p>2441.2 Economist in financial work.</p> <p>2441.2 Economic adviser.</p> <p>2441.2 Consultant on economic issues.</p> <p>2441.2 Member of the audit committee.</p> <p>2441.2 Member of the supervisory board.</p>
Further training	The opportunity to study in programmes of the third level of higher education
5- Teaching and assessment	
Teaching and learning	Student-centered learning, self-learning, problem-oriented learning with mandatory use of lectures, seminars, practical classes on problem solving, implementation of projects and research works, preparation of final qualification work.
Assessment	<p>Written exams, tests, current control, essays, presentations, self-study, distance learning, scientific article, thesis defense.</p> <p>Assessment is carried out in accordance with the "Regulations on the organization of the educational process of students" and the "Regulations on the assessment of the results of studies of students and postgraduates at SUTE".</p>
6 – Programme competences	
Integral competence	The ability to solve complex tasks and problems in the field of professional activity in accounting, analysis, control, auditing, taxation or in the learning process, which involves conducting research and/or implementing innovations and is characterized by the uncertainty of conditions and requirements.

<p>General Competences (GC)</p>	<p>GC01. Ability to identify, pose and solve problems. GC02. Ability to communicate in a foreign language. GC03. Skills in using 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 at different levels (with experts from other fields of knowledge/types of economic activity). GC09. Appreciation and respect for diversity and multiculturalism. GC10. The ability to act on the basis of ethical considerations (motives). GC11. The ability to evaluate and ensure the quality of the work performed.</p>
<p>Special (professional) competencies (SC)</p>	<p>SC01. The ability to form 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 business. SC02. The ability to organize the accounting process and regulate the activities of its executors in accordance with the requirements of the company's management. SC02. The ability to organize the accounting process and regulate the activities of its executors in accordance with the requirements of legislation and enterprise management. SC03. The ability to apply theoretical, methodological and practical approaches to the organization of accounting, control, planning and optimization of tax calculations. SC04. Ability to prepare financial statements according to international standards, correctly interpret, publish and use relevant information to make effective management decisions. SC05. The ability to apply methods and techniques of analytical support of modern management systems, taking into account the company's development strategy in conditions of uncertainty, risk and/or information asymmetry. SC06. Use international standards of quality control, auditing, review, other assurance and related services in</p>

	<p>compliance with the requirements of professional ethics in the process of practical activities.</p> <p>SC07. The ability to formulate tasks, improve methods and implement modern methods of financial and management accounting, analysis, auditing and taxation in accordance with the strategic goals of the enterprise.</p> <p>SC08. Ability to perform administrative and management functions in the field of business entities, public sector bodies.</p> <p>SC09. The ability to carry out consulting activities for owners, management of the enterprise and other users of information in the field of accounting, analysis, control, auditing, taxation.</p> <p>SC10. The ability to conduct scientific research in order to solve the actual problems of theory, methodology, organization and practice of accounting, auditing, analysis, control and taxation.</p> <p><i>SC11. To analyze financial and non-financial data to generate relevant information for the purposes of making management decisions.</i></p> <p><i>SC12. The ability to apply knowledge of theoretical, methodological and practical provisions of the analytical process, to develop and evaluate the effectiveness of managerial decision-making by business entities.</i></p> <p><i>SC13. Ability to use modern information and software for obtaining and processing data in the field of experimental, financial and strategic analysis.</i></p> <p><i>SC14. The ability to apply basic methods of setting and solving problems of systemic, strategic and financial analysis in conditions of uncertainty of goals, external conditions and conflicts.</i></p>
7 – Programme learning outcomes	
	<p>PO01. To be able to develop and raise the general cultural and professional level, independently master new work methods and knowledge regarding a comprehensive vision of modern economic and management problems.</p> <p>PO02. To know the theory, methodology and practice of forming accounting information according to the stages of the accounting process and control for modern and potential management needs of business entities, taking into account professional judgment.</p> <p>PO03. To communicate freely in a foreign language orally</p>

and in writing when discussing the results of research and innovations.

PO04. To organize, develop, model accounting systems and to coordinate the activities of accounting personnel taking into account the needs of the management of business entities.

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

PO06. To determine the information needs of users of accounting information in the management of the enterprise, to provide advice to the management staff of the business entity regarding accounting information.

PO07. To develop internal company standards and forms of management and other reports of economic entities.

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

PO09. To form financial statements according to national and international standards for business entities at the corporate level, to publish and use relevant information for management decision-making.

