

3. Educational program «Accounting and Taxation»

3.1. Profile of educational program in specialty 071 "Accounting and Taxation" (on specialization "Accounting and Taxation")

1- general information	
Full name ZVO and the structural unit	Kyiv National University of Trade and Economics Faculty of Finance and Accounting Department of Accounting and Taxation
The degree and the name of the qualification in the original language	Bachelor's Degree in Higher Education specialty "Accounting and Taxation" Specialization "Accounting and Taxation"
The official title of educational program	Accounting and Taxation
The type of degree and educational programs	Bachelor's degree, unitary. On the basis of complete secondary education - 240 ECTS credits; Based on junior bachelor (junior specialist): - - specialty 071 "Accounting and taxation" of at least 120 ECTS credits; - other specialties of not less than 180 ECTS credits.
The presence of the accreditation	Ministry of Education and Science of Ukraine, Ukraine Accreditation period - 2014-2024.
Cycle/level	HPKUkraine-6 level, FQ-EHEA - first cycle, EQF-LLL-6 level
Background	Full secondary education
Language(s) of teaching	Ukrainian, English
The validity of the educational program	2021- 2025
The web address of the permanent location of the description of the educational program	https://knute.edu.ua
2- The purpose of the educational program	
Training of specialists capable on the basis of mastering theoretical knowledge and practical skills to carry out professional activities aimed at providing users with accounting and analytical information for management decisions	
3- Description of the educational program	
Subject area (field of knowledge, speciality, specialization)	Branch of Knowledge 07 «Management and Administration», Specialty 071 "Accounting and Taxation" Specialization "Accounting and Taxation"
Orientation of educational program	Educational-professional. It is aimed at training specialists who combine basic humanitarian, general economic knowledge with practical skills in accounting, taxation, analysis, control and audit.
The educational focus of the educational program and specialization	Emphasis on the study of theoretical and practical principles of accounting, taxation, analysis, control and audit of entrepreneurial activity. The list of competencies and programmatic learning outcomes is harmonized with the requirements of the International Accounting Education Standards Board (IAESB)

	Key words: accountant-economist, accounting, taxation, control, analysis.
Features	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
4 - The suitability of graduates to employment and further education	
Suitability for employment	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. 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. 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
Further training	Ability to study programs of the second cycle of higher education (Master).
5- Teaching and assessment	
Teaching and studing	Learning style is problem-oriented learning. Combined approach to learning. Lectures, laboratories, seminars, practical classes, independent work, course work, industrial practice, teacher consultations
Evaluation	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 KNUTE
6- Software competence	
Integral competence	Ability to solve complex tasks and problems in the field of professional activity in accounting, analysis, control, audit, taxation, as well as in the process of research and / or implementation of innovations characterized by uncertainty of conditions and requirements.
General competence (GC)	GC 1. Ability to learn and master modern knowledge. GC.2 Ability to abstract thinking, analysis and synthesis. GC 3. Ability to work in a team. GC 4. Ability to work autonomously. GC 05. Appreciation and respect for diversity and multiculturalism. GC 06. Ability to act on the basis of ethical considerations (motives). GC 07. The ability to be critical and self-critical. GC 08. Knowledge and understanding of the subject area and understanding of professional activity. GC 09. Ability to communicate in the state language both orally and in writing. GC 10. Ability to communicate in a foreign language. GC 11. Skills in using modern information systems and communication technologies. GC 12. The ability to act socially responsibly and consciously. GC 13. Ability to conduct research at the appropriate level. 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. GC 15. Ability to preserve and multiply moral, cultural, scientific values and achievements of society based on understanding the history and

	<p>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>Professional competence the specialty (PC)</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>7 - Program learning outcomes</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> <p>PLO 3. Define the essence of objects of accounting, analysis, control, audit, taxation and understand their role and place in economic activity.</p> <p>PLO 4. Form and analyze financial, management, tax and statistical reporting of enterprises and correctly interpret the information obtained for management decisions.</p> <p>PLO 5. Have methodological tools for accounting, analysis, control, audit and taxation of economic activity of enterprises.</p> <p>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</p>

