

### 3. Educational program

Profile of educational program in specialty 071

"Accounting and taxation" (specialization "Financial analytics")

Program team manager (program guarantor) is Candidate of Economic Sciences, Assoc. Professor of the Department of Financial Analysis and Audit V.Iu. Hordopolov

<b>1- General Information</b>	
<b>Full name of HEI (Higher Educational Institution) and structural unit</b>	State University of Trade and Economics, Faculty of Finance and Accounting, Department of Financial Analysis and Audit
<b>Level of higher education and qualification name in the original language</b>	Master's degree Specialty "Accounting and Taxation" Specialization "Financial analytics"
<b>Official name of educational program</b>	"Financial analytics"
<b>Diploma type and volume of the program</b>	Master diploma, a unit, 90 ECTS credits, training period 1 year 4 months
<b>Accreditation</b>	Ministry of Education and Science of Ukraine. Ukraine. Accreditation period - 2014-2024.
<b>Cycle / Level</b>	NQF of Ukraine (National Qualifications Framework of Ukraine) – seventh level, FQ-EHEA – second cycle, EQF-LLL– seventh level
<b>Preconditions</b>	Bachelor's degree
<b>Language of instruction</b>	Ukrainian
<b>Program validity period</b>	2024 рік
<b>Internet address for permanent placement of the</b>	<a href="https://knute.edu.ua/">https://knute.edu.ua/</a>

<b>program description</b>	
<b>2 – Educational Program Aim</b>	
<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 programs for researchers, experts in the field of communications, teachers.</p>	
<b>3 – Educational Program Characteristics</b>	
<b>Subject Area (field of knowledge, specialty, specialization)</b>	<p>Field of knowledge 07 “Management and Administration”</p> <p>Specialty 071 “Accounting and Taxation”</p> <p>Specialization “Financial analytics”</p>
<b>Educational program orientation</b>	<p>Educational and professional, professional, practical.</p> <p>Emphasis on in-depth study of the modern paradigm of financial analysis for the study of socio-economic phenomena, processes at the macro- and microeconomic level.</p>
<b>Main focus of the educational program and specialization</b>	<p>Emphasis on a broad review and in-depth knowledge of financial, strategic and experimental analysis of business entities based on modern interdisciplinary approaches. Ability to understand and critically evaluate the transformational processes considering in society</p> <p>Key words: financial analysis, business analysis, strategic analysis, analytical support, analytical modeling, experimental economic analysis.</p>
<b>Features of the program</b>	<p>The program foresees the necessity for research and practice.</p> <p>The program provides the ability to solve complex problems in specialized areas, to perform financial analysis of economic systems.</p>
<b>4 – Graduates’ suitability for employment and further learning</b>	
<b>Suitability for employment</b>	<p>After graduation in accordance with the educational-professional program, 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 the field of civil service,</p>

	<p>audit, accounting, labor and employment, marketing, business efficiency, rationalization of production and intellectual property</p> <p>2411 Professionals in 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 Labor economist.</p> <p>2414 Professionals on financial and economic security of enterprises, institutions and organizations.</p> <p>2414.2 Professionals on financial and economic security.</p> <p>2419.3 State auditor.</p> <p>2419.3 Specialist-accountant.</p> <p>2433 Professionals in the field of information and information analysis.</p> <p>2433.2 Consolidated information analyst.</p> <p>244 Professionals in economics, sociology, archeography, archeology, geography, criminology and paleography</p> <p>2441.2 Investment analyst.</p> <p>2441.2 Lending analyst.</p> <p>2441.2 Economist.</p> <p>2441.2 Economist in accounting and business analysis.</p> <p>2441.2 Economist of taxes and duties.</p> <p>2441.2 Economist of financial performance</p> <p>2441.2 Economic adviser.</p> <p>2441.2 Economic consultant.</p> <p>2441.2 Member of the Audit Commission.</p> <p>2441.2 Member of the supervisory board.</p>
<b>Further learning</b>	Opportunity to study in the third level of higher education.
<b>5- Teaching and Assessment</b>	
<b>Teaching and training</b>	Student-centered learning, self-study, problem-oriented learning with the obligatory use of lectures, seminars, practical classes on problem solving, implementation of projects and research, preparation of final qualifying work.
<b>Assessment</b>	Assessment is carried out in accordance with the

