

### 3. Educational Programme

#### 3.1. Profile of educational programme “Digital Audit and Analysis” in subject area 071 "Accounting and Taxation"

<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 Subject area “Accounting and Taxation”
<b>Official name of educational programme</b>	“Digital Audit and Analysis”
<b>Compliance with the standard of higher education of the Ministry of Education and Science of Ukraine</b>	Corresponds to the standard of higher education of the Ministry of Education and Science of Ukraine
<b>Diploma type and volume of the programme</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>Languages of instruction</b>	Ukrainian
<b>Programme validity period</b>	1 year 4 month
<b>Internet address for permanent placement of the programme description</b>	<a href="https://knute.edu.ua/">https://knute.edu.ua/</a>
<b>2 - Educational Programme Aim</b>	
<p>Provide students with knowledge, skills and understanding related to the field of digital audit and analysis, provision of audit and other related services, which will allow them to perform their work independently in particular but not exclusively: to diagnose business processes of the entity, to carry out financial and strategic analysis of economic activity, to apply modern information technologies in analysis and audit, to use the acquired knowledge in the process of designing information systems in analysis and audit. Prepare students able to solve complex tasks and problems in the field of professional, pedagogical activities and in the process of research in accounting, analysis, control and audit which are characterized by uncertainty of conditions and requirements.</p>	

### 3 – Educational Programme Characteristics

<b>Subject Area</b>	<p><i>Object:</i> organizational, managerial, economic, control and analytical, consulting, expert activities of economic subjects and public sector institutions in the field of accounting, audit and taxation.</p> <p><i>Training goals:</i> training specialists capable of solving complex tasks and problems in the field of accounting, analysis, control, audit, taxation which are characterized by 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 patterns of functioning of 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, audit, analysis and taxation.</p> <p><i>Tools and equipment:</i> modern information systems and technologies, specialized software, methodological tools for organizing and modeling accounting, analysis, control, audit, taxation, as well as for data collection and analysis.</p>
<b>Educational programme orientation</b>	Educational and professional, professional, practical. Emphasis is on in-depth study of the modern paradigm of information systems and technologies for the study of socio-economic phenomena, processes, problems in the development of the concept and strategy of audit and analysis in accordance with the requirements of national and international standards.
<b>Main focus of the educational programme and specialization</b>	<p>Emphasis is on a broad overview and in-depth knowledge of the field of independent audit and financial and strategic analysis based on modern interdisciplinary approaches. Ability to understand and critically evaluate the transformational processes taking place in society.</p> <p>Key words: analytical support, internal control and audit, digital audit, independent, strategic and investment audit, strategic analysis, financial analysis.</p>
<b>Features of the programme</b>	<p>The programme provides for the need for research and practice.</p> <p>The programme provides the ability to solve complex problems in specialized areas, to exercise financial control and audit of economic processes.</p>

