

3. Educational programme.

Head of the project group (Director of the Master's degree programme)

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Accounting and Taxation

3.1. Profile of educational programme "Accounting and Tax Consulting" in 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 Accounting and Taxation
Academic Degree/ Vocational education and training Degree and the name of the qualification in the original language	Master's degree Subject area «Accounting and Taxation»
Official name of the educational programme	«Accounting and Tax Consulting»
Compliance with the standard of higher education of the Ministry of Education and Science of Ukraine	Comply with the MES standards of higher education of Ukraine
Type of diploma and the volume of the educational programme	Master's degree, unitary, 90 ECTS credits, term of training for 1 year 4 months
Availability of accreditation	Ministry of education and science of Ukraine, Ukraine Validity of accreditation 2014–2024 years.
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 educational programme	2022–2024 year
Internet address of the permanent description of the educational programme	https://knute.edu.ua
2 - The purpose of the educational program	
To train highly qualified specialists who are able to form and interpret the information necessary for decision-making at all levels of management on the basis of the acquired programme competencies in accounting and taxation; provide consulting services for the organization and optimization of tax policy of the enterprise; solve complex tasks and problems characterized by uncertainty of conditions and requirements.	
3 – Characteristics of the educational programme	
Field of study, Subject area, educational programme	<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 purposes:</i> training of specialists capable of solving complex tasks and problems in the field of accounting, analysis, control, auditing,

	<p>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>Methods, techniques and technologies: general scientific and special methods of researching the regularities of the functioning of the modern economy at the macro- and micro-level, economic-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-professional, applied, research
The main focus of the educational programme	<p>Special. Provides training in the field of accounting and tax consulting based on modern theories and systems, advanced methods of accounting, analysis, control, audit and taxation, development, implementation and use of information systems and technologies that ensure the implementation of tasks in the field of accounting, analysis, control, audit and taxation; accounting and analytical tools for assessing the value of business and innovative methodological approaches to the use of accounting information for decision-making in the management system of the business entity.</p> <p>The list of competencies and program learning outcomes is adapted to the requirements of International Accounting Education Standards Board, IAESB.</p> <p>Key words: accounting, taxation, tax consulting, analysis, control, audit, accounting outsourcing, tax management.</p>
Features of the educational programme	<p>The programme provides the ability to solve complex poorly structured and unstructured tasks in specialized areas, including the collection, interpretation, analysis and control of information on the facts of economic activity of the entity, accounting and tax consulting services.</p> <p>The educational program is accredited by the Chartered Institute of Management Accountants of Great Britain (CIMA), September, 2019 y.</p>
4 – Eligibility of graduates to employment and further training	
Eligibility for employment	<p>The graduate is eligible for employment, work and hold positions in accordance with the National Classifier of Ukraine “Classifier of professions DK 003: 2010”, in particular:</p> <ul style="list-style-type: none"> ✓ Heads of financial, accounting, economic and administrative departments, other managers – 1231 ✓ Chief State Tax Auditor-Inspector – 1229.1 ✓ Chief Accountant – 1231.1 ✓ Director of a small firm – 1317 ✓ Accountant (Managing Accountant) manager – 1475.2 ✓ Lecturer of higher education institutions – 2310.2 ✓ Professionals in the field of audit and accounting– 2411 ✓ Scientists (Researchers) (audits and accounting)– 2411.1 ✓ Auditors and qualified accountants (expert accountant, accountant-auditor) – 2411.2 ✓ Financial and economic security analyst– 2414.2

	<ul style="list-style-type: none"> ✓ Specialist-accountant – 2419 ✓ Entrepreneurship efficiency consultant – 2419.2 ✓ 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 domestic and international companies, consulting and auditing companies, public sector enterprises, small and medium-sized businesses as specialists in accounting, auditing, economic analysis, business analysts, accounting and tax consultants, automation of accounting and use of information systems and technologies, as well as in higher education institutions.</i></p>
Further training	<p>Opportunity to train according to the programs of the Third (PhD) Cycle of higher education.</p> <p><i>Opportunities for professional international certification according to standards / programs of CIMA, CAP/CIPA.</i></p> <p>Acquisition of extra qualifications in the system of postgraduate education studies.</p>
5- Teaching and assessment	
Teaching and training	<p>Student-centered, self-study and problem-oriented training.</p> <p>During the first year of training the student chooses the direction of research; during the last year of training student has been devoting most of his time to the preparation of the final Master thesis, and for public defence to the commission of professionals in accounting, auditing and taxation.</p>
Assessment	<p>Written exams, Practical training, Bachelor thesis public preparation and defense. Assessment is carried out in accordance with the Regulations on the Assessment of Student and Graduate Student Learning Outcomes and the Regulations on the Organization of the Educational Process.</p>
6 – Programme competencies	
Integral competence	<p>Ability to solve complex tasks and problems in professional activities or in the process of training in accounting, analysis, control, audit, taxation or in the process of training, which involves research and / or innovation and is characterized by uncertainty of conditions and requirements.</p>
General competencies (GC)	<p>GC01. Ability to identify, set and solve tasks and problems.</p> <p>GC02. Ability to communicate in a foreign language.</p> <p>GC03. Skills in using of information and communication technologies.</p> <p>GC04. Ability to conduct research at the appropriate level.</p> <p>GC05. Ability to generate new ideas (creativity).</p> <p>GC06. Ability to discover, to process and analyze information from various sources.</p> <p>GC07. Ability to work in an international context.</p> <p>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>
Professional	<p>PC01. Ability to generate and use accounting information to make</p>

