Kyiv National University of Trade and Economics
Faculty of Finance and Accounting

INFORMATION PACKAGE

European Credit Transfer System (ECTS)

Branch of knowledge	**07 «Management and Administration»**
Specialty	**071 «Accounting and taxation»**
Specialization	**«Digital audit and analysis»**
Educational degree	**«bachelor»**

Kyiv 2022

Educational program
Profile of the educational program in the specialty
071 "Accounting and taxation"
(Specialization “Digital Audit and Analysis")

1 - General information	
Full name of University and structural unit	Kyiv National University of Trade and Economics Faculty of Finance and Accounting, Department of Financial Analysis and Auditing
Higher education degree and the name of the qualification in the original language	Bachelor's degree Specialty "Accounting and Taxation" Specialization "Digital Audit and Analysis"
Official name of educational program	«Digital Audit and Analysis»
Diploma type and the amount of education program	Bachelor's degree, unitary, 240 ECTS credits, study period 3 years 10 months
Availability accreditation	Ministry of Education and Science of Ukraine, Ukraine Accreditation period - 2014-2024.
Cycle / level	HPK of Ukraine - level 6, FQ-ENEA - the first cycle, EQF-LLL - level 6
Prerequisites	Availability of complete general secondary education
Language of instruction	Ukrainian
Validation of educational programs	2024

Internet address of permanent placement of educational program description	https://knute.edu.ua/
2 - The purpose of the educational program	
Provide students with knowledge, skills and understanding related to the areas of accounting, taxation, analysis, control and audit of financial statements, the provision of audit and other related services to businesses, which will enable them to perform their work independently	
3 – Characteristics of the educational program	
Subject area (branch of knowledge, specialty, specialization)	Field of knowledge 07 "Management and administration" Specialty 071 "Accounting and Taxation" Specialization "Digital Audit and Analysis"
Orientation of educational program	The educational and professional program is aimed at forming a set of competencies in accounting, taxation, analysis, control and audit, contains a list of learning outcomes that are necessary in the system of management and administration
The main focus of the educational program and specialization	Emphasis on review and knowledge of accounting, taxation and analysis of the formation and use of financial resources of economic entities, control of financial activities and audit services based on modern interdisciplinary approaches. Ability to understand and critically evaluate the transformational processes taking place in society. Key words: control, digital, analysis, audit, accounting, taxation
Features of the program	The program provides for the need for research and practice. The program provides the ability to solve complex problems in specialized areas, to perform digital analytics and audit of social networks, BI - analysis and data mining

4 – Suitability of graduates for employment and further study	
Suitability for employment	Employment at enterprises of various forms of ownership in public authorities and local governments, public organizations in the positions of specialists whose functional responsibilities relate to positions: auditor, state auditor, accountant-auditor, auditor-inspector, accountant, auditor-inspector of tax, economist, economist in accounting and business analysis, assistant accountant-expert, junior researcher (audit, accounting), internal auditor, digital analyst, digital director, network accountant, virtual accountant, network audit consultant, information analyst, web -analyst, developer of Big Data models.
Further teaching	Opportunity to study according to the program of the second (master's) level of higher education. Acquisition of additional qualifications in the system of postgraduate education.
5 - Teaching and assessment	
Teaching and teaching	Student-centred learning, self-study, problem-oriented learning with the obligatory use of lectures, seminars, practical classes on problem solving, course work and research.
Evaluation	Written exams, current control, essays, presentations, scientific article, abstracts, qualifying exam. Assessment is carried out in accordance with the "Regulations on the organization of the educational process of students" and "Regulations on the assessment of learning outcomes of students and graduate students"
6 – Program competencies	
Integral competence	Ability to solve complex specialized problems and practical problems during professional activities in the field of accounting, auditing, analysis, control and taxation or in the learning process, which involves the application of theories and methods of economics and is characterized by complexity and uncertainty.