	<p>"Regulations on organization of educational process of students" and "Regulations on the assessment of learning outcomes of students and graduate students."</p> <p>Written exams, tests, current control, essays, presentations, self-study, distance learning, scientific article, and defense of the final qualification work.</p>
<b>6 – Program Competences</b>	
<b>Integral competence (IC)</b>	Ability to solve complex tasks and problems in the field of professional activities in accounting, analysis, control, audit, taxation or in the learning process, which involves research and / or innovation activities and is characterized by uncertainty of conditions and requirements.
<b>General competencies (GC)</b>	<p>GC01. Ability to identify, pose and solve problems.</p> <p>GC02. Ability to communicate in a foreign language.</p> <p>GC03. Skills in the use 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 search, 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>
<b>Professional Competences (PC)</b>	<p>PC01. Ability to generate 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 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>PC02. Ability to organize the accounting process and regulate the activities of its executors in accordance with the requirements of the legislation and</p>

	<p>management of the enterprise.</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 financial statements in accordance with international standards, to correctly interpret, publicize and use relevant information to make effective management decisions.</p> <p>PC05. Ability to apply methods and techniques of analytical support of modern management systems, considering the development strategy of the enterprise in conditions of uncertainty, risk and / or asymmetry of information.</p> <p>PC06. 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 techniques 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 field of activity of economic entities, public sector authorities.</p> <p>PC09. Ability to advise the owners, management of the enterprise and other users of information in the field of accounting, analysis, control, audit, taxation</p> <p>PC10. Ability to conduct research to solve current issues in the theory, methodology, organization and practice of accounting, auditing analysis, control and taxation.</p> <p>PC 11. <i>Ability to analyze financial and non-financial data to generate relevant information for management decisions.</i></p> <p>PC 12. <i>Ability to apply knowledge of theoretical, methodological and practical provisions of the analytical process, to develop and evaluate the effectiveness of management decisions of business entities.</i></p> <p>PC 13 <i>Ability to use modern information and software to obtain and process data in the field of experimental,</i></p>
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	<p><i>financial and strategic analysis.</i></p> <p>PC 14. <i>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>
<b>7 – Program Learning Outcomes (PLO)</b>	
	<p>PLO1. Ability to develop and improve general cultural and professional level, independently master new methods of work and knowledge of 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, justify the choice and explain the application of new methods of preparation and provision of accounting information for the needs of business entity management.</p> <p>PLO6. Identify the information needs for users of accounting information in the enterprise management, provide advice to management of the entity on accounting information.</p> <p>PLO7. Develop internal standards and forms of management and other reporting of business entities.</p> <p>PLO8. Justify the choice of the taxation optimal system of the business entity on the basis of current tax legislation.</p> <p>PLO9. Prepare financial statements in accordance with national and international standards for businesses at the corporate level, publicize and use relevant information for making management decisions.</p> <p>PLO10. Collect, evaluate and analyze financial and non-financial data to generate relevant information for making management decisions.</p> <p>PLO11. Develop and evaluate the effectiveness of the</p>

	<p>control system of economic entities.</p> <p>PLO12. Substantiate innovative approaches to information support of the system of control over the use of resource potential of economic entities and public sector bodies, 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. To substantiate the choice and procedure for the application of management information technologies for accounting, analysis, audit and taxation in the system of making management decisions to optimize them.</p> <p>PLO15. 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>PLO16. Carry out public business and scientific communications to solve communicative tasks in state and foreign languages.</p> <p>PLO17. Prepare and substantiate conclusions to advise owners, management of the business entity and other users of information in the field of accounting, analysis, control, audit, 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 personnel support.</p>
<b>8 – Resource support for program implementation</b>	
<b>Staff</b>	<p>The presence of a department responsible for training applicants for higher education with master's degree. The presence in the department of scientific and pedagogical workers who are responsible for the preparation of applicants for higher education of the educational degree "master" - 16 people with a scientific degree and academic title. The head of the department (guarantor of the educational program) has a scientific degree and academic title in the relevant specialty and experience of scientific and pedagogical</p>

	work for at least 10 years. The participation of practitioners in the teaching of disciplines of the training cycle is possible.
<b>Material and technical support</b>	Classrooms are equipped with modern demonstration equipment and computer rooms are equipped with the latest software version devices.
<b>Informational and educational methodical support</b>	Availability of published monographs, teaching aids, lecture notes, workshops (case studies), guidelines for writing graduation theses, recommendations for self-education of students to ensure the educational process.
<b>9 – Academic mobility</b>	
<b>National credit mobility</b>	Under the conditions of credit mobility of the student all credits are recalculated, that he obtained outside the place of basic education and which are components of the educational program.
<b>International credit mobility</b>	According to the programs of international cooperation, the best students of State University of Trade and Economics with knowledge of foreign languages and according to the STEU rating have the opportunity to study abroad
<b>Training of overseas students</b>	Teachers can teach subjects in a foreign language (English)



