

3. Educational programmes

3.1. Profile of the educational programme in specialty

071 "Accounting and taxation" (according to the educational programme "Accounting and taxation in international business")

Director of the Master's degree programme

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1. Profile of the educational programme

"Accounting and taxation in international business"
from the specialty 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 Accounting and Taxation
The degree of higher education and the title of the qualification in the original language	Master's degree of higher education Specialization "Accounting and taxation"
The official name of the educational programme	"Accounting and taxation in international business"
Compliance with the standard of higher education of the Ministry of Education and Culture of Ukraine	In accordance with the Higher Education Standard of the Ministry of Education and Culture of Ukraine
Type of diploma and scope of the educational programme	Master's degree, single, 90 ECTS credits, study period 1 year 4 months
Availability of accreditation	Ministry of Education and Science of Ukraine, Ukraine The accreditation period is 2014–2024.
Cycle/level	NRC of Ukraine - level 7, FQ-EHEA-the second cycle, EQF-LLL- level 7
Prerequisites	Availability OS "Bachelor"
Language(s) of instruction	Ukrainian
The term of validity of the educational programme	2024-2025 years
Internet address of the permanent placement of the description of the educational programme	https://knute.edu.ua
2-The purpose of the educational programme	
Training of highly qualified specialists capable of performing professional tasks related to information support for decision-making at all levels of management of an international business entity and interpretation of its reporting based on the use of modern methodological techniques of financial management, accounting, analysis, auditing and taxation.	
3- Characteristics of the educational programme	
Subject area	<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. <i>Training goals</i> : training of specialists capable of solving complex tasks and problems in the field of accounting, analysis,

	<p>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, applied, research
The main focus of the educational programme	<p>Special . Training of accounting and taxation specialists in international companies on the basis of mastering advanced theories of financial management, compliance with international principles of professional ethics, use of modern methodological techniques of accounting, analysis, control, audit and taxation for informational support of management decision-making, promotion 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>
Features of the programme	The program provides the ability to solve loosely structured and unstructured tasks in the field of international activity of the enterprise, in particular accounting and taxation of foreign economic operations, activities of international (transnational) corporations .
4- Suitability of graduates for employment and further education	
Suitability for employment	<p>According to the Classifier of Professions DK 003:2010 graduates can work in the following positions:</p> <ul style="list-style-type: none"> ✓ Heads of financial, accounting, economic and administrative divisions, other heads - 1231; ✓ Chief state tax auditor-inspector-1229.1; ✓ Chief accountant - 1231.1; ✓ Director of a small firm -1317; ✓ Accounting managers (managers) - 1475.2; ✓ Teacher of a higher education institution -2310.2; ✓ Professionals in the field of auditing and accounting -2411; ✓ Research staff (auditing and accounting) - 2411.1; ✓ Auditors and qualified accountants (expert accountant, auditor -2411.2; ✓ Financial and economic security analyst-2414.2; ✓ Specialist accountant - 2419; ✓ Business efficiency consultant - 2419.2;

