

3. Educational program «Accounting and Taxation»

Project team leader (guarantor of the educational program) - Shapovalova A P., Ph.D.in Economics, Associate Professor of **Accounting and Taxation** Department, Docent

1- general information	
Full name ZVO and the structural unit	Kyiv National University of Trade and Economics Faculty of Finance and Accounting Department of Accounting and Taxation
The degree and the name of the qualification in the original language	Junior bachelort's degree in higher education "Accounting and Taxation"Specialization "Accounting and Taxation"
The official title of educational program	Accounting and Taxation
The type of degree and educational programs	Junior bachelort's degree, single, 120 credits ECTS, training period 1 year 10 months.
The presence of the accreditation	
Cycle/level	NFQ of Ukraine – level 5, FQ-EHEA – short cycle, EQF-LLL –level 5
Background	Availability of a complete general secondary education
Language(s) of teaching	Ukrainian
The validity of the educational program	2 years
The web address of the permanent location of the description of the educational program	https://knute.edu.ua
2- The purpose of the educational program	
Formation of general and professional competencies based on the acquisition by the student of theoretical knowledge, skills and abilities of accounting, sufficient for successful performance of professional duties in the field of accounting and taxation, preparation of higher education students for further study in the chosen specialization	
3- Description of the educational program	
Subject area (field of knowledge, speciality, specialization)	Field of study 07 «Management and Administration», Specialty 071 "Accounting and Taxation" Specialization "Accounting and Taxation"
Orientation of educational program	Educational-professional, fundamental, applied program
The educational focus of the educational program and specialization	Emphasis on the study of theoretical and practical principles of accounting, taxation. The list of competencies and programmatic learning outcomes is harmonized with the requirements of the International Accounting Education Standards Board (IAESB) Key words: accounting, taxation
Features	In the cycle of professional and practical training there are disciplines, the study of which will allow to master theoretical knowledge and practical skills of accounting, taxation. Collaboration with professional

