

### 3. Educational Programme

#### 1. Profile of educational programme “Accounting, Taxation and Audit” in 071 "Accounting and Taxation"

Director of the Bachelor’s degree programme “Accounting, Taxation and Audit” - PhD in Economics Associate Professor Halyna Umantsiv

<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 Accounting and Taxation
<b>Level of higher education and qualification name in the original language</b>	Bachelor's degree subject area "Accounting and Taxation"
<b>Educational programme official name</b>	Accounting, Taxation and Audit
<b>Compliance with the standard of higher education of the Ministry of Education and Science of Ukraine</b>	Responds to the <b>standard of higher education of the Ministry of Education and Science of Ukraine</b> (approved by order No. 1260 dated 11/19/2018)
<b>Diploma type and volume of the programme</b>	Bachelor's diploma, single. On the basis of Complete General Secondary Education - 240 ECTS credits; On the basis of Associate bachelor’s “. (Associate specialist): - - specialty 071 "Accounting and taxation" of at least 120 ECTS credits; - other specialties of not less than 180 ECTS credits.
<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) -6 level, FQ-EHEA - first cycle, EQF-LLL-6 level
<b>Prerequisites</b>	complete general secondary education
<b>Language of Training</b>	Ukrainian, English
<b>Programme validity period</b>	2024- 2028
<b>Internet address for permanent placement of the programme description</b>	<a href="https://knute.edu.ua">https://knute.edu.ua</a>
<b>2- The purpose of the educational programme</b>	
Training of specialists capable on the basis of mastering theoretical knowledge and practical skills in accounting, taxation, analysis, control and auditing, can carry out professional activities aimed at providing users with accounting and analytical information for making management decisions, generating reports, providing audit services and other related services objects of management	
<b>3- Description of the educational programme</b>	
<b>Subject Area</b>	Object(s) of study and activity: theoretical, methodical, organizational and practical principles of accounting, control, audit and analysis of business entities and their taxation. Training goals: training specialists capable of solving complex specialized tasks and applied problems in the field of accounting, analysis, control, auditing, taxation. Theoretical content of the subject area: concepts, categories, theories and concepts of accounting, analysis, control, audit, taxation. Methods, techniques and technologies: general scientific and special

	<p>methods, techniques, procedures for the organization and implementation of accounting, analysis, control, audit and taxation.</p> <p>Tools: modern information systems and computer technologies, standard, special and industry packages of accounting, analysis, control, audit, taxation application programs.</p>
<b>Educational programme orientation</b>	<b>Educational-professional programme</b> is aimed at training specialists who combine basic humanitarian, general economic knowledge with practical skills in accounting, taxation, analysis, control and audit.
<b>Main focus of the educational programme and specialization</b>	<p>Emphasis on the study of theoretical and practical principles of accounting, taxation, analysis, control and audit of entrepreneurial activity.</p> <p>The list of competencies and programmatic learning outcomes is harmonized with the requirements of the International Accounting Education Standards Board (IAESB)</p> <p>Key words: accountant-economist, accounting, taxation, control, analysis.</p>
<b>Features of the programme</b>	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, analysis, control and audit according to national and international standards. It is foreseen to pass the practice at the enterprises of the branches of economy. Collaboration with professional public accounting and auditing organizations
<b>4 - Graduates' suitability for employment and further learning</b>	
<b>Suitability for employment</b>	<p>The sphere of professional activity according to the received education in the specialty "Accounting and taxation" is accounting, taxation, analysis, control and audit, consulting on business and management, financial services, vocational education.</p> <p>Positions that the graduate is able to hold (according to the Classifier of Professions DK 003: 2010): accountant, accountant-auditor, cashier-expert, inspector of the tax service, auditor, consultant on taxes and fees, teacher of a professional educational institution.</p> <p>With the acquisition of relevant experience can adapt to the following areas of related professional activities: in the field of evaluation, marketing, foreign economic, research work</p>
<b>Further learning</b>	Ability to study programs of the second cycle of higher education (Master).
<b>5- Teaching and Assessment</b>	
<b>Teaching and training</b>	Learning style is problem-oriented learning. Combined approach to learning. Lectures, laboratories, seminars, practical classes, independent work, course work, industrial practice, teacher consultations
<b>Assessment</b>	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 SUTE
<b>6- Programme Competences</b>	
<b>Integral competence (IC)</b>	The ability to solve complex specialized tasks and practical problems during professional activity in the field of accounting, taxation, analysis, control, auditing or in the learning process, which involves the application of theories and methods of economic science and is characterized by the complexity and uncertainty of conditions.
<b>General competences (GC)</b>	<p>GC 1. Ability to learn and master modern knowledge.</p> <p>GC.2 Ability to abstract thinking, analysis and synthesis.</p> <p>GC 3. Ability to work in a team.</p> <p>GC 4. Ability to work autonomously.</p> <p>GC 05. Appreciation and respect for diversity and multiculturalism.</p> <p>GC 06. Ability to act on the basis of ethical considerations (motives).</p> <p>GC 07. The ability to be critical and self-critical.</p> <p>GC 08. Knowledge and understanding of the subject area and understanding of professional activity.</p>