General Competence (GC)	GC01. Ability to learn and master modern knowledge. GC02. Ability to abstract thinking, analysis and synthesis. GC03. Ability to work in a team. GC04. Ability to work autonomously. GC05. Appreciation and respect for diversity and multiculturalism. GC06. Ability to act on the basis of ethical considerations (motives). GC07. The ability to be critical and self-critical. GC08. Knowledge and understanding of the subject area and understanding of professional activity. GC09. Ability to communicate in the state language both orally and in writing. GC 10. Ability to communicate in a foreign language. GC11. Skills in using modern information systems and communication technologies. GC12. The ability to act socially responsibly and consciously. GC13. Ability to conduct research at the appropriate level. GC14. The ability to exercise their rights and responsibilities as a member of a society, to realize the values of civil (free democratic) society, the rule of law, human and civil rights and freedoms in Ukraine. GC15. 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, machinery and technology, lead a healthy lifestyle.
Special (professional) competence (SC)	SC01. Ability to study economic trends using the tools of macro- and microeconomic analysis, to make generalizations to assess the manifestation of individual phenomena inherent in modern processes in the economy, *including understanding of methods of building e-business, its tools in different market segments.* SC02. Use mathematical tools to study socio-economic processes, solve applied problems in the field of accounting, analysis, control, audit, taxation, *including digital audit and analysis*. SC03. Ability to display information about business operations of financial entities in financial and management accounting, their systematization, generalization in reporting and interpretation to meet the information needs

	of decision makers, *including the application of the principles of digital technology in analysis and audit.* SC04. Apply knowledge of *information* law and tax law in the practice of business entities. SK05. Conduct an analysis of economic activity of the enterprise and financial analysis, *BI - analysis, intellectual analysis of data on the activities of enterprises* in order to make management decisions. SC06. Perform accounting procedures using specialized information systems and computer technologies, *in particular, digital technologies and cloud infrastructures.* SC07. Apply audit techniques and assurance services, *including digital audit and analysis.* SC08. 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. SC09. Carry out external and internal control of the enterprise activity and its compliance with the legislation on accounting and taxation, *in particular to carry out digital analytics*. SC10. Ability to apply ethical principles in the performance of professional duties. SC.11 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, *in particular to apply digital audit procedures using modern technologies and tools for its implementation.* SC 12 .*Ability to apply a comprehensive integrated solution to analyse data coming from different sources, accounting and exchange information, in the unique environment.* SC13. *Ability to perform strategic data analysis and support the management decision-making process.* SC14. *Ability to perform intelligent business data analysis and programming in the accounting and control environment.*

7 – Program learning outcomes	
	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. 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. 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 analyse financial, management, tax and statistical reporting of enterprises and interpret correctly 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 economic 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. Possess 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. Analyse 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 life of employees and take measures to preserve the environment. PLO 20. Perform professional functions taking into account the requirements of social responsibility, labour discipline, be able to plan and manage time. PLO 21. Understand the requirements for 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 program implementation	
Staff support	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" - 15 people with a 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 work for at least 10 years.
Material and technical support	Classrooms are equipped with modern demonstration equipment, computer rooms - equipment with the latest software versions.
Information and educational methodical support	Availability of published monographs, teaching aids, reference notes of lectures, workshops (cases), guidelines for writing term papers, recommendations for independent work of students to ensure the learning process.
9 – Academic mobility	
National credit mobility	Under the terms of credit mobility, all credits obtained by the student outside the place of basic study 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 KNUTE rating have the opportunity to study abroad.
Teaching foreign applicants for higher education	Teachers can teach subjects in a foreign language (English)

The list of components of the educational program and their logical sequence
2.1. List of EP components