<p>competence of the specialty (PC)</p>	<p>effective management decisions at all levels of enterprise management in order to increase the efficiency, effectiveness and social responsibility of the business.</p> <p>PC02. Ability to organize the accounting process and regulate the activities of its executors in accordance with the requirements of enterprise management.</p> <p>PC03. Ability to apply theoretical, methodological and practical approaches to the organization of accounting, control, planning and optimization of tax calculations.</p> <p>PC04. Ability to prepare and interpret correctly financial statements in accordance with international standards, to disclose and use relevant information for making effective management decisions.</p> <p>PC05. Ability to apply methods and techniques of modern management systems' analytical support, taking into account the enterprise's development strategy in conditions of uncertainty, risk and / or asymmetry of information.</p> <p>PC06. Ability to use international standards of quality control, audit, inspection, other assurance and related services in compliance with the requirements of professional ethics in the process of practical activities.</p> <p>PC07. Ability to formulate tasks, improve methods and implement modern methods of financial and management accounting, analysis, audit and taxation in accordance with the strategic objectives of the enterprise.</p> <p>PC08. Ability to perform administrative and managerial functions in the sphere of economic entities' activity, public sector institutions.</p> <p>PC09. Ability to carry out activities to advise owners, enterprise management and other users of information in the field of accounting, analysis, control, audit, taxation.</p> <p>PC10. Ability to conduct research aimed on current issues in the theory, methodology, organization and practice of accounting, auditing (internal audit), analysis, control and taxation.</p>
<p>7 – Program learning outcomes</p>	
	<p>PO01. Ability to develop and improve their general cultural and professional level, independently master new methods of work and knowledge of a comprehensive vision of modern economics and management.</p> <p>PO02. To 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, taking into account professional judgment.</p> <p>PO03. To communicate fluently (orally and in writing) in a foreign language when discussing research and innovation results.</p> <p>PO04. To organize, develop and model accounting systems, to coordinate the activities of accounting staff, taking into consideration the needs of business management.</p> <p>PO05. To possess innovative technologies, justify the choice and explain the application of new methods of preparation and provision of accounting information for the management of the business entity.</p> <p>PO06. To determine the users' information needs of accounting information in the management of the enterprise, provide advice to management personnel of the business entity on accounting information.</p> <p>PO07. To develop internal standards and forms of management and other reporting documents of business entities.</p> <p>PO08. To justify the choice of the optimal taxation system of the</p>

	<p>business entity activity on the basis of current tax legislation.</p> <p>PO09. To prepare financial statements in accordance with national and international standards for business entities at the corporate level, disclose and use relevant information for making management decisions.</p> <p>PO10. To collect, evaluate and analyze financial and non-financial data to generate relevant information for making management decisions.</p> <p>PO11. To develop and evaluate the effectiveness of the business entities control system.</p> <p>PO12. To justify innovative approaches to information support of the control system for the use of the resource potential of business entities and public sector institutions, taking into account the business development strategy.</p> <p>PO13. To know the international standards of quality control, audit, inspection, other assurance and related services in compliance with professional ethics.</p> <p>PO14. To justify the choice and procedure for the application of management information technologies for accounting, analysis, audit and taxation in the system of making management decisions in order to optimize them.</p> <p>PO15. To apply scientific research methods in the field of accounting, auditing, analysis, control and taxation and implement them in professional activities and business 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 to advice owners, management of the business entity and other users of information in the field of accounting, analysis, control, audit, taxation.</p> <p>PO18. Adhere to the norms of professional and academic ethics, maintain a balanced relationship with team members (team), consumers, contractors, contact audiences.</p> <p>PO19. Be able to design, plan and conduct search and exploration work, to carry out their informational, methodological, material, financial and personnel support.</p>
8 – Resource support for the implementation of the programme	
Personnel support	<p>The presence of a department responsible for training students for Master’s degree. Presence in the department of Academic staff, who are responsible for training students for Master’s degree. Project group: 14 employees with a scientific degree and academic title including 5 doctors of sciences.</p> <p>The Head of the department (Director of the Master’s degree programme) has a scientific degree and academic title in the relevant subject area and experience of scientific work and teaching for at least 10 years.</p>
Material and technical support	<p>Lecture halls are equipped with modern demonstration equipment, computer rooms with the latest software equipment.</p> <p>Availability of dormitories, cafeterias, canteens, medical center, closed modern sports complexes, football field with artificial turf, sports grounds, gyms and choreographic halls, concert hall, etc.</p>
Information and teaching-methodological support	<p>Availability of information support: official SUTE website; Wi-Fi, Internet; corporate mail service. Library - 6 reading rooms, 7 subscriptions, multimedia library, hall of foreign literature, hall of card and electronic catalogs, hall of new literature, IBA, special sectors -</p>