	<p>GC 09. Ability to communicate in the state language both orally and in writing.</p> <p>GC 10. Ability to communicate in a foreign language.</p> <p>GC 11. Skills in using modern information systems and communication technologies.</p> <p>GC 12. The ability to act socially responsibly and consciously.</p> <p>GC 13. Ability to conduct research at the appropriate level.</p> <p>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.</p> <p>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.</p>
<p><b>Professional Competences (PC)</b></p>	<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, analysis, control, audit, 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>
<p><b>7 - Programme Learning Outcomes (PLO)</b></p>	
	<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>

PLO 3. Define the essence of objects of accounting, analysis, control, audit, taxation and understand their role and place in economic activity.

PLO 4. Form and analyze financial, management, tax and statistical reporting of enterprises and correctly interpret the information obtained for management decisions.

PLO 5. Have methodological tools for accounting, analysis, control, audit and taxation of economic activity of enterprises.

PLO 6. Understand the peculiarities of the practice of accounting, analysis, control, audit and taxation of enterprises of different forms of ownership, organizational and legal forms of management and types of economic activity.

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.

PLO 8. Understand the organizational and economic mechanism of enterprise management and evaluate the effectiveness of decision-making using accounting and analytical information.

PLO 9. Identify and assess the risks of economic activity of enterprises.

PLO 10. Understand the theoretical foundations of auditing and be able to apply its methods and procedures.

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.

PLO 12. Use specialized information systems and computer technology for accounting, analysis, control, audit and taxation.

PLO 13. Understand the peculiarities of the functioning of enterprises in modern business conditions and demonstrate an understanding of their market positioning.

PLO 14. Be able to apply economic and mathematical methods in the chosen profession.

PLO 15. Have general scientific and special methods of research of socio-economic phenomena and economic processes at the enterprise.

PLO 16. Possess and apply knowledge of state and foreign languages for the formation of business papers and communication in professional activities.

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.

PLO 18. Analyze the development of accounting systems, models and methods at the national and international levels in order to justify the feasibility of their introduction in the enterprise.

PLO 19. Adhere to a healthy lifestyle, safety of employees and take measures to preserve the environment.

PLO 20. Perform professional functions taking into account the requirements of social responsibility, labor discipline, be able to plan and manage time.

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.

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.

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.

## **8- Resource support for programme implementation**

<b>Staff</b>	The presence of the department responsible for preparing applicants for higher education "Bachelor". The presence of the scientific and pedagogical staff of the department, which is responsible for the training of applicants for higher education, "Bachelor" - 13 people with Scientific Degree and Academic Title, including 4 Doctors of Sciences. Presence of the head of the department (the guarantor of the educational programme): Scientific Degree and Academic Title in the corresponding specialty and experience of scientific and pedagogical work is not less than 10 years.
<b>Material and technical support</b>	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.
<b>Information and educational and methodological support</b>	<b>Availability of information support:</b> The official web site of SUTE; wireless access point to the Internet; corporate mail service. 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 SUTE; the dissertation and abstracts. <b>Presence of educational and methodological support:</b> 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. Training materials from each discipline of the curriculum, including monographs, textbooks, manuals, lecture notes, methodical materials for the certification of applicants.
<b>9- Academic mobility</b>	
<b>National Credit Mobility</b>	Agreements on academic mobility have been concluded on the basis of bilateral agreements between SUTE and the <b>HEI (Higher Educational Institution)</b> of Ukraine
<b>International Credit Mobility</b>	Contracts for international academic mobility (Erasmus +), double diplomas, long-term international projects, internships, etc.
<b>Training of overseas students</b>	Provides the opportunity to study foreign students of higher education. Teachers can teach subjects in a foreign language (English)