	public accounting and auditing organizations
4 - The suitability of graduates to employment and further education	
Suitability for employment	The sphere of professional activity according to the received education in the specialty "Accounting and taxation" is accounting, taxation. Positions that the graduate is able to hold (according to the Classifier of Professions DK 003: 2010): tax and fee consultant; assistant accountant-expert; cashier-expert; accountant; assistant to the head of the enterprise (institution, organization); assistant to the head of another main unit; inventory inspector; inspector-auditor; accountant for registration of accounting data; checker; cashier (at the enterprise, institution, organization)
Further training	Possibility of learning the program of the first cycle FQ-EHEA
5- Teaching and assessment	
Teaching and studying	Learning style is problem-oriented learning. Combined approach to learning. Lectures, laboratories, seminars, practical classes, independent work, course work, industrial practice, teacher consultations
Evaluation	Current control, final control. Assessment is carried out in accordance with the "Regulations on the organization of the educational process of students", "Regulations on the assessment of learning outcomes of students and graduate students", "Regulations on the system of rating assessment of students KNUTE
6- Software competence	
Integral competence	A person's ability to solve typical specialized problems in the field of <i>accounting and taxation</i> or in the learning process, which involves the application of the provisions and methods of <i>economics</i> and is characterized by certain uncertainties, to be responsible for the results of their activities and the activities of others in certain situations.
General competence (GC)	GC 1. Ability to learn and master modern knowledge. GC.2 Ability to abstract thinking, analysis and synthesis. GC 3. Ability to work in a team. GC 4. Ability to work autonomously. GC 05. Appreciation and respect for diversity and multiculturalism. GC 06. Ability to act on the basis of ethical considerations (motives). GC 07. The ability to be critical and self-critical. GC 08. Knowledge and understanding of the subject area and understanding of professional activity. GC 09. Ability to communicate in the state language both orally and in writing. GC 10. Ability to communicate in a foreign language. GC 11. Skills in using modern information systems and communication technologies. GC 12. The ability to act socially responsibly and consciously. GC 13. Ability to conduct research at the appropriate level. GC 14. The ability to exercise their rights and responsibilities 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. GC 15. 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.
Professional competence the specialty (PC)	<p>PC 1. Ability to investigate the tendencies of the development of the economy with the help of tools of macro- and microeconomic analysis, to generalize the evaluation of the manifestation of certain phenomena inherent in modern processes in the economy.</p> <p>PC 2. Ability to use mathematical tools for studying socio-economic processes, solving applied problems in the field of accounting, taxation.</p> <p>PC 3. Ability to display information about business transactions of economic entities in the financial accounting, their systematization, generalization in reporting and interpretation to meet the information needs of decision makers.</p> <p>PC 4. Ability to apply knowledge of law and tax legislation in the practical activities of business entities.</p> <p>PC 5. Ability to conduct an analysis of the enterprise's economic activity and financial analysis for the purpose of making managerial decisions.</p> <p>PC 6. Ability to conduct accounting procedures with the use of specialized information systems and computer technologies.</p> <p>PC 7. Ability to apply audit techniques and assurance services.</p> <p>PC 8. Ability to identify and assess the risks of failure to achieve management objectives of the entity, non-compliance with legislation and regulation of activities, inaccuracy of reporting, preservation and use of its resources.</p> <p>PC 9. Ability to carry out external and internal control over the company's activities and compliance with accounting and taxation legislation.</p> <p>PC 10. Ability to apply ethical principles in the performance of professional duties.</p> <p>PC 11. The ability to demonstrate an understanding of the requirements for professional activity, due to the need to ensure sustainable development of Ukraine, its strengthening as a democratic, social, legal state.</p> <p><i>PC 12. Ability to implement safe technologies, select optimal working conditions and modes, design and organize workplaces based on modern technological and scientific advances in the field of labor protection and life safety</i></p> <p><i>PC 13. Ability to take measures to eliminate the causes of accidents and occupational diseases at work.</i></p>
7 - Program learning outcomes	
	<p>PLO 1. Know and understand the economic categories, laws, causal and functional relationships that exist between processes and phenomena at different levels of economic systems.</p> <p>PLO 2. 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>PLO 3. Define the essence of objects of accounting, analysis, control, audit, taxation and understand their role and place in economic activity.</p> <p>PLO 4. Form financial, tax and statistical reporting of enterprises</p> <p>PLO 5. Have <i>базовим</i> methodological tools for accounting and taxation of economic activity of enterprises.</p> <p>PLO 6. Understand the peculiarities of the practice of accounting and taxation of enterprises of different forms of ownership, organizational and legal forms of management and types of economic activity.</p>

	<p>PLO 7. 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 in enterprises.</p> <p>PLO 8. Understand the organizational and economic mechanism of enterprise management and evaluate the effectiveness of decision-making using accounting and analytical information.</p> <p>PLO 9. Identify and assess the risks of economic activity of enterprises.</p> <p>PLO 10. Understand the theoretical foundations of auditing and be able to apply its methods and procedures.</p> <p>PLO 11. To determine the directions of increasing the efficiency of formation of financial resources, their distribution and control of use at the level of enterprises of different organizational and legal forms of ownership.</p> <p>PLO 12. Use specialized information systems and computer technology for accounting, analysis, control, audit and taxation.</p> <p>PLO 13. Understand the peculiarities of the functioning of enterprises in modern business conditions and demonstrate an understanding of their market positioning.</p> <p>PLO 14. Be able to apply economic and mathematical methods in the chosen profession.</p> <p>PLO 15. Have general scientific and special methods of research of socio-economic phenomena and economic processes at the enterprise.</p> <p>PLO 16. Possess and apply knowledge of state and foreign languages for the formation of business papers and communication in professional activities.</p> <p>PLO 17. To be able to work both independently and in a team, to show leadership qualities and responsibility in work, to adhere to ethical principles, to respect individual and cultural diversity.</p> <p>PLO 18. Analyze the development of accounting systems, models and methods at the national levels .</p> <p>PLO 19. Adhere to a healthy lifestyle, safety of employees and take measures to preserve the environment.</p> <p>PLO 20. Perform professional functions taking into account the requirements of social responsibility, labor discipline, be able to plan and manage time.</p> <p>PLO 21. Understand the requirements for activities in the specialty, due to the need to ensure sustainable development of Ukraine, its strengthening as a democratic, social, legal state.</p> <p>PLO 22. 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>PLO 23. Preserve and increase the achievements and values of society based on understanding the place of the subject area in the general system of knowledge, 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 the department responsible for preparing applicants for higher education " Junior bachelor". The presence of the scientific and pedagogical staff of the department, which is responsible for the training of applicants for higher education, " Junior bachelor" - 14 people with a degree and academic rank, including 5 doctors of sciences. Presence of the head of the department (the guarantor of the educational program): a degree and a scientific degree in the corresponding specialty and experience of scientific and pedagogical</p>