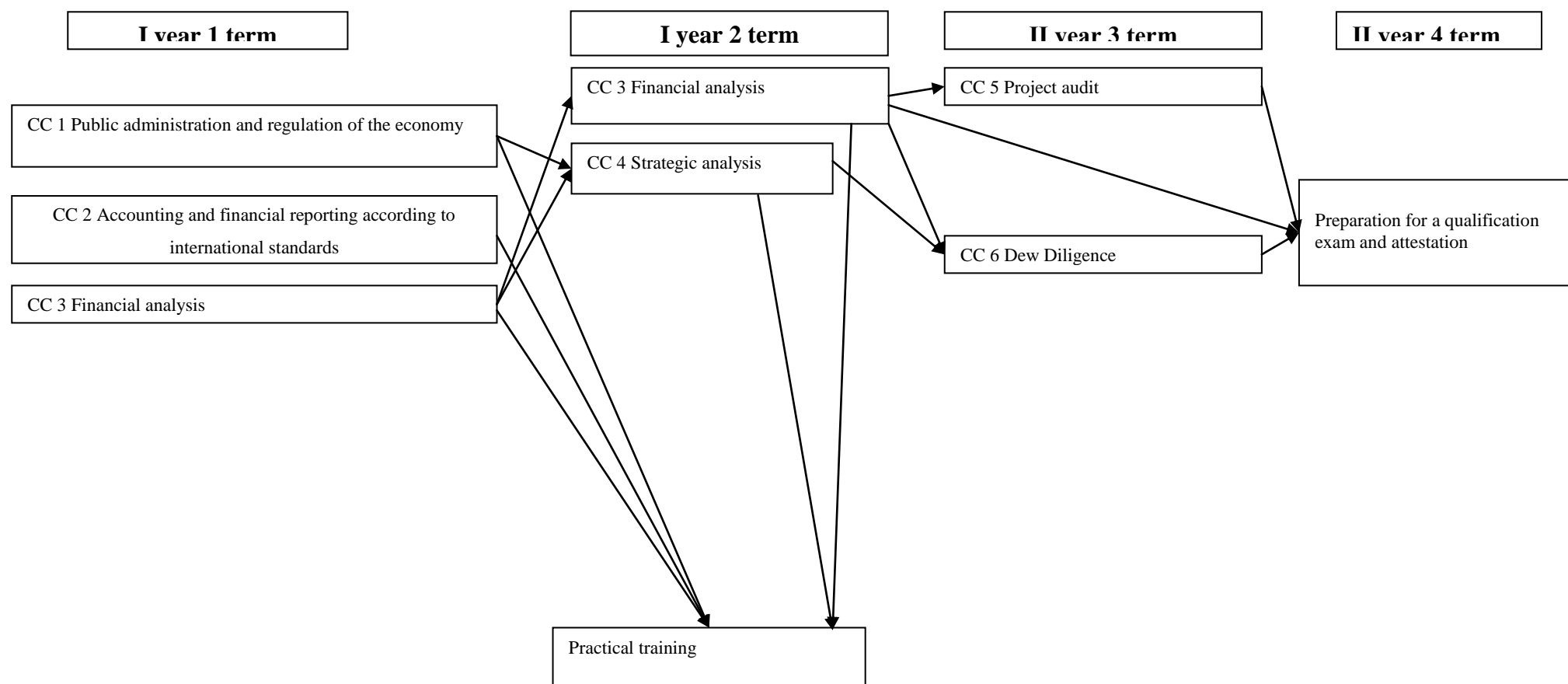
## 2. List of educational program components and their logical sequence.