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

### 2.1 List of EP components

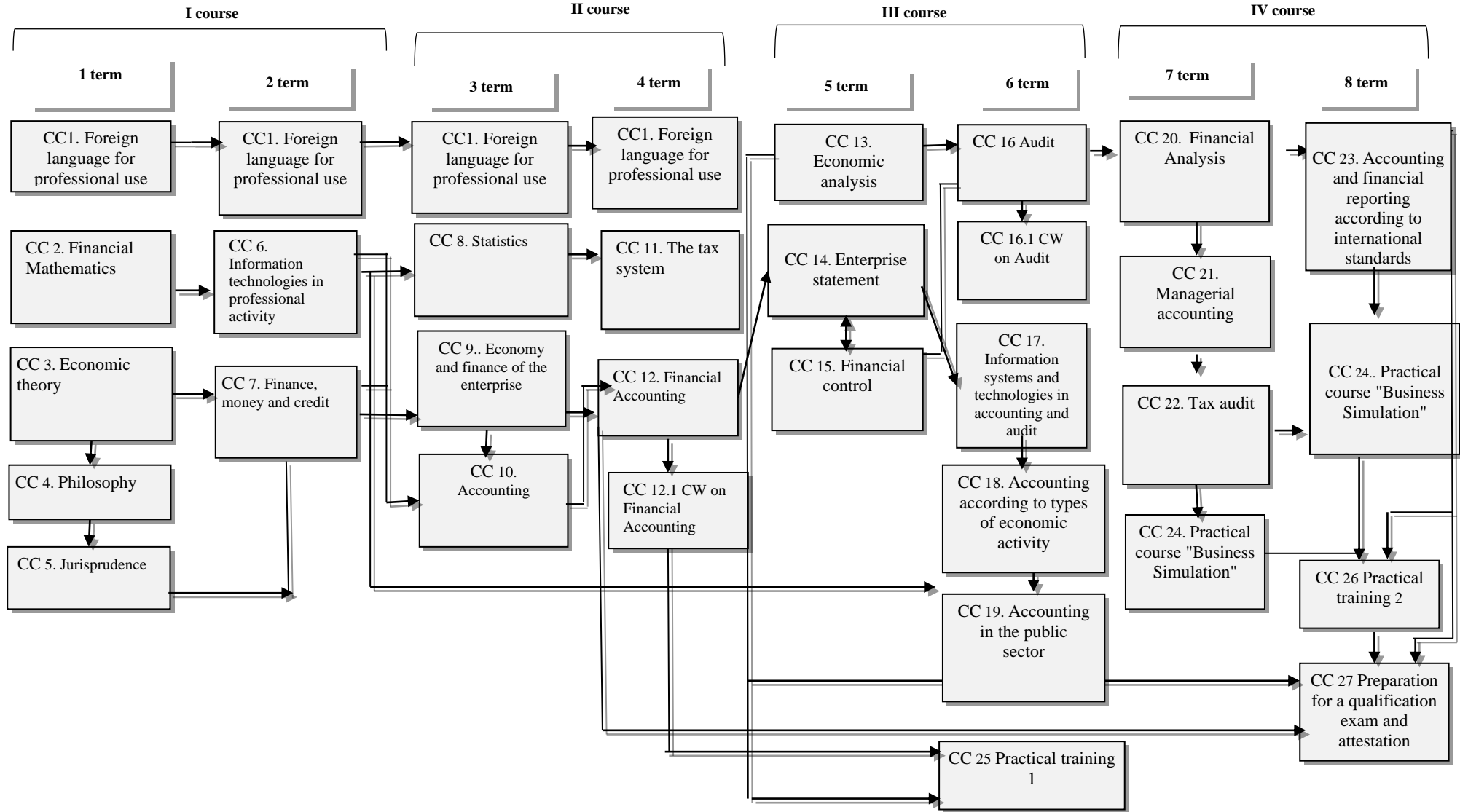
Code	Components of the educational programme (academic disciplines, term projects (papers), placement, qualification exam, final qualification work)	The number of credits
1	2	3
<b>Compulsory courses (CC)</b>		
CC 1.	Foreign language for professional use	24
CC 2.	Financial Mathematics	6
CC 3.	Economic theory	6
CC 4	Philosophy	6
CC 5.	Jurisprudence	6