	work not less than 10 years.
Material and technical support	Educational audiences are equipped with modern demonstration equipment, computer rooms - the technique with the latest software versions. Availability of dormitories, cafeterias, dining rooms, medical centers, closed modern sports complexes, a football field with an artificial lawn, sports grounds, training and choreography halls, a concert hall, etc.
Information and teaching and methodological support	<p>Availability of information support: The official web site of KNUTE; wireless access point to the Internet; corporate mail service.</p> <p>Library - 6 reading rooms, 7 subscriptions, the multimedia library, the hall of foreign literature, the hall of card and electronic catalogs, the hall of new revenues of literature, the IBA, special sectors - the sector of methodological publications KNUTE; the dissertation and abstracts.</p> <p>Presence of teaching and methodological support: Curriculum, schedule of educational process; a complex of teaching and methodological support for each discipline: programs and work programs; tasks for practical (seminar, laboratory) classes, recommendations for independent work, tasks or cases for controlling students' knowledge and abilities, methodological guidelines for the preparation of course papers, programs and work program of industrial practice, etc.</p> <p>Training materials from each discipline of the curriculum, including monographs, textbooks, manuals, lecture notes, methodical materials for the certification of applicants.</p>
9- Academic mobility	
National Credit Mobility	Agreements on academic mobility have been concluded on the basis of bilateral agreements between KNUTE and the ZVO of Ukraine
International Credit Mobility	Contracts for international academic mobility (Erasmus +), double diplomas, long-term international projects, internships, etc.
Teaching foreign applicants for higher education	Provides the opportunity to study foreign students of higher education. Teachers can teach subjects in a foreign language (English)