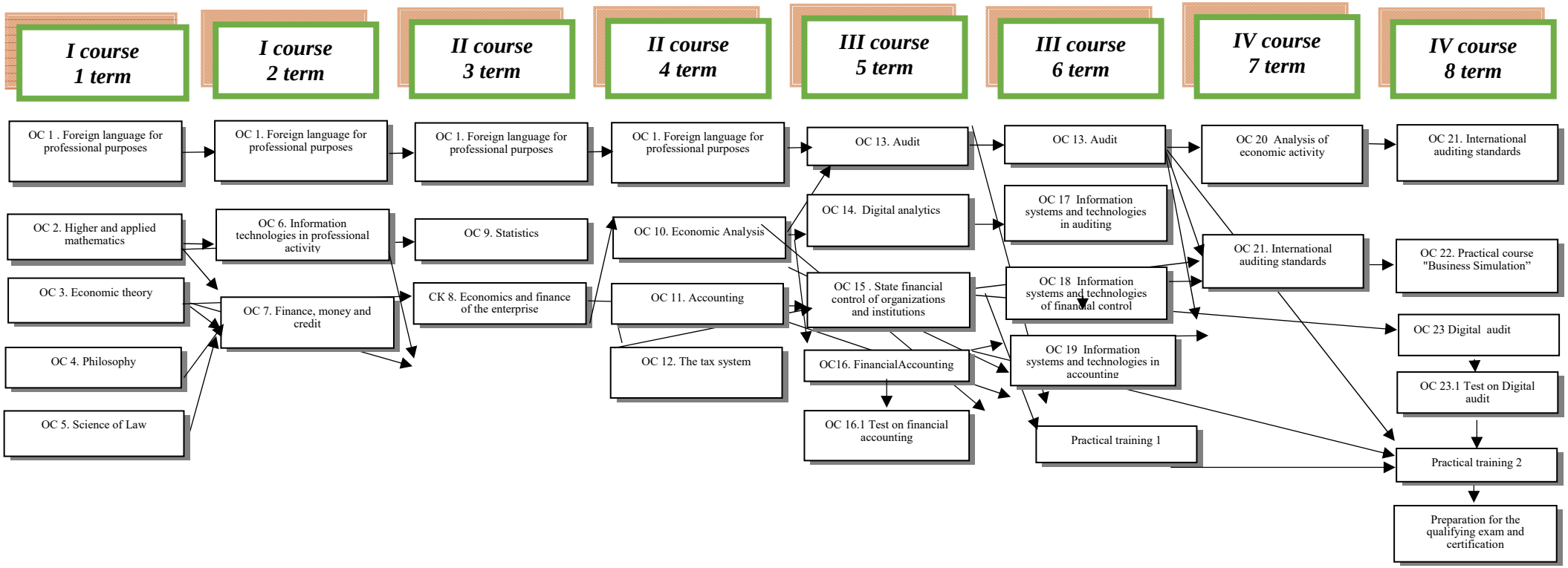
Code e/ s	Components of the educational program (academic disciplines course projects (works), practices, qualifying exam)	Number of credits
Obligatory Components of the EP		
OC 1	Foreign language for professional purposes	24
OC 2	Higher and applied mathematics	6
OC 3	Economic theory	6
OC 4	Philosophy	6
OC 5	Science of Law	6
OC 6	Information technologies in professional activity	6
OC 7	Finance, money and credit	6
OC 8	Economics and finance of the enterprise	6
OC 9	Statistics	6
OC 10	Economic Analysis	6
OC 11	Accounting	6
OC 12	The tax system	6
OC 13	Audit	10,5
OC14	Digital analytics	6
OC 15	State financial control of organizations and institutions	6
OC 16	Financial Accounting	
OC 16.1	Test on financial accounting	6
OC 17	Information systems and technologies in auditing	6
OC 18	Information systems and technologies of financial control	6
OC 19	Information systems and technologies in accounting	4,5
OC 20	Analysis of economic activity	6
OC 21	International auditing standards	12

OC 22	Practical course "Business Simulation"	9
OC 23	Digital audit	
OC 23.1	Test on Digital audit	6
	The total amount of obligatory components:	**180**
	Selective components of EP	
SC 1	BI-analysis	6
SC 2	Digital technologies in business	6
SC 3	Audit in foreign countries	6
SC 4	Banking operations	6
SC 5	Life safety	6
SC 6	Accounting in the public sector	6
SC 7	Accounting in banks	6
SC 8	Budget system	6
SC 9	Internal control	6
SC 10	Commercial law	6
SC11	Economic and mathematical modeling	6
SC 12	E-commerce	6
SC 13	Electronic document management	6
SC 14	Business ethics	6
SC 15	Foreign economic activity of the enterprise	6
SC 16	History of Ukraine	6
SC 17	History of Ukrainian Culture	6
SC 18	Logic	6
SC 19	Management	6
SC 20	International Economics	6
SC 21	International Tax Law	6

