

3. EDUCATIONAL PROGRAMME “DIGITAL AUDIT AND ANALYSIS”

in subject area 071 « Accounting and Taxation »

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

1- General Information	
Full name of HEI (Higher Educational Institution) and its structural unit	State University of Trade and Economics, Faculty of Finance and Accounting, Department of Financial Analysis and Audit
Level of higher education and qualification name in the original language	Master's degree Subject Area “Accounting and Taxation”
Official name of educational programme	“Digital Audit and Analysis”
Compliance with the standard of higher education of the Ministry of Education and Science of Ukraine	Corresponds to the standard of higher education of the Ministry of Education and Science of Ukraine
Diploma type and volume of the programme	Master diploma, a unit, 90 ECTS credits, training period 1 year 4 months
Accreditation	Ministry of Education and Science of Ukraine. Ukraine. Accreditation period - 2014-2024.
Cycle / Level	NQF of Ukraine (National Qualifications Framework of Ukraine) – seventh level, FQ-EHEA – second cycle, EQF-LLL– seventh level
Preconditions	Bachelor’s degree
Languages of instruction	Ukrainian
Programme validity period	1 year 4 month
Internet address for permanent placement of the programme description	https://knute.edu.ua/
2 – Purpose of the Educational Program	
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.

3 – Educational Programme Characteristics

Subject Area	<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>
Educational programme orientation	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.
Main focus of the educational programme	<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>
Features of the programme	<p>The program provides for the need for research and practice.</p> <p>The program 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

Suitability for employment	<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 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, 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>
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	<p>2411.2 Accountant-auditor. 2411.2 Tax and duties consultant. 2412.2 Analyst in the field of professional employment. 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. 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>
Further education	The opportunity to study in third-cycle (PhD) higher education programmes.
5- Teaching and Assessment	
Teaching and training	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.
Assessment	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, defense of the final qualification work.
6 – Program Competences	
Integral competence (IC)	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.
General competencies (GC)	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 analyze 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 performed work.
Professional Competences (PC)	<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&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>
7 – Program Learning Outcomes (PLO)	
	<p>PLO 01. Ability to generate and use accounting information to make effective management decisions at all levels of enterprise management in order to improve the efficiency, effectiveness and social responsibility of business.</p> <p>PLO 02. Ability to organise the accounting process and regulate the activities of its performers in accordance with the requirements of the company's management.</p>

	<p>PLO 02. Ability to organise the accounting process and regulate the activities of its performers in accordance with the requirements of the legislation and management of the enterprise.</p> <p>PLO 03. Ability to apply theoretical, methodological and practical approaches to the organisation of accounting, control, planning and optimisation of tax calculations.</p> <p>PLO 04. Ability to prepare financial statements in accordance with international standards, correctly interpret, publish and use relevant information to make effective management decisions.</p> <p>PLO 05. 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>PLO 06. Ability to use international standards of quality control, audit, review, other assurance and related services in compliance with the requirements of professional ethics in the course of practice.</p> <p>PLO 07. Ability to formulate tasks, improve methods and implement modern methods of financial and management accounting, analysis, audit and taxation in accordance with the strategic goals of the enterprise.</p> <p>PLO 08. Ability to perform administrative and managerial functions in the field of activity of business entities and public sector bodies.</p> <p>PLO 09. Ability to carry out activities to advise 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>PLO 10. Ability to conduct scientific research to solve topical problems of theory, methodology, organization and practice of accounting, audit (internal audit), analysis, control and taxation.</p> <p>PLO 11. Ability to organize (develop, implement, maintain and constantly improve) a system of internal control and audit of taxation of enterprises in various sectors of the economy.</p> <p>PLO 12. Ability to apply information technology in accounting, control, auditing and analytical activities.</p> <p>PLO 13. Ability to apply knowledge of theoretical, methodological and practical standards of international audit, audit support of M&A, anti-corruption audit.</p> <p>PLO 14. Ability to provide proposals for the preparation and conduct of audit consulting, forensics, due diligence, e-audit, special purpose audit, international audit, state audit, Digital-CFO.</p> <p>PLO 15. Ability to provide opinions to advise external and internal users of information in the field of public financial control, financial corporate control, public procurement control.</p>
8 – Resource support for programme implementation	
Staff	The availability of a department responsible for preparation of master’s degree students. The department has academic staff members responsible for the preparation of master's degree students, 10 of whom hold scientific degrees and academic titles. The director 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.
Material and technical support	Classrooms are equipped with modern demonstration equipment and computer rooms are equipped with the latest software version devices.