CC 6.	Information technologies in professional activity	6
CC 7.	Finance, money and credit	6
CC 8.	Statistics	6
CC 9.	Economy and finance of the enterprise	6
CC 10.	Accounting	6
CC 11.	The tax system	6
CC 12.	Financial Accounting	5
CC 12.1	CW on Financial Accounting	1
CC 13.	Economic analysis	6
CC 14.	Enterprise statement	6
CC 15	Financial control	6
CC 16.	Audit	11
CC 16.1.	CW on Audit	1
CC 17	Information systems and technologies in accounting and audit	6
CC 18.	Accounting according to types of economic activity	4,5
CC 19	Accounting in the public sector	4,5
CC 20	Financial Analysis	6
CC 21	Managerial accounting	6
CC 22.	Tax audit	6
CC 23.	Accounting and financial reporting according to international standards	6
CC 24	Practical course "Business Simulation"	9
CC 25	Practical training 1	3
CC 26	Practical training 2	6
CC 27	Preparation for a qualification exam and attestation	3
<b>Total Volume of Compulsory Courses:</b>		<b>180</b>
<b>Elective courses of EP</b>		
EC 1.	Bi-analysis	6
EC 2	Digital analytics	6
EC 3.	Digital audit	6
EC 4.	Audit in foreign countries	6
EC 5.	Bank operations	6
EC 6.	Life safety	6
EC 7.	Accounting in foreign countries	6
EC 8.	Accounting in banks	6
EC 9.	Accounting in trade	6
EC 10.	Budget system	6
EC 11.	Commercial law	6
EC 12.	Diplomatic and business protocol and etiquette	6
EC 13.	Contract Law	6
EC 14.	Economic and mathematical modelling	6
EC 15.	E-commerce	6
EC 16.	Electronic document management	6
EC 17.	Enterprise Foreign Economic Activity	6
EC 18.	Information systems and technologies in auditing	6
EC 19.	Information Wars	6
EC 20.	Critical thinking	6
EC 21.	Cultural heritage of Ukraine	6
EC 22.	Marketing	6
EC 23.	Management	6
EC 24.	International Economics	6
EC 25.	International control standards	6
EC 26.	Business process modeling	6
EC 27.	National interests in world geopolitics and geoeconomics	6
EC 28.	Accounting at Small Business Enterprises	6
EC 29.	Elocution	6
EC 30.	Organization of state audit	6

EC 31.	Organization of state financial control	6
EC 32.	Fundamentals of cyber security	6
EC 33.	Valuation of business and property of the enterprise	6
EC 34.	Enterprise activity planning	6
EC 35.	Tax law	6
EC 36.	Political Science	6
EC 37.	Psychology	6
EC 38.	World culture	6
EC 39.	World market for goods and services	6
EC 40.	Social leadership	6
EC 41.	Sociology	6
EC 42.	Forensic economic expertise	6
EC 43.	Probability theory and mathematical statistics	6
EC 44.	Startup technology	6
EC 45.	Labor Law	6
EC 46.	The Ukrainian language for specific purposes	6
EC 47.	Financial monitoring	6
EC 48.	Financial Law	6
EC 49	Communication English Tailored Course	6
<b>Total Volume of elective courses:</b>		<b>60</b>
<b>Total EP volume:</b>		<b>240</b>

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 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 first (bachelor's) level of higher education in the specialty "Accounting and Taxation".