SC 22	International control standards	6
SC 23	National interests in world geopolitics and geopolitics	6
SC 24	Organization of state audit	6
SC 25	Organization of state financial control	6
SC26	Politology	6
SC 27	Psychology of business communication	6
SC 28	Religious studies	6
SC 29	World culture	6
SC 30	Business intelligence systems in international business	6
SC 31	Sociology	6
SC 32	Forensic economic expertise	6
SC 33	Probability theory and mathematical statistics	6
SC 34	Ukrainian language (for professional purposes)	6
SC 35	Managerial Accounting	6
SC 36	Financial mathematics	6
SC 37	Finance law	6
SC 38	Financial monitoring	6
The total amount of selective components:		**60**
Practical training		
Practical training 1		3
Practical training 2		6
Total		**9**
Certification		
Preparation for the qualifying exam and certification		3
Total		**3**
TOTAL VOLUME OF THE EDUCATIONAL PROGRAM		**240**

For all components of the educational program, the form of final control

2.2. Structural and logical scheme of EP



3. Form of certification of applicants for higher education

Certification is carried out in the form of a qualifying exam.

The qualification exam in the specialty involves checking the achievement of learning outcomes defined by the standard of higher education and the educational program.

4.1. Matrix of correspondence of program competences compulsory components of the educational program

Components / Competence	OC 1	OC 2	OC 3	OC 4	OC 5	OC 6	OC 7	OC 8	OC 9	OC10	OC11	OC 12	OC 13	OC 14	OC 15	OC 16	OC 17	OC 18	OC 19	OC 20	OC 21	OC22	23
GC 01	•		•	•			•	•	•					•		•				•			•
GC 02		•		•		•			•	•	•		•	•	•	•			•	•	•		•
GC 03							•				•	•	•	•	•		•		•				•
GC 04				•	•	•			•				•	•					•		•		•
GC 05	•		•		•		•	•	•										•	•			
GC 06		•			•							•			•	•			•			•	
GC 07				•			•	•		•	•	•	•		•				•	•	•	•	
GC 08		•					•	•						•									•
GC09			•												•								
GC 10	•																				•		
GC 11						•					•			•	•	•						•	•
GC 12	•			•	•		•					•		•	•			•	•				•
GC 13								•														•	
GC 14					•								•		•	•	•						
GC15			•	•			•		•	•		•								•			
SC 01			•			•	•	•	•					•			•						•
SC 02		•									•		•	•	•	•			•	•			•
SC 03	•									•			•		•	•				•	•	•	•
SC 04					•		•				•				•						•		
SC 05										•				•	•					•		•	
SC 06														•	•								•
SC 07												•	•	•					•		•		•
SC 08		•			•					•	•		•	•	•				•	•		•	•
SC 09												•	•	•						•			•
SC 10				•									•					•	•		•	•	
SC 11			•	•			•				•		•	•	•	•	•	•	•	•	•		•
SC 12									•				•	•					•		•		
SC 13							•							•					•				
SC 14														•					•				

4.2. Matrix of correspondence of program competences selective components of the educational program

Components / Competence	SC 01	SC 02	SC 03	SC 04	SC 05	SC 06	SC 07	SC 08	SC 09	SC 10	SC 11	SC 12	SC 13	SC 14	SC 15	SC 16	SC 17	SC 18	SC 19	SC 20	SC 21	SC 22	SC 23	SC 24	SC 25	SC 26	SC 27	SC 28	SC 29	SC 30	SC 31	SC 32	SC 33	SC 34	SC 35	SC 36	SC 37	SC 38
GC 01	•	•		•						•	•	•	•						•						•												•	•
GC 02	•	•		•				•			•	•	•	•				•	•														•		•	•		•
GC 03	•	•	•	•					•									•	•					•	•	•	•			•	•						•
GC 04		•					•																										•			•		
GC 05				•								•	•					•									•			•		•						
GC 06	•			•										•	•	•	•		•	•	•		•		•		•	•	•		•	•					•
GC 07				•							•							•							•		•			•	•		•			•		
GC 08	•	•					•				•																	•		•	•			•				
GC 09									•						•					•	•		•														•		
GC10		•																											•					•				
GC 11	•	•				•	•					•	•																									
GC 12	•	•			•							•		•				•									•			•	•		•					
GC 13			•								•								•										•		•		•					
GC 14						•										•	•				•		•			•	•	•	•		•							
GC 15		•														•	•				•		•				•	•	•	•	•							
SC 01	•							•							•	•	•		•	•	•		•			•			•							•	•	•
SC 02	•	•				•													•								•									•	•	•
SC 03	•	•				•	•	•																												•		
SC 04			•				•		•															•			•											
SC 05									•																													•
SC 06	•	•				•	•						•																									
SC 07	•		•																					•			•											
SC 08	•	•		•			•	•	•	•					•				•						•							•			•		•	•
SC 09	•	•							•													•		•			•			•			•					•
SC 10					•		•								•					•		•					•				•							
SC 11					•											•	•				•		•			•		•					•						
SC 12		•	•												•					•																		
SC 13		•		•			•				•							•																				
SC 14																		•	•																				