	<p>economic activity.</p> <p>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.</p> <p>PLO 8. Understand the organizational and economic mechanism of enterprise management and evaluate the effectiveness of decision-making using accounting and analytical information.</p> <p>PLO 9. Identify and assess the risks of economic activity of enterprises.</p> <p>PLO 10. Understand the theoretical foundations of auditing and be able to apply its methods and procedures.</p> <p>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.</p> <p>PLO 12. Use specialized information systems and computer technology for accounting, analysis, control, audit and taxation.</p> <p>PLO 13. Understand the peculiarities of the functioning of enterprises in modern business conditions and demonstrate an understanding of their market positioning.</p> <p>PLO 14. Be able to apply economic and mathematical methods in the chosen profession.</p> <p>PLO 15. Have general scientific and special methods of research of socio-economic phenomena and economic processes at the enterprise.</p> <p>PLO 16. Possess and apply knowledge of state and foreign languages for the formation of business papers and communication in professional activities.</p> <p>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.</p> <p>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.</p> <p>PLO 19. Adhere to a healthy lifestyle, safety of employees and take measures to preserve the environment.</p> <p>PLO 20. Perform professional functions taking into account the requirements of social responsibility, labor discipline, be able to plan and manage time.</p> <p>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.</p> <p>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.</p> <p>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.</p>
8- Resource support for the implementation of the program	
Personnel support	<p>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" - 16 people with a degree and academic rank, including 5 doctors of sciences. Presence of the head of the department (the guarantor of the educational program): a degree and a scientific degree in the corresponding specialty and experience of scientific and pedagogical work not less than 10 years.</p>

Material and technical support	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.
Information and teaching and methodological support	<p>Availability of information support: The official web site of KNUTE; wireless access point to the Internet; corporate mail service.</p> <p>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 KNUTE; the dissertation and abstracts.</p> <p>Presence of teaching and methodological support: 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.</p> <p>Training materials from each discipline of the curriculum, including monographs, textbooks, manuals, lecture notes, methodical materials for the certification of applicants.</p>
9- Academic mobility	
National Credit Mobility	Agreements on academic mobility have been concluded on the basis of bilateral agreements between KNUTE and the ZVO of Ukraine
International Credit Mobility	Contracts for international academic mobility (Erasmus +), double diplomas, long-term international projects, internships, etc.
Teaching foreign applicants for higher education	Provides the opportunity to study foreign students of higher education. Teachers can teach subjects in a foreign language (English)

2. The list of components of the educational program and their logical sequence

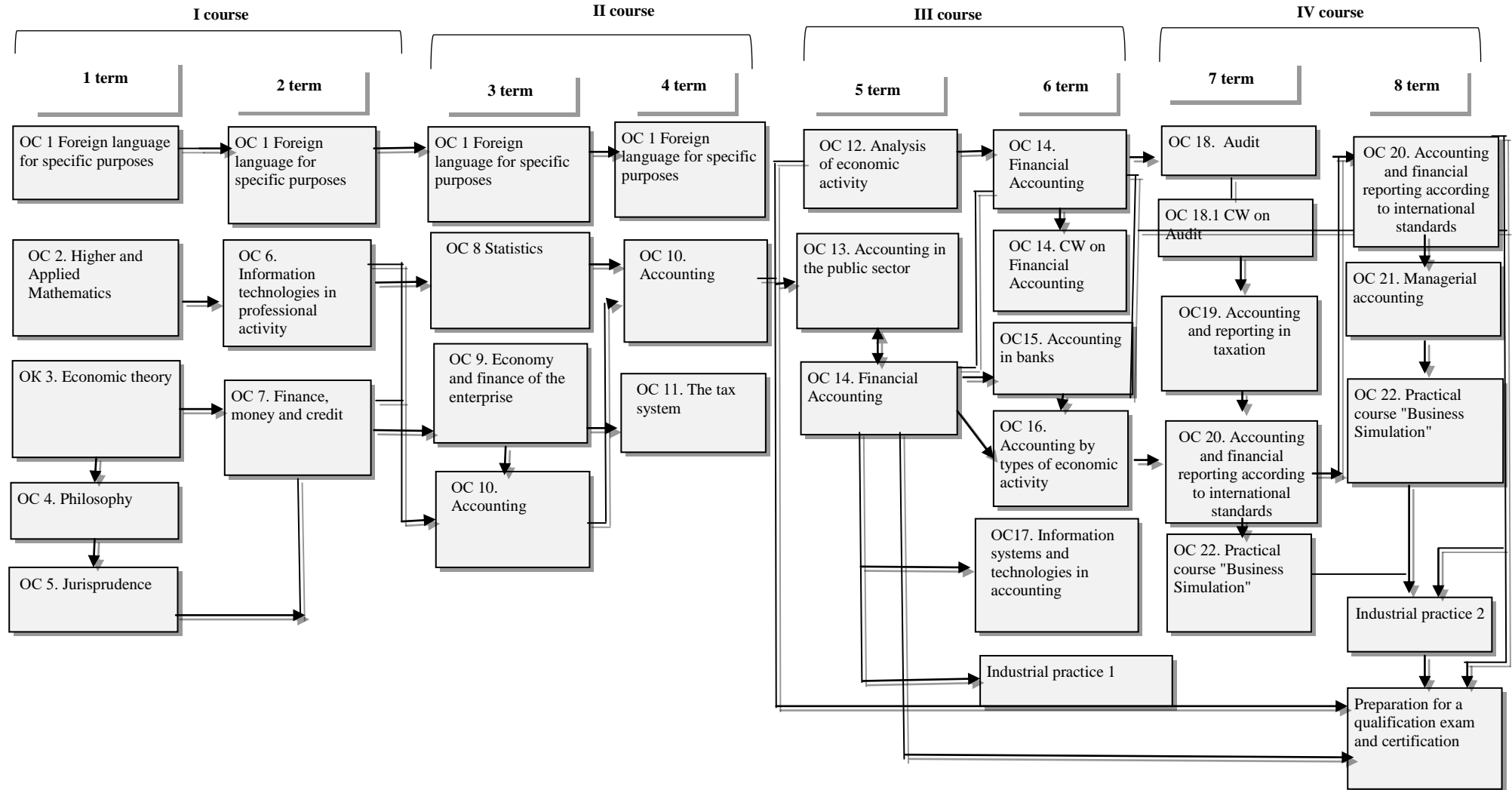
2.1 The List of Components of the Educational Program