### 4.1. A consistency programme competences matrix with compulsory courses of the educational programme

Components																												
Competences	CC1	CC2	CC3	CC4	CC5	CC6	CC7	CC8	CC9	CC10	CC11	CC12	CC13	CC14	CC15	CC16	CC17	CC18	CC19	CC20	CC21	CC22	CC23	CC24	CC25	CC26	CC27	
GC01	*	*	*	*	*	*	*	*	*	*	*	*	*	*			•	*	*	*	*	*	*	*	*	*	*	*
GC02	*	*	*	*	*	*	*	*	*	*	*	*	*	*		*	•	*	*	*	*	*	*	*	*	*	*	*
GC03	*	*	*	*	*	*	*	*	*	*	*	*	*	*		*	•	*	*	*	*	*	*	*	*	*	*	*
GC04	*	*	*	*	*	*	*	*	*	*	*	*	*	*		*		*	*	*	*	*	*	*	*	*	*	*
GC05				*	*																					*	*	*
GC06				*	*												*									*	*	*
GC07				*									*			*	*					*				*	*	*
GC08	*	*	*	*	*	*	*	*	*	*	*	*		*	*				*	*		*			*	*	*	*
GC09		*	*	*	*	*	*	*	*	*	*	*		*					*	*		*		*	*	*	*	*
GC10	*																											*
GC11						*											*								*	*	*	*
GC12	*		*	*	*		*			*	*	*		*	*				*	*		*			*	*	*	*
GC13		*	*	*	*		*	*	*	*	*	*		*					*	*		*		*	*	*	*	*
GC14			*	*	*						*					*										*	*	*
GC15			*										*		*						*					*	*	*
PC01			*		*			*	*	*		*		*					*	*		*				*	*	*
PC02		*					*	*	*	*		*	*	*	*	*	*	*	*	*	*	*	*	*		*	*	*
PC03										*		*	*	*	*	*	*		*	*		*		*	*	*	*	*
PC04					*		*			*	*	*		*	*	*	*		*	*		*		*	*	*	*	*
PC05									*				*				*				*				*	*	*	*
PC06						*											*							*	*	*	*	*
PC07																*						*		*	*	*	*	*
PC08									*			*	*		*	*	*				*	*	*		*	*	*	*
PC09											*				*	*	*					*				*	*	*
PC10	*			*								*			*	*	*		*			*		*	*	*	*	*
PC11			*		*		*			*	*	*			*	*	*		*		*		*	*	*	*	*	*
PC12										*		*			*						*				*	*	*	*
PC13															*									*	*	*	*	*

## 4.2. Matrix for providing programme learning outcomes (PLO) to relevant elective courses of the educational programme

Components																								
Competences	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					*	*	*	*	*	*	*	*	*	*	*	*	*	*				*	*	*
GC 10																								
GC 11		*	*												*	*			*		*			
GC 12						*	*			*	*	*	*		*	*	*			*	*	*	*	*
GC 13					*		*			*	*	*	*	*	*	*	*	*		*	*	*	*	*
GC 14				*			*			*	*	*	*	*	*	*	*	*		*	*	*	*	*
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						*																		

Components	EC 25	EC 26	EC 27	EC 28	EC 29	EC 30	EC 31	EC 32	EC 33	EC 34	EC 35	EC 36	EC 37	EC 38	EC 39	EC 40	EC 41	EC 42	EC 43	EC 44	EC 45	EC 46	EC 47	EC 48	EC 49	
GC01	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC02	*	*	*	*	*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC03	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC04		*	*	*	*			*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC05	*					*	*					*		*										*		*
GC06																										
GC07						*					*	*	*			*										
GC08	*	*	*	*	*				*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC09		*	*	*	*				*	*	*	*	*	*	*	*	*	*		*	*	*	*	*	*	*
GC 10					*																					
GC 11								*													*					
GC 12		*	*	*	*			*	*	*	*	*	*	*	*	*	*	*	*		*	*	*	*	*	*
GC 13		*	*	*	*				*	*	*	*	*	*	*	*	*	*		*	*	*	*	*	*	*
GC 14			*		*			*		*	*	*	*	*	*	*	*	*		*	*	*	*	*	*	*
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 programme learning outcomes to relevant compulsory components of the educational programme