5.1 Matrix for providing program learning outcomes with the relevant mandatory components of the educational program

Components / Program learning outcomes	OC 01	OC 02	OC 03	OC 04	OC 05	OC 06	OC 07	OC 08	OC 09	OC 10	OC 11	OC 12	OC 13	OC 14	OC 15	OC 16	OC 17	OC 18	OC 19	OC 20	OC 21	OC 22	OC 23
PLO 01			•	•	•	•	•	•		•	•					•							•
PLO 02							•					•	•		•	•	•	•	•	•	•	•	•
PLO 03								•	•		•	•	•	•	•	•	•	•	•	•	•	•	•
PLO 04									•	•		•	•	•	•	•	•	•	•	•	•		•
PLO 05									•			•	•	•	•	•				•	•	•	•
PLO 06		•						•	•		•	•	•	•	•	•				•	•		•
PLO 07																						•	
PLO 08			•		•			•			•											•	
PLO 09									•	•			•	•						•		•	•
PLO 10								•			•		•							•	•		•
PLO 11							•		•	•				•	•					•			•
PLO 12									•			•	•	•		•	•	•	•				•
PLO 13			•	•			•								•								•
PLO 14		•						•	•	•	•			•			•	•	•	•		•	
PLO 15		•		•		•														•			•
PLO 16	•																				•		
PLO 17					•			•		•	•		•		•					•			•
PLO 18			•				•						•			•					•		•
PLO 19																							
PLO 20													•			•						•	•
PLO 21				•								•	•		•	•				•	•		•
PLO 22					•										•								
PLO 23									•					•							•		

5.2. Matrix for providing program learning outcomes with appropriate selective components of the educational program

Components / Program learning outcomes	SC 01	SC 02	SC 03	SC 04	SC 05	SC 06	SC 07	SC 08	SC09	SC 10	SC 11	SC12	SC 13	SC 14	SC15	SC 16	SC 17	SC 18	SC 19	SC 20	SC 21	SC 22	SC 23	SC 24	SC 25	SC 26	SC 27	SC 28	SC 29	SC 30	SC 31	SC 32	SC 33	SC 34	SC 35	SC 36	SC 37	SC 38
PLO 01	•							•		•		•	•			•	•		•		•		•	•		•			•		•		•			•	•	•
PLO 02	•	•	•	•		•	•		•													•			•		•				•	•			•			
PLO 03	•					•	•		•									•				•		•	•		•					•			•			•
PLO 04						•	•																				•								•			•
PLO 05	•		•			•	•		•															•	•		•					•			•			•
PLO 06		•	•	•		•			•											•					•		•											
PLO 07								•																•	•		•					•						•
PLO 08	•						•					•																			•	•			•			
PLO 09							•		•			•		•					•					•	•							•	•					•
PLO 10			•															•																				
PLO 11	•				•				•																													
PLO 12	•					•	•		•			•	•											•	•		•											
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PLO 16	•		•										•																	•				•				
PLO 17	•	•		•			•							•					•					•	•	•	•										•
PLO 18	•					•									•					•	•		•														•
PLO 19					•				•																						•						
PLO 20			•		•	•				•				•				•	•												•	•				•	
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PLO 22	•									•		•	•	•		•	•	•	•	•	•	•	•	•			•	•	•						•		
PLO 23	•											•		•		•	•	•	•		•		•		•	•	•	•	•	•	•				•		