	<ul style="list-style-type: none"> ✓ Auditor - 2419.3; ✓ Economist in accounting and analysis of economic activity - 2441.1; ✓ Accountant - 3433; ✓ Inspector-auditor -3439; ✓ Tax auditor-inspector - 3443. <p><i>Employment in leading enterprises with foreign investments, international consulting and auditing companies, state (executive) authorities that ensure the implementation of state policy in the field of accounting and taxation, as well as divisions of transnational corporations, other enterprises-subjects of foreign economic activity and in institutions of higher education education</i></p>
Further education	<p>Possibility to study in third cycle programs. <i>Possibilities of professional international certification according to ASSA, CIMA, CAP/CIPA standards/programs.</i> Acquisition of additional qualifications in the postgraduate education system.</p>
5- Teaching and assessment	
Teaching and learning	<p>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 devotes most of his time to the preparation of a master thesis, which he presents and defends before a commission of scientists, specialists in practice, representatives of state bodies, and professional organizations.</p>
Assessment	<p>Written exams, internship, master thesis. Assessment is carried out in accordance with the "Regulations on the evaluation of the results of students' and postgraduate studies at SUTE" and the "Regulations on the organization of the educational process of students".</p>
6-Program competencies	
Integral competence	<p>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>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) competences (SC)</p>	<p>SC 01. 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, <i>in particular in the international context</i> .</p> <p>SC 02. The ability to organize the accounting process and regulate the activities of its executors in accordance with the requirements of legislation and enterprise management, <i>in particular in the international context</i> .</p> <p>SC 03. The ability to apply theoretical, methodological and practical approaches to the organization of accounting, control, planning and optimization of tax calculations, <i>in particular in accordance with international tax legislation</i>.</p> <p>SC04. Ability to prepare financial <i>and non-financial</i> reporting according to international standards, correctly interpret, publish and use relevant information to make effective management decisions.</p> <p>SC05. The 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 , <i>in particular, in order to find opportunities for economic growth and the development of social responsibility of business</i> .</p> <p>SC06. Use international standards of quality control, auditing, review, other assurance and related services in compliance with the requirements of professional ethics in the process of practical activity.</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 <i>and the goals of sustainable development</i> .</p> <p>SC08. Ability to perform administrative and management functions in the field of business entities, public sector bodies , <i>in particular in the international context</i> .</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 , <i>in particular in international business</i> .</p> <p>SC10. The ability to conduct scientific research in order to solve current problems of theory, methodology, organization and practice of accounting, auditing, analysis, control and taxation, <i>in particular in international business</i> .</p>
<p>7 Programme learning outcomes</p>	
	<p>PLO01. Be able to develop and raise one's general cultural and professional level, independently master new work methods and knowledge regarding a comprehensive vision of modern economic and management problems.</p> <p>PLO02. Know the theory, methodology and practice of forming accounting information according to the stages of the accounting process and control for the current and potential needs of management of business entities, taking into account professional judgment.</p>

PLO03. Communicate freely in a foreign language orally and in writing when discussing the results of research and innovations.

PLO04. Organize, develop, model accounting systems and coordinate the activities of the accounting staff, taking into account the needs of the management of business entities, *in particular, international business*.

PLO05. Possess innovative technologies, justify the choice and explain the application of new methods of preparation and provision of accounting information for the needs of management of the business entity.

PLO06. Determine the information needs of users of accounting information in the management of the enterprise, provide advice to the management staff of the business entity regarding accounting information.

PLO07. Develop internal company standards and forms of management and other reporting of economic entities.

PLO08. Justify the choice of the optimal system of taxation of the business entity on the basis of the current tax legislation.

PO09. Form 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 decision-making.

PLO10. Collect, evaluate and analyze financial and non-financial data to generate relevant information for management decision-making purposes.

PLO11. Develop and evaluate the effectiveness of the control system of economic entities.

PLO12. Substantiate 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.

PLO13. Know the international standards of quality control, audit, review, other assurance and related services in compliance with the requirements of professional ethics.

PLO14. 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. Apply scientific methods of research in the field of accounting, auditing, analysis, control and taxation and implement them in professional activity and economic practice.

PLO16. Carry out public business and scientific communications in order to solve communicative tasks in state and foreign languages.

PLO17. Prepare and substantiate conclusions for consulting the owners, management of the business entity and other users of information in the field of accounting, analysis, control, audit, taxation.

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

PLO 19. Be able to design, plan and carry out search and reconnaissance works, to carry out their informational, methodical, material, financial and personnel support.

8-Resource support for programme implementation	
Staff support	Availability of the department responsible for the holders of the master's degree. The presence of scientific and pedagogical workers in the department, who are responsible for the preparation of the master's degree - 14 people with a scientific degree and academic title, including 5 doctors of science. The presence of the head of the department (guarantor of the educational program): a scientific degree and academic title in a relevant or related specialty and at least 10 years of experience in scientific and pedagogical work.
Material and technical support	Classrooms have modern demonstration equipment, computer rooms have equipment with the latest software. Availability of dormitories, cafeterias, dining rooms, a medical center, closed modern sports complexes, a football field with artificial turf, sports grounds, training and choreographic halls, a concert hall, etc.
Informational and educational and methodological support	Availability of information support: official website of SUTE, wireless Internet access points; corporate mail service. Library - 6 reading rooms , 7 subscriptions, multimedia library, hall of foreign literature, hall of card and electronic catalogs, hall of new arrivals of literature, IBA, special sectors - sector of methodical publications of SUTE, hall of dissertations and abstracts. Availability of educational and methodological support: Curriculum, schedule of the educational process; a complex of educational and methodological support for each discipline: course summary and course outline; tasks for practical (seminar, laboratory) classes, recommendations for independent work, tasks or cases for monitoring the knowledge and skills of students, methodological instructions for training, guidelines for the preparation of master thesis, course summary and course outline of internship, etc. Materials from each discipline of the curriculum, including monographs, textbooks, study guides, reference notes of lectures, methodical materials for certification of applicants.
9- Academic mobility	
National credit mobility	Agreements on academic mobility have been concluded on the basis of bilateral agreements between SUTE and higher educational institutions of Ukraine
International credit mobility	Agreements on international academic mobility (Erasmus+), on double graduation , on long-term international projects, internships, etc. have been concluded
Education of foreign students of higher education	Provides an opportunity of training foreign applicants for higher education. Teachers can teach subjects in a foreign language (English)