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

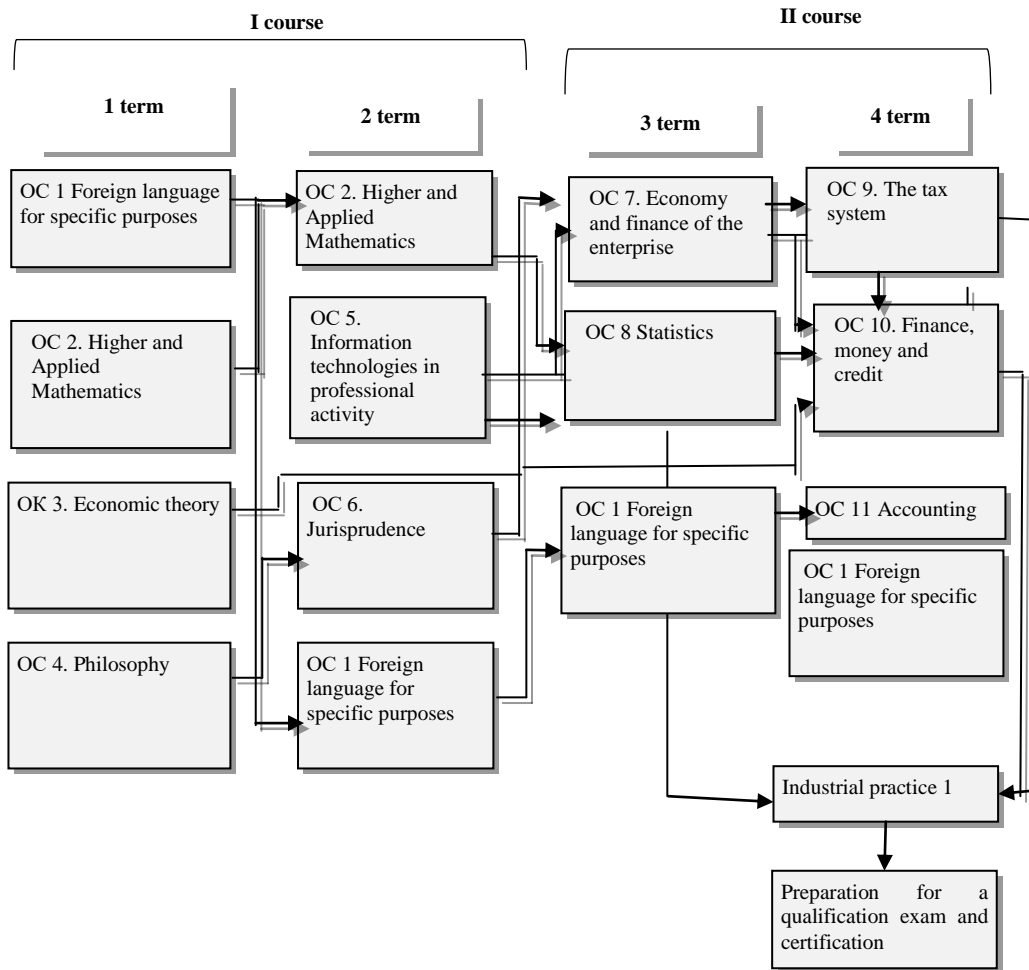
2.1 The List of Components of the Educational Program

Code	Components of educational programs (disciplines, course projects (work), practice, qualifying examination, graduation thesis)	The number of credits
1	2	3
Obligatory Components of EP		
OC 1.	Foreign language for specific purposes	21
OC 2.	Higher and Applied Mathematics	12
OC 3.	Economic theory	6
OC 4	Philosophy	6
OC 5.	Information technologies in professional activity	6
OC 6.	Jurisprudence	6
OC 7.	Economy and finance of the enterprise	6

OC 8.	Statistics	6
OC 9.	The tax system	6
OC 10.	Finance, money and credit	6
OC 11.	Accounting	5
The Total Volume of Obligatory Components		86
Selected components of EP		
SC 1.	Web-design and Web-programming	6
SC 2.	Bank operations	6
SC 3.	Life safety	6
SC 4.	Budget system	6
SC 5.	Diplomatic and business protocol and etiquette	6
SC 6.	E-commerce	6
SC 7.	Electronic document management	6
SC 8.	Enterprise Foreign Economic Activity	6
SC 9.	Cultural heritage of Ukraine	6
SC 10.	Marketing	6
SC 11.	Business process modeling	6
SC 12.	National interests in world geopolitics and geoeconomics	6
SC 13.	Elocution	6
SC 14.	Political Science	6
SC 15.	Psychology	6
SC 16.	World culture	6
SC 17.	Social leadership	6
SC 18.	Sociology	6
SC 19.	The Ukrainian language for specific purposes	6
The total volume of the Selected components		30
	Production practice	3
	Attestation (Qualifying Exam)	1
THE TOTAL AMOUNT OF THE EDUCATIONAL PROGRAM		120

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

2.2. Structural-logical scheme of EP



3. Forms of certification of applicants for higher education

Certification is carried out in the form of a qualifying examination. The qualifying exam involves checking the achievement of learning outcomes defined by the Standard of Higher Education and the educational program of the junior bachelor's degree in higher education in the specialty "Accounting and Taxation".