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

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

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

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

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

PO15. To apply scientific research methods in the field of accounting, auditing, analysis, control and taxation and to implement them in professional activity and economic

	<p>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 for consulting the owners, management of the business entity and other users of information in the field of accounting, analysis, control, audit, taxation.</p> <p>PO18. To adhere to the norms of professional and academic ethics, to maintain balanced relations with members of the team (team), consumers, contractors, contact audiences.</p> <p>PO19. To be able to design, plan and carry out search and intelligence work, to carry out their informational, methodical, material, financial and personnel support.</p>
8 – Resource support for the implementation of the programme	
Staffing	The presence of a department responsible for the training of master's degree students. The presence of scientific and pedagogical workers in the department, who are responsible for the preparation of master's degree student —16 people who have a scientific degree and an academic title. The head of the department (director of the educational programme) has a scientific degree and a scientific title in the relevant specialty and at least 10 years of scientific and pedagogical work experience.
Material and technical support	Classrooms are equipped with modern demonstration appliances, computer rooms with equipment with the latest versions of software.
Information and teaching-methodological support	Availability of published monographs, teaching and methodical manuals, lecture notes, workshops (case studies), methodological instructions for writing theses, recommendations for independent work of students to ensure the educational process.
9 – Academic mobility	
National Credit Mobility	According to the terms of credit mobility, all credits that the student obtained outside the place of primary education and that are components of the educational programme are re-credited
International Credit Mobility	According to international cooperation programmes, the best students of the State University of Trade and Economics with knowledge of foreign languages and according to the rating of SUTE have the opportunity to

	study abroad
Teaching foreign students	Teachers can teach subjects in a foreign language (English)

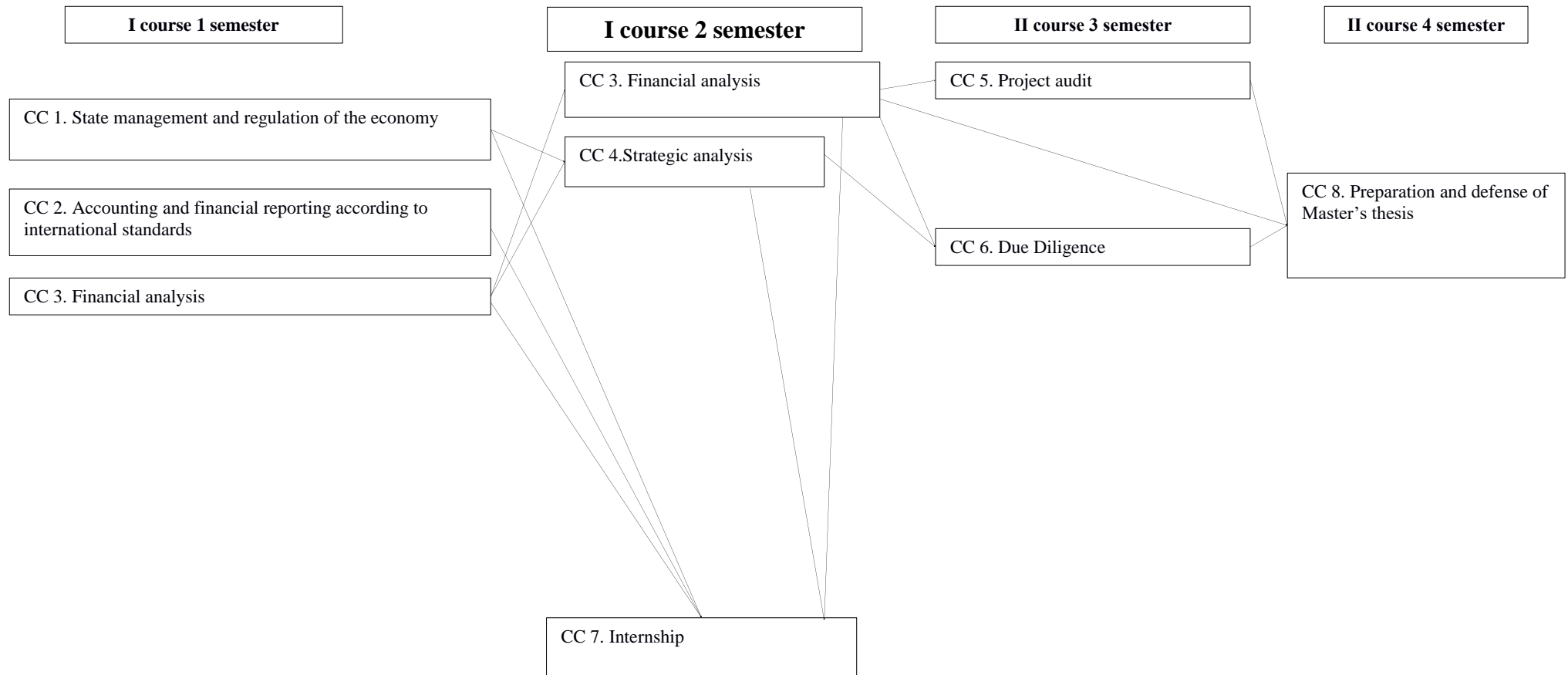
List of components of the educational programme and their logical consistency