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

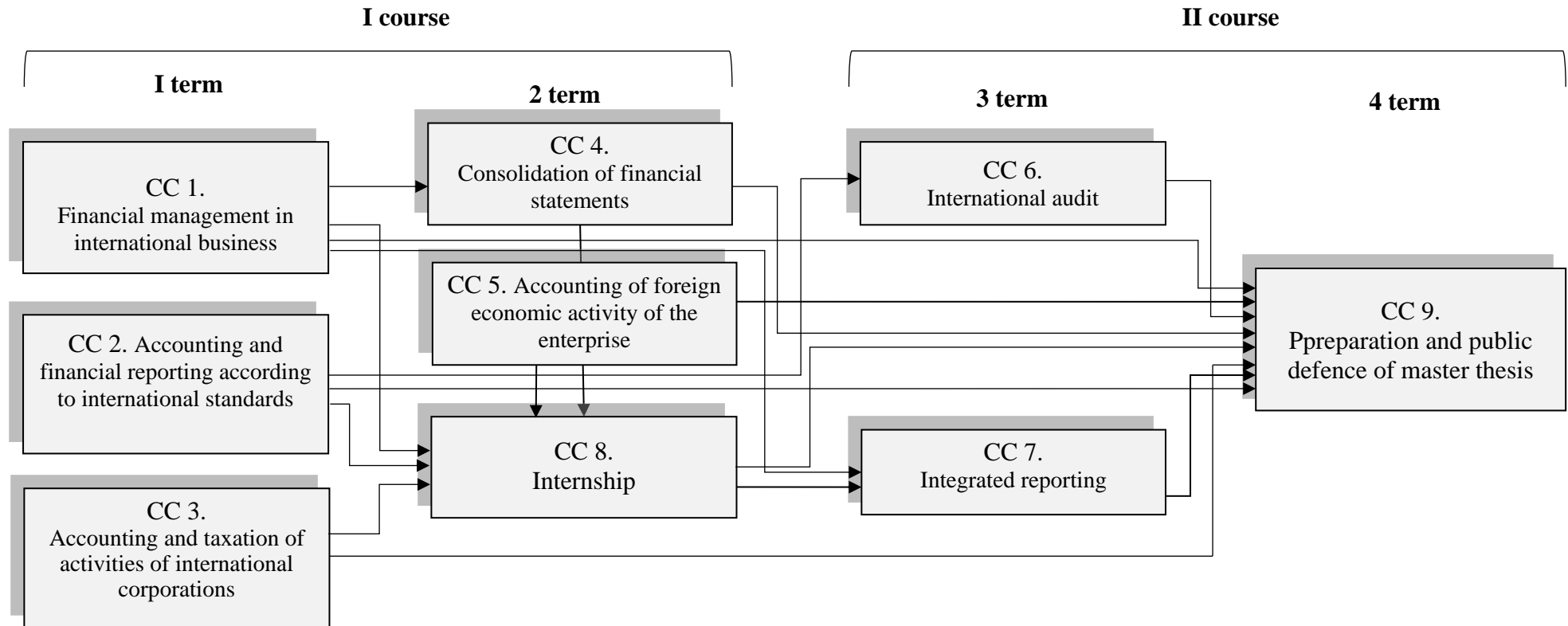
2.1. List of EP components

Code n/a	Components of the educational program (academic disciplines, course projects (works), practices, qualifying exam, master thesis)	Number of credits
1	2	3
Compulsory EP components		
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 activities of international corporations	6
CC 4.	Consolidation of financial statements	9
CC 5.	Accounting of foreign economic activity of the enterprise	6
CC 6.	International audit	6
CC 7.	Integrated reporting	6
CC8	Internship	9
CC 9.	Preparation and public defence of master thesis	12
The total amount of compulsory components		66
Elective EPcomponents		
EC 1.	Administration of taxes and fees	6
EC 2.	English in international financial reporting standards	6
EC 3.	Safety of life	6
EC 4.	Internal audit	6
EC 5.	Information wars	6
EC6.	Corporate management in international companies	6
EC7.	Management of foreign economic activity	6
EC 8.	Methodology and organization of scientific research	6
EC 9.	International standards of professional ethics of accountants	6
EC 10.	Accounting policy of the enterprise	6
EC 11.	Accounting and analytical provision of economic security of the enterprise	6
EC 12.	Fundamentals of cyber security	6
EC 13.	Tax consulting	6
EC 14.	Professional communication in a foreign language	6
EC 15.	Business analytics systems in international business	6
EC 16.	Strategic management accounting	6
EC 17.	Transfer pricing	6
EC18.	Enterprise cost management	6
EC 19.	Forensic	6
The total amount of elective components		24
GENERAL SCOPE OF THE EDUCATIONAL PROGRAMME:		90

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

2.2. Structural and logical scheme of EP



3. Forms of certification of higher education applicants

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, auditing and/or taxation.

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

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

4. Matrix of correspondence of programme competencies to the components of the educational programme

Components Competences	CC 1	CC 2	CC 3	CC 4	CC 5	CC 6	CC 7	CC 8	CC 9	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	