### 4 – Graduates' suitability for employment and further learning

<b>Suitability for employment</b>	<p>Employment in enterprises of various forms of ownership, in public authorities and local governments, public organizations in the positions of specialists whose functional responsibilities relate to accounting, analysis, control, audit, taxation, digital audit and analysis.</p> <p>After graduation in accordance with the educational-professional programme, 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, audit, accounting, labour 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>
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	<p>2412.2 Analyst in the field of professional employment. 2412.2 Labour 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. 2419.3 State auditor. 2419.3 Specialist-accountant. 2433 Professionals in the field of information and information analysis. 2433.2 Consolidated information analyst. 244 Professionals in economics, sociology, archeography, archeology, geography, criminology and paleography. 2441.2 Investment analyst. 2441.2 Lending analyst. 2441.2 Economist. 2441.2 Economist in accounting and business analysis. 2441.2 Economist of taxes and duties. 2441.2 Economist of financial work. 2441.2 Economic adviser. 2441.2 Economic consultant. 2441.2 Member of the Audit Commission. 2441.2 Member of the supervisory board.</p>
<b>Career opportunities</b>	Opportunity to study on the third level of higher education.
<b>5- Teaching and Assessment</b>	
<b>Teaching and training</b>	Student-centred 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 "Regulations on organization of educational process of students" and "Regulations on the assessment of learning outcomes of students and graduate students." Written exams, tests, current control, essays, presentations, self-study, distance learning, scientific article, defence of the final qualification work.
<b>6 – Programme 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, digital audit and analysis 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. GC02. Ability to communicate in a foreign language. GC03. Skills in the use of information and communication technologies. GC04. Ability to conduct research at the appropriate level. GC05. Ability to generate new ideas (creativity). GC06. Ability to search, process and analyse information from various sources. GC07. Ability to work in an international context. GC08. Ability to communicate with representatives of other professional groups of different levels (with experts from other fields of knowledge / types of economic activity). GC09. Appreciation and respect for diversity and multiculturalism. GC10. Ability to act on the basis of ethical considerations (motives). 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 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, disclose 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, taking into account 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 sphere 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, digital audit and analysis.</p> <p>PC10. Ability to conduct research to address current issues in the theory, methodology, organization and practice of accounting, auditing (including internal audit), analysis, control and taxation.</p> <p>PC 11. Ability to organize (develop, implement, maintain and constantly improve) a system of internal control and audit of taxation of enterprises in the economy.</p> <p>PC 12. Ability to apply information technology in accounting, control, auditing and analytical activities.</p> <p>PC 13 Ability to apply knowledge of theoretical, methodological and practical provisions of international audit, M&amp;A audit support, anti-corruption audit.</p> <p>PC 14. Ability to provide proposals for the preparation and conduct of audit consulting, forensics, due diligence, e-audit, special purpose audit, international audit, public audit, Digital-CFO.</p> <p>PC 15. Ability to provide conclusions for advising external and internal users of information in the field of public financial control, financial corporate control, public procurement control.</p>
<b>7 – Programme Learning Outcomes (PLO)</b>	
	<p>PLO1. Be able to develop and improve general cultural and professional level, independently master new methods of work and knowledge of a comprehensive vision of modern problems of economics and management.</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, taking into account 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 taking into account the needs of business management.</p> <p>PLO5. Implement innovative technologies, justify the choice and explain the application of new methods of preparation and provision of accounting information for the management of the entity.</p> <p>PLO6. Determine the information needs of users of accounting information in the management of the enterprise, provide advice to management of the entity on accounting information.</p> <p>PLO7. Develop internal standards and forms of management and other forms of reporting of business entities.</p> <p>PLO8. Justify the choice of the optimal system of taxation 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, disclose and use relevant information for management decisions.</p> <p>PLO10. Collect, evaluate and analyse financial and non-financial data to generate relevant information for management decisions.</p> <p>PLO11. Develop and evaluate the effectiveness of the 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, taking into account 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 management decisions in order 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, contact audiences.</p> <p>PLO19. Be able 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 programme 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 programme) has a scientific degree and academic title in the relevant specialty and experience of scientific and pedagogical work for at least 10 years. The participation of practitioners in the teaching of disciplines of the training cycle is possible.</p>

<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 which he has received out of a place of the basic training and which are components of the educational programme are recalculated.
<b>International credit mobility</b>	According to the programmes of international cooperation, the best students of Kyiv National University of Trade and Economics with knowledge of foreign languages and according to the KNTEU rating have the opportunity to study abroad
<b>Training of overseas students</b>	Teachers can teach subjects in a foreign language (English)