Informational and educational-methodical support	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.
9 – Academic mobility	
National credit mobility	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 program are recalculated.
International credit mobility	According to the programs 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
Training of overseas students	Lecturers can teach subjects in a foreign language (English)

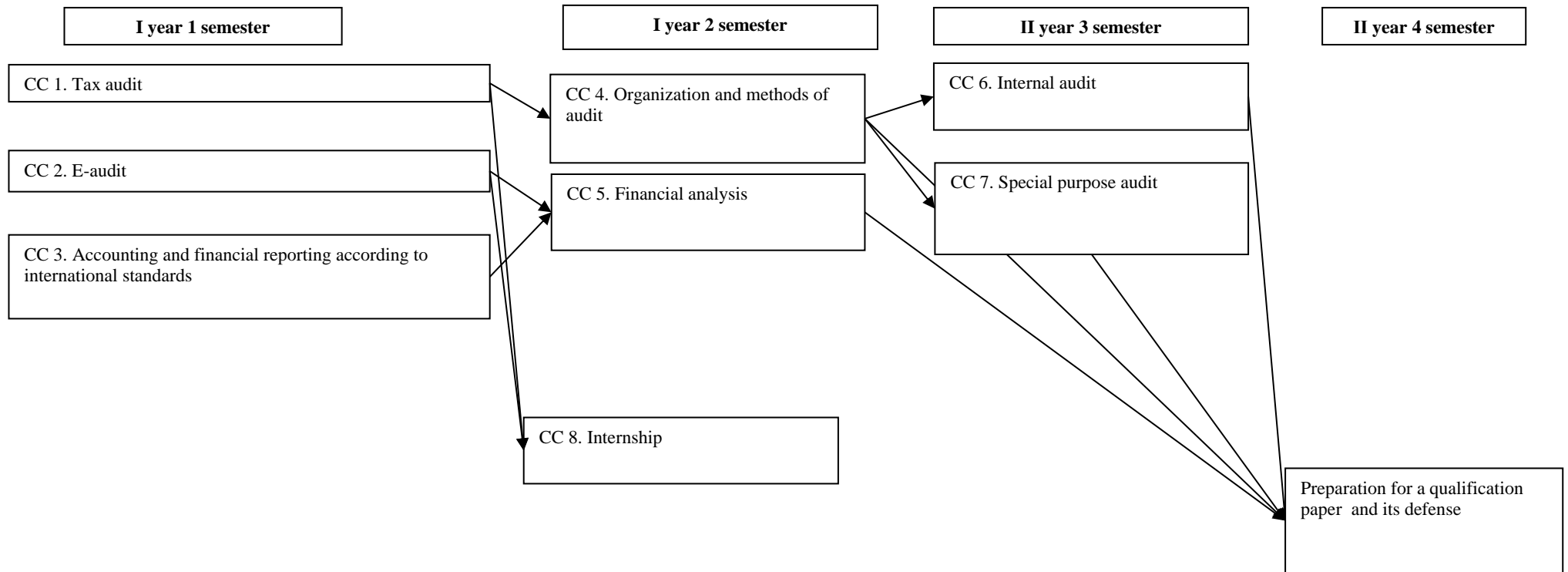
3.2. List of educational programme components and their logical sequence.

3.2.1 List of EP components

Code	Components of the educational programme (academic disciplines, term projects (papers), internship, qualification exam, final qualification work	Number of credits
Compulsory components of EP (CC)		
CC 1	Tax audit	6
CC 2	E-audit	6
CC 3	Accounting and financial statements 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
CC 8	Internship	9
CC 9	Preparation of a qualification paper and its defence	12
Total Number of Compulsory Components:		66
Elective Components of EP (EC)		
EC 1	Digital-CFO	6
EC 2	Anti-corruption audit	6
EC 3	Project audit	6
EC 4	Audit support M&A	6
EC 5	Audit consulting	6
EC 6	Audit services	6
EC 7	Safety of life	
EC 8	Public administration and regulation of the economy	6
EC 9	State audit	6
EC 10	Dew Diligence	6
EC 11	Intellectual Property	6
EC 12	Information wars	
EC 13	Consolidation of financial statements	6
EC 14	Public procurement control	6
EC 15	Cryptocurrency market	6
EC 16	Methods of teaching in higher education institutions	6
EC 17	International audit	6
EC 18	Accounting for foreign economic activity of the enterprise	6
EC 19	Basics of cybersecurity	6
EC 20	HRM (human resources management)	6
EC 21	Financial corporate control	6
EC 22	Financial ecosystems	6
EC 23	Forensic	6
Total EP volume:		90

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

2.1. 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 paper.

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 paper must not contain plagiarism, fabrication and falsification.

The final qualifying paper should be posted on the 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 educational programme

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	
GC 01	
GC 02																		
GC 03									
GC 04
GC 05									
GC 06				
GC 07			
GC 08										
GC 09																						.						
GC 10
GC 11			
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														
PC 14	
PC 15																				.						.		

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

Components / Program 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						•			•	•	•	•	•			•					•		•			•	•
PLO 18	•			•		•							•					•				•		•			
PLO 19				•	•				•						•	•									•		•