	GC 01	*	*	*	*	*	*	*	*	*	*		*	*		*	*	*	*	*	*		*	*	*	*	*	*	*
GC 02		*	*			*		*			*					*			*	*			*						
GC 03	*	*		*			*	*	*	*				*			*	*	*	*		*	*		*				
GC 04			*	*	*		*	*	*		*				*	*	*	*			*		*	*	*	*		*	*
GC 05	*						*	*	*				*		*		*				*		*			*			
GC 06	*	*	*	*	*	*	*	*	*	*	*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC 07		*		*	*	*	*	*	*	*	*				*	*	*		*	*			*	*		*			
GC08	*	*				*	*	*		*	*			*	*	*						*	*						
GC09	*	*		*			*			*	*	*			*	*			*	*									
GC 10	*	*			*	*	*			*			*		*	*			*	*			*						*
GC11	*						*	*	*				*		*	*	*	*	*				*		*	*	*		
SC01		*	*		*			*	*						*	*				*	*		*		*	*	*		
SC02			*		*			*	*		*		*										*		*	*	*		
SC 03			*		*			*	*	*	*		*									*					*		*
SC04		*		*			*	*	*		*									*					*	*	*		
SC05	*					*	*	*	*					*	*	*					*	*			*	*	*	*	*
SC06						*		*	*				*													*	*	*	*
SC07			*		*	*	*	*	*	*	*	*	*				*		*	*	*	*	*	*	*	*	*	*	*
SC08	*		*					*	*	*	*	*	*		*	*			*	*	*	*	*	*	*	*	*	*	*
SC09			*		*		*	*	*	*	*	*	*									*	*	*	*	*	*	*	*
SC10	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*

**5. Matrix for providing programme learning outcomes
with relevant components of the educational programme**

Components Program and learning outcomes	CC 1	CC 2	CC 3	CC 4	CC 5	CC 6	CC 7	CC 8	CC 9	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
	PLO01	*	*	*	*	*	*	*	*	*	*	*		*		*	*	*	*	*	*		*	*	*	*	*	*
PLO02			*		*	*		*	*										*	*								
PLO03		*				*		*	*		*				*	*							*					
PLO04		*			*		*	*	*										*									
PLO05		*					*	*	*	*				*		*				*	*	*			*			
PLO06	*	*			*			*	*						*				*			*			*	*	*	
PLO07	*						*	*	*				*			*				*					*			
PLO08			*					*	*	*									*			*			*	*	*	
PLO09		*	*	*			*	*	*		*							*							*	*	*	
PLO10	*		*				*	*	*		*	*			*	*	*			*				*	*	*	*	
PLO11						*		*	*																	*		*
PLO12	*					*		*	*	*			*	*	*						*							*
PLO13						*		*	*																			*
PLO14	*	*						*	*	*			*						*			*		*	*			
PLO15		*	*					*	*								*					*						*
PLO16	*	*				*	*	*	*		*						*	*					*		*	*	*	
PLO17			*	*	*	*	*	*	*	*	*		*		*							*	*	*	*	*		*
PLO18	*		*		*	*		*	*		*		*				*	*				*		*	*	*	*	
PLO19	*	*	*	*	*	*	*	*	*	*		*	*		*	*	*	*	*	*	*		*	*	*	*	*	*