Components Programme learning outcomes	CC 1	CC 2	CC 3	CC 4	CC 5	CC 6	CC 7	CC 8	CC 9	CC 10	CC 11	CC 12	CC 13	CC 14	CC 15	CC 16	CC 17	CC 18	CC 19	CC 20	CC 21	CC 22	CC 23	CC 24	CC 25	CC 26	CC 27		
PL001			*	*	*		*	*	*	*	*	*						*	*	*	*	*		*	*	*	*		
PL002							*			*	*	*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	
PL003										*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	
PL004										*		*		*			*	*	*	*	*	*	*	*	*	*	*	*	
PL005										*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	
PL006										*		*	*	*	*	*	*			*	*	*	*	*	*	*	*	*	
PL007							*				*	*				*			*		*		*			*	*	*	
PL008									*						*	*				*	*				*	*	*	*	
PL009									*				*		*	*				*	*					*	*	*	
PL010																						*				*	*	*	
PL011							*		*				*		*					*	*					*	*	*	
PL012						*							*			*	*	*								*	*	*	
PL013							*	*	*						*	*			*	*	*	*				*	*	*	
PL014		*	*			*	*	*	*	*		*	*		*	*		*	*	*	*	*				*	*	*	*
PL015			*					*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
PL016	*																									*	*	*	
PL017				*						*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
PL018												*				*								*		*	*	*	*
PL019															*										*	*	*	*	*
PL020										*		*		*	*	*						*			*	*	*	*	*
PL021					*					*		*				*			*		*		*			*	*	*	*
PL022				*	*				*									*			*		*			*	*	*	*
PL0 23											*		*						*							*	*	*	*

## 5.2. Matrix for providing programme learning outcomes to relevant elective courses of the educational programme

Components																								
Programme learning outcomes	CC 1	CC 2	CC 3	CC 4	CC 5	CC 6	CC 7	CC 8	CC 9	CC 10	CC 11	CC 12	CC 13	CC 14	CC 15	CC 16	CC 17	CC 18	CC 19	CC 20	CC 21	CC 22	CC 23	CC 24
PL0 1										*	*		*				*			*				*
PL02	*	*	*	*			*	*											*					
PL03			*	*			*	*	*										*					
PL04	*	*	*	*			*												*					
PL05	*	*		*				*	*															
PL06	*	*		*				*	*															
PL07										*	*													
PL08																		*					*	*
PL09				*																				*
PL010				*																				
PL011					*																			
PL012		*	*	*											*	*			*					
PL013										*								*					*	
PL014			*					*							*				*					
PL015								*		*			*				*							
PL016																								
PL017				*								*											*	
PL018				*			*																	*
PL019						*																		
PL020				*																				*
PL021				*							*		*								*			
PL022											*		*								*			
PL023						*																		

Components	CC 25	CC 26	CC 27	CC 28	CC 29	CC 30	CC 31	CC 32	CC 33	CC 34	CC 35	CC 36	CC 37	CC 38	CC 39	CC 40	CC 41	CC 42	CC 43	CC 44	CC 45	CC 46	CC 47	CC 48	CC 49
Programme learning outcomes																									
PL01		*	*			*					*	*			*			*			*		*	*	
PL02	*	*		*			*		*	*								*							
PL03	*			*		*	*																*		
PL04										*													*		
PL05				*		*	*			*													*		
PL06				*			*																	*	
PL07						*	*														*		*	*	
PL08										*								*					*		
PL09						*	*			*													*		
PL010																									
PL011								*																	
PL012						*	*	*										*		*					
PL013															*			*							
PL014									*										*						
PL015		*				*	*										*							*	
PL016					*																	*			*
PL017					*	*	*						*	*		*							*		
PL018																							*		
PL019																*									
PL020													*			*						*			
PL021			*			*		*														*		*	
PL022	*					*		*			*	*										*		*	*
PL023							*					*													