4.1. Matrix of compliance of program competencies with the obligatory components of the educational program

Components											
competencies	OC 1	OC 2	OC 3	OC 4	OC 5	OC 6	OC 7	OC 8	OC 9	OC 10	OC 11
GC 01	*	*	*	*	*	*	*	*	*	*	*
GC 02	*	*	*	*	*	*	*	*	*	*	*
GC03	*	*	*	*	*	*	*	*	*	*	*
GC04	*	*	*	*	*	*	*	*	*	*	*
GC05				*		*					
GC06				*		*					
GC07				*							
GC08	*	*	*	*	*	*	*	*	*	*	*
GC09		*	*	*	*	*	*	*	*	*	*
GC 10	*										
GC 11					*						
GC 12	*		*	*		*			*	*	*
GC 13		*	*	*	*	*	*	*	*	*	*
GC14			*	*		*					
GC 15			*	*		*				*	
PC 01			*				*	*			*
PC 02		*	*					*		*	*
PC 03										*	*
PC 04						*			*		
PC 05							*				
PC 06					*						
PC 07											
PC 08							*		*		
PC 09											
PC 10				*							
PC 11			*			*			*	*	
PC 12											
PC 13											

4.2. Matrix of correspondence of program competencies to selective components of the educational program

Components competencies	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
GC 01	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC 02	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC03	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC04	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC05														*					
GC06					*				*							*			
GC07														*	*				
GC08	*	*	*	*	*	*	*	*		*	*	*	*	*	*	*	*	*	*
GC09	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC 10													*						
GC 11	*					*	*												
GC 12			*	*	*	*	*		*	*	*	*	*	*	*	*	*	*	*
GC 13		*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC14				*	*	*	*		*			*	*	*	*	*	*	*	*
GC 15			*						*			*		*		*		*	*
PC 01		*		*						*		*						*	
PC 02											*								
PC 03																			
PC 04		*		*		*	*	*											
PC 05								*		*	*								
PC 06	*																		
PC 07													*						
PC 08											*								
PC 09																			
PC 10					*				*				*		*		*		
PC 11								*	*			*		*		*		*	*
PC 12			*																
PC 13			*																

5.1. Matrix for providing program learning outcomes (PLOs) with the relevant mandatory components of the educational program

<i>Components</i>											
<i>Program learning outcomes</i>	OC 1	OC 2	OC 3	OC 4	OC 5	OC 6	OC 7	OC 8	OC 9	OC 10	OC 11
PLO1			*	*		*	*	*	*	*	*
PLO2							*	*	*	*	*
PLO3									*	*	*
PLO4							*	*	*		*
PLO5								*	*		*
PLO6							*		*	*	*
PLO7									*	*	
PLO8							*		*		*
PLO9							*		*	*	*
PLO10									*		*
PLO11							*				
PLO12					*				*		*
PLO13			*			*	*	*	*	*	*
PLO14		*			*		*	*		*	*
PLO15				*	*	*	*	*	*	*	*
PLO16	*	*	*	*	*	*	*	*	*	*	*
PLO17	*		*	*	*		*	*	*	*	*
PLO18											*
PLO19			*	*							*
PLO20			*				*	*	*	*	*
PLO21			*	*					*		*
PLO22			*	*			*	*	*	*	*
PLO23				*							*

5.2. Matrix for providing program learning outcomes (PLOs) with appropriate selective components of the educational program

Components																			
Program learning outcomes	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
PLO1				*				*				*		*					
PLO2											*								
PLO3																			
PLO4																			
PLO5																			
PLO6																			
PLO7				*															
PLO8								*		*									
PLO9																			
PLO10																			
PLO11		*																	
PLO12	*					*	*												
PLO13				*				*		*									
PLO14																			
PLO15								*										*	
PLO16													*						*
PLO17					*				*				*		*	*	*		
PLO18																			
PLO19			*															*	
PLO20															*			*	
PLO21												*							
PLO22														*					
PLO23			*																