### 2.1. List of EP components

Code	Components of the educational program (academic disciplines, term projects (papers), placement, qualification exam, final qualification work	Number of credits
<b>Compulsory components of EP (CC)</b>		
CC 1	Public administration 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	Dew Diligence	6
<b>Total Number of Compulsory Components:</b>		<b>45</b>
<b>Optional Components of EP (OC)</b>		
OC 1	Financial markets analysis	6
OC 2	Audit of state and municipal finances	6
OC 3	Investment projects audit	6
OC 4	M&A audit support	6
OC 5	Audit consulting	6
OC 6	Experimental economic analysis	6
OC 7	Intellectual Property	6
OC 8	Consolidation of financial statements	6
OC 9	Scientific research methodology and organization	6
OC 10	Monitoring of financial and economic activities	6
OC 11	Accounting for foreign economic activity of the enterprise	6
OC 12	Accounting support for tax planning	6
OC 13	Legal support of information security	6
OC 14	Forecasting of socio-economic processes	6
OC 15	World market of goods and services	6
OC 16	Financial exchange activities	6
OC 17	Financial statistics	6
OC 18	Financial corporate control	6
OC 19	Financial management	6
OC 20	Forensic	6
<b>Total volume of optional components:</b>		<b>24</b>
<b>Practical training:</b>		
Practical training:		9
<b>Attestation</b>		
Preparation for a qualification exam and attestation		12
<b>Total EP volume:</b>		<b>90</b>

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

## 2.2. Structural and logical scheme of EP



### **3. Form of attestation of applicants for higher education**

Certification is carried out in the form of public defence of the final qualifying work.

The final qualification work involves solving a complex problem or problem in the field of accounting, analysis, control, audit and / or taxation.

The final qualification work must not contain plagiarism, fabrication and falsification.

The final qualifying work should be posted on the website of the higher education institution or its structural unit, or in the repository of the higher education institution.

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#### 4. Matrix of correspondence of program competences to components of the educational program

Components Competences	CC 1	CC 2	CC 3	CC 4	CC 5	CC 6	OC 1	OC 2	OC 3	OC 4	OC 5	OC 6	OC 7	OC 8	OC 9	OC 10	OC 11	OC 12	OC 13	OC 14	OC 15	OC 16	OC 17	OC 18	OC 19	OC 20
GC 1	•	•	•	•		•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•
GC 2	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•
GC 3	•														•											
GC 4	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•
GC 5	•	•						•	•					•	•					•	•					
GC 6		•				•				•			•													
GC 7	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•
GC 8	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•
GC 9	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•
GC 10	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•
GC 11	•																									
PC 1		•				•					•	•								•	•				•	
PC 2	•		•		•									•			•			•						
PC 3	•		•	•									•	•			•			•						
PC 4	•	•	•		•								•					•		•						
PC 5	•		•	•	•	•							•	•			•	•	•							
PC 6	•							•				•													•	
PC 7		•				•		•		•		•		•				•		•					•	
PC 8	•			•	•		•	•							•			•								
PC 9	•	•															•									
PC 10	•		•							•						•		•	•							•
PC 11	•														•											
PC 12	•		•		•				•								•	•	•	•						
PC 13	•			•		•	•						•								•					
PC 14	•		•	•	•	•	•			•									•	•	•					

## 5. Matrix for providing program learning outcomes with relevant components of the educational program

Components Program learning outcomes	CC 1	CC 2	CC 3	CC 4	CC 5	CC 6	OC 1	OC 2	OC 3	OC 4	OC 5	OC 6	OC 7	OC 8	OC 9	OC 10	OC 11	OC 12	OC 13	OC 14	OC 15	OC 16	OC 17	OC 18	OC 19	OC 20
PLO 01	.		.	.	.		.	.	.	.			.	.			.		.						.	
PLO 02		.				.							.													.
PLO 03	.				.		.		.	.			.							.	.					.
PLO 04		.			.	.	.									.				.	.	.	.	.		
PLO 05			.		.		.	.				.														
PLO 06			.	.	.		.	.	.	.		.	.				.			.					.	.
PLO 07	.		.		.				.											.						.
PLO 08			.		.	.		.				.			.						.		.	.		
PLO 09	.	.		.	.									.												
PLO 10	.		.	.	.								.			.		.								
PLO 11	.		.	.	.														.							
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PLO 15	.		.		.															.						
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PLO 18	.	.	.	.	.	.	.			.	.		.	.		.	.	.	.	.	.	.	.	.	.	.
PLO 19	.		.	.	.	.	.			.	.		.				.	.	.	.	.	.	.	.	.	.