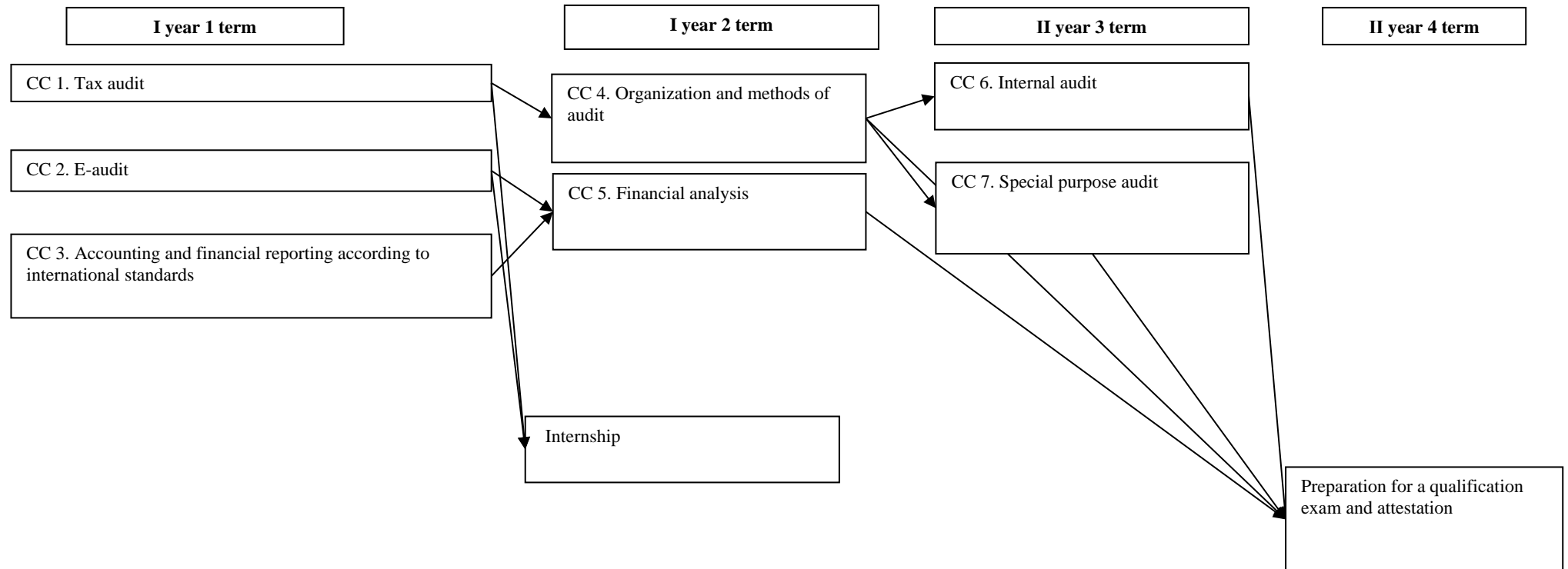
## 2. List of educational programme components and their logical sequence.

### 2.1. List of EP components

Code	Components of the educational programme (academic disciplines, term projects (papers), placement, qualification exam, final qualification work	Number of credits
<b>Compulsory components of EP (CC)</b>		
CC 1	Tax audit	6
CC 2	E-audit	6
CC 3	Accounting and financial reporting according to international standards	6
CC 4	Organization and methods of audit	7,5
CC 5	Financial analysis	7,5
CC 6	Internal audit	6
CC 7	Special purpose audit	6
<b>Total Number of Compulsory Components:</b>		<b>45</b>
<b>Optional Components of EP (OC)</b>		
OC 1	Digital-CFO	6
OC 2	Anti-corruption audit	6
OC 3	Project audit	6
OC 4	Audit support M&A	6
OC 5	Audit consulting	6
OC 6	Audit services	6
OC 7	Public administration and regulation of the economy	6
OC 8	State audit	6
OC 9	Dew Diligence	6
OC 10	Intellectual Property	6
OC 11	Consolidation of financial statements	6
OC 12	Public procurement control	6
OC 13	Cryptocurrency market	6
OC 14	Methods of teaching in higher education institutions	6
OC 15	International audit	6
OC 16	Accounting for foreign economic activity of the enterprise	6
OC 17	HRM (human resources management)	6
OC 18	Financial corporate control	6
OC 19	Financial ecosystems	6
OC 20	Forensic	
<b>Total volume of optional components:</b>		<b>24</b>
<b>Internship:</b>		
Internship		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 programme, the form of final control is an exam

## 2.2. Structural and logical scheme of EP





### **3. Form of attestation of students**

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

The master's thesis involves solving a complex task 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.

Components / Competences	CC1	CC 2	CC 3	CC 4	CC 5	CC 6	CC 7	OC1	OC 2	OC 3	OC 4	OC 5	OC 6	OC 7	OC 8	OC 9	OC10	OC 11	OC 12	OC 13	OC 14	OC 15	OC 16	OC 17	OC 18	OC 19	OC 20	
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### 5. Matrix for providing programme learning outcomes (PLO) with relevant components of the educational programme

Components / Programme learning outcomes	CC 1	CC 2	CC 3	CC 4	CC 5	CC 6	CC 7	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				•		•				•									•						•		
PLO08	•												•														
PLO 09			•															•									
PLO 10					•				•	•	•	•	•			•										•	•
PLO 11		•					•																				
PLO 12				•		•			•							•									•		•
PLO 13	•	•		•			•	•		•	•	•	•										•				
PLO 14	•	•		•	•	•	•	•		•								•					•		•		
PLO 15	•	•	•	•	•		•	•	•	•					•							•					
PLO 16														•	•				•				•				
PLO 17						•			•	•	•	•	•			•				•			•			•	•
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PLO 19				•	•				•						•	•									•		•