2.1. List of components of the EP

Code a/d	Components of the educational programme (academic courses, course projects (work), practice, qualification examination, Master's thesis	Amount of credits
Compulsory Components of the EP		
CC 1	State management and regulation of the economy	6
CC 2	Accounting and financial reporting according to international standards	6
CC 3	Financial analysis	13,5
CC 4	Strategic analysis	7,5
CC 5	Project audit	6
CC 6	Due Diligence	6
CC 7	Internship	9
CC 8	Preparation and defense of Master's thesis	12
Total amount of compulsory components:		66
Elective Components of the EP		
EC 1	Analysis of financial markets	6
EC 2	Anti-corruption audit	6
EC 3	Audit of state and municipal finances	6
EC 4	Audit of investment projects	6
EC 5	M&A audit support	6
EC 6	Audit consulting	6
EC 7	Life Safety	6
EC 8	Experimental economic analysis	6
EC 9	Intellectual Property	6
EC 10	Information wars	6
EC 11	Consolidation of financial statements	6
EC 12	Methodology and organization of scientific research	6
EC 13	Monitoring of financial and economic activity	6
EC 14	Accounting of foreign economic activity of the enterprise	6
EC 15	Fundamentals of cyber security	6
EC 16	Legal provision of information security	6
EC 17	Forecasting of socio-economic processes	6
EC 18	World market of goods and services	6
EC 19	Financial exchange activity	6
EC 20	Financial statistics	6
EC 21	Financial corporate control	6
EC 22	Financial management	6
EC 23	Forensic	6
Total amount of elective components:		24
TOTAL AMOUNT OF THE EDUCATIONAL PROGRAMME:		90

For all components of the educational programme, the form of final control is an examination.

2.2. Strucratal-logical scheme of the EP



3. Student certification form

Student certification is carried out in the form of Master's thesis public defense.

Master's thesis should involve solving a complex task or problem in the field of accounting, analysis, control, auditing and/or taxation.

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

Master's thesis 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 programme competences to components of the educational programme

Components	CC1	CC2	CC3	CC4	CC5	CC6	CC7	CC8	EC1	EC2	EC3	EC4	EC5	EC6	EC7	EC8	EC9	EC10	EC11	EC12	EC13	EC14	EC15	EC16	EC17	EC18	EC19	EC20	EC21	EC22	EC23		
GC01	•	•	•	•		•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•		
GC02	•	•	•	•	•	•			•	•	•	•	•		•	•		•	•	•	•	•		•	•	•	•	•	•	•	•		
GC03	•						•	•											•														
GC04	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•		
GC05	•	•					•	•		•	•			•			•	•	•					•		•	•						
GC06		•				•	•	•				•				•																	
GC 07	•	•	•	•	•	•			•	•	•	•	•		•	•		•	•	•	•	•	•		•	•	•	•	•	•	•		
GC 08	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	
GC 09	•	•	•	•	•	•			•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	
GC10	•	•	•	•	•	•	•	•	•	•	•	•	•		•	•		•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	
GC11	•						•	•																									
SC01		•				•	•	•					•		•										•	•				•			
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SC04	•	•	•		•		•	•						•		•						•	•		•								
SC05	•		•	•	•	•	•	•								•	•	•				•	•	•	•								
SC06	•						•	•		•					•																•		
SC07		•				•	•	•		•		•			•			•					•			•				•			
SC08	•			•	•		•	•	•	•				•						•			•										
SC09	•	•					•	•														•											
SC10	•		•				•	•				•					•				•		•	•	•							•	
SC11	•						•	•											•														
SC12	•		•		•		•	•			•			•								•	•		•	•							
SC13	•			•		•	•	•	•							•	•							•		•							
SC 14	•		•	•	•	•	•	•	•			•		•										•	•	•	•						

5. Matrix of providing programme learning outcomes (PO) with appropriate components of the educational programme

Component s	CC 1	CC 2	CC 3	CC 4	CC 5	CC 6	CC 7	CC 8	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	EC 18	EC 19	EC 20	EC 21	EC 22	EC 23		
PO01			
PO 02				
PO03			
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