	<p>sector of methodical publications SUTE, Thesis's and Essays hall.</p> <p>Availability of educational and methodological support: Curriculum, schedule of the educational process; a set of educational and methodological support for each course: educational programmes and course outline; tasks for practical training, seminar and laboratory classes, recommendations for independent work, tasks or cases for awareness and skills control of students, methodical instructions on preparation of Thesis, Course Summary, Course Outline, practical training etc.</p> <p>Documentation for each course of the curriculum, including monographs, coursebooks, handbooks, basic outline of lectures, course guidebooks for the certification of students.</p>
9 - Academic mobility	
National Credit Mobility	Academic mobility agreements have been signed on the basis of bilateral agreements between SUTE and the Institutions of higher education of Ukraine.
International Credit Mobility	Contracts for international academic mobility (Erasmus +), double diplomas, long-term international projects, internships, etc. have been signed.
Training of foreign students	Provides the opportunity of foreign students training Lecturers can teach subjects in a foreign language (English)

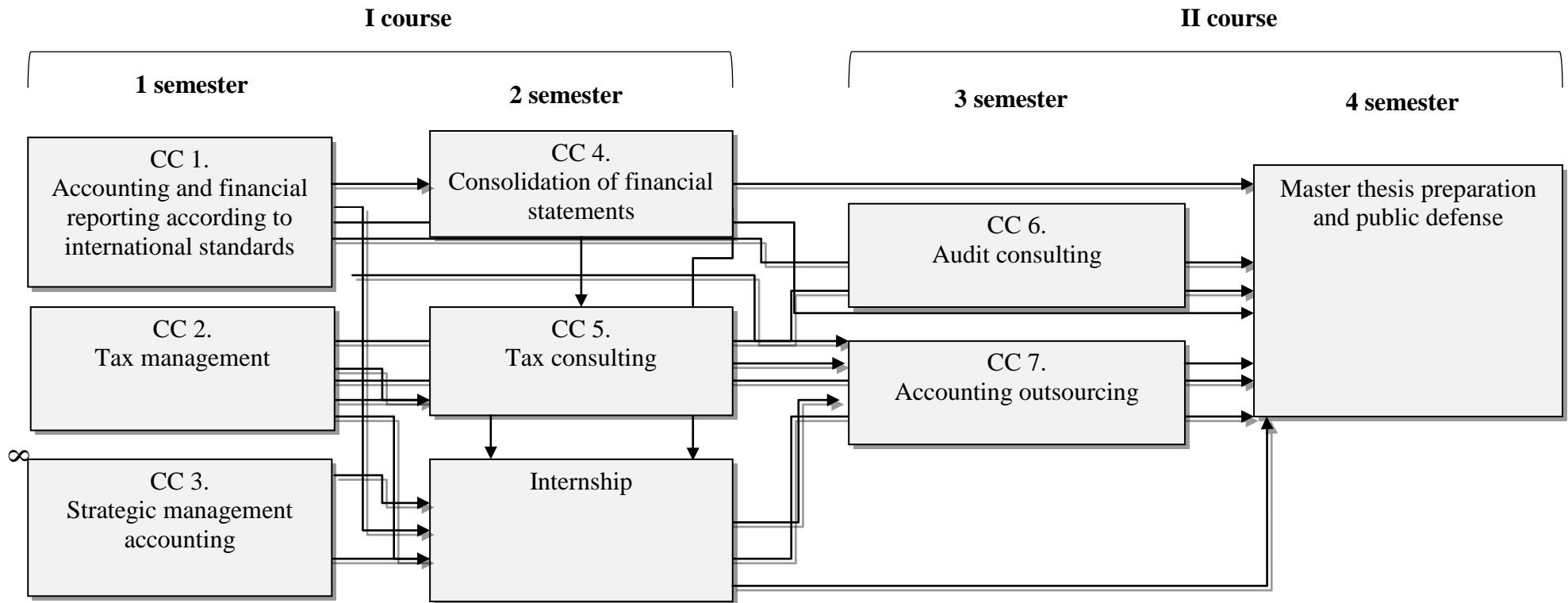
2. List of components of the educational programme and their logical consistency.

2.1. List of components of the EP

Code a/d	Components of the educational programme (academic courses, internship, Master thesis)	Amount of credits
1	2	3
Compulsory components of the EP		
CC 1.	Accounting and financial reporting according to international standards	6
CC 2.	Tax management	6
CC 3.	Strategic management accounting	6
CC 4.	Consolidation of financial statements	6
CC 5.	Tax consulting	6
CC 6.	Audit consulting	9
CC 7.	Accounting outsourcing	6
Total amount of compulsory components:		45
Elective components of the EP		
EC 1.	Tax administration	6
EC 2.	Audit of investment projects	6
EC 3.	Tax audit	6
EC 4.	Life Safety	6
EC 5.	Internal audit	6
EC 6.	Economic diagnostics of the enterprise	
EC 7.	Integrated reporting	6
EC 8.	Information systems and technologies in management	6
EC 9.	Information wars	
EC 10.	Consulting	6
EC 11.	Methodology and organization of scientific research	6
EC 12.	International standards of professional ethics of accountants	6
EC 13.	Accounting in foreign economic activity of the enterprise	6
EC 14.	Accounting and taxation of international corporations	6
EC 15.	Accounting policy of an enterprise	6
EC 16.	Accounting and analytical support for the economic security of enterprise	6
EC 17.	Fundamentals of cyber security	
EC 18.	Valuation and accounting of intangible assets	6
EC 19.	Tax Law	6
EC 20.	Professional communication in a foreign language	6
EC 21.	Strategic analysis	6
EC 22.	Transfer pricing	6
EC 23.	Management of an enterprise cost	6
EC 24.	Financial management	6
Total amount of elective components:		24
Internship		
Internship		9
Certification		
Master thesis preparation and public defense		12
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. Forms of student's certification.

Certification of students is carried out in the form of Master's thesis public defense.

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

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

The final 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.

3.4. Matrix of correspondence of programme competences to components of the educational programme.

Components	CC 1	CC 2	CC 3	CC 4	CC 5	CC 6	CC 7	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	EC 24
GC01	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		*	*	*	*	*	*	*		*	*	*	*	*	*	*
GC02	*														*	*							*					*			
GC03		*	*	*	*		*								*	*				*			*		*				*		
GC04	*	*	*	*	*	*	*								*				*												
GC05					*	*	*							*	*		*					*							*		
GC06	*	*	*		*			*	*	*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC07	*			*			*							*	*				*	*	*	*	*					*		*	*
GC08	*		*		*	*	*	*	*	*		*			*			*							*				*	*	*
GC09	*	*	*	*	*	*	*				*			*					*	*								*			
GC10	*	*		*	*	*	*					*		*				*	*							*					
GC11		*	*	*	*	*	*					*						*		*						*					
PC01	*		*	*	*		*					*								*	*	*	*	*		*			*		
PC02			*				*			*										*	*	*	*	*		*					
PC03		*			*		*	*		*										*	*	*	*	*			*		*		
PC04	*			*										*					*		*										
PC05		*	*										*	*		*	*								*				*		*
PC06						*			*	*		*																			
PC07			*		*	*	*				*	*		*					*	*			*	*				*			
PC08		*									*							*				*									*
PC09	*	*	*		*	*	*	*	*	*		*	*	*	*		*			*	*	*	*	*				*		*	*
PC10	*	*	*	*	*	*	*							*						*	*	*	*			*					*

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

Components Programme learning outcomes	Components																															
	CC 1	CC 2	CC 3	CC 4	CC 5	CC 6	CC 7	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	EC 24	
PO01	*	*	*	*	*	*	*	*	*	*		*	*	*	*		*	*	*	*	*	*	*		*	*	*	*	*	*	*	*
PO02				*			*												*	*	*	*	*		*	*	*	*	*	*	*	
PO03	*																										*					
PO04	*	*			*		*							*						*		*										
PO05	*				*		*								*									*								
PO06		*	*				*													*		*					*			*	*	
PO07			*																				*									
PO08		*			*			*		*												*		*			*			*		
PO09	*			*			*							*							*		*		*		*			*		
PO10			*							*		*				*								*				*	*		*	
PO11			*			*			*			*																	*	*		
PO12						*				*																						
PO13						*			*	*																						
PO14			*				*								*							*	*		*			*				
PO15	*	*			*	*	*													*												
PO16	*	*	*	*	*	*	*												*								*				*	
PO17			*	*	*	*	*		*	*	*	*	*	*			*			*		*					*	*	*	*	*	
PO18		*		*	*	*	*										*	*	*	*	*	*	*		*	*	*	*	*	*	*	
PO19	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		*	*	*	*	*	*	*	*		*	*	*	*	*	*	*