Code	Components of educational programs (disciplines, course projects (work), practice, qualifying examination, graduation thesis)	The number of credits
1	2	3
Obligatory Components of EP		
OC 1.	Foreign language for specific purposes	24
OC 2.	Higher and Applied Mathematics	12
OC 3.	Economic theory	6
OC 4	Philosophy	6
OC 5.	Jurisprudence	6
OC 6.	Information technologies in professional activity	6
OC 7.	Finance, money and credit	6
OC 8.	Statistics	6
OC 9.	Economy and finance of the enterprise	6
OC 10.	Accounting	12
OC 11.	The tax system	6
OC 12.	Economic analysis	6

OC 13.	Accounting in the public sector	6
OC 14.	Financial Accounting	12
OC 14.1.	CW on Financial Accounting	
OC 15.	Accounting in banks	4,5
OC 16.	Accounting by types of economic activity	4,5
OC 17.	Information systems and technologies in accounting	6
OC 18.	Audit	6
OC 18.1.	CW on Audit	
OC 19.	Accounting and reporting in taxation	6
OC 20.	Accounting and financial reporting according to international standards	10,5
OC 21.	Managerial accounting	4,5
OC 22.	Practical course "Business Simulation"	9
The Total Volume of Obligatory Components		162
Selected components of EP		
SC 1.	Web-design and Web-programming	6
SC 2.	Analysis of economic activity	6
SC 3.	Bank operations	6
SC 4.	Life safety	6
SC 5.	Accounting in foreign countries	6
SC 6.	Budget system	6
SC 7.	Economic Law	6
SC 8.	Diplomatic and business protocol and etiquette	6
SC 9.	Contract Law	6
SC 10.	E-commerce	6
SC 11.	Electronic document management	6
SC 12.	Enterprise Foreign Economic Activity	6
SC 13.	Information systems and technologies in auditing	6
SC 14.	Cultural heritage of Ukraine	6
SC 15.	Marketing	6
SC 16.	Management	6
SC 17.	International Economics	6
SC 18.	International Economic Relations	6
SC 19.	Business process modeling	6
SC 20.	National interests in world geopolitics and geoeconomics	6
SC 21.	Accounting at Small Business Enterprises	6
SC 22.	Elocution	6
SC 23.	Valuation of business and property of the enterprise	6
SC 24.	Enterprise activity planning	6
SC 25.	Political Science	6
SC 26.	Psychology	6
SC 27.	World culture	6
SC 28.	World market for goods and services	6
SC 29.	Social leadership	6
SC 30.	Sociology	6
SC 31.	Startup technology	6
SC 32.	Labor Law	6
SC 33.	The Ukrainian language for specific purposes	6
SC 34.	Financial Law	6
The total volume of the Selected components		66
Practical training		
Industrial practice 1		3
Industrial practice 2		6
Total		9
Certification		
Preparation for a qualification exam and certification		3

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

2.2. Structural-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. Matrix of compliance of program competencies with the obligatory components of the educational program

Components competencies	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	OC 21	OC 22
GC 01	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC 02	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC03	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC04	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC05				*	*																	
GC06				*	*																	
GC07				*																		
GC08	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC09		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC 10	*																					
GC 11						*											*					*
GC 12	*		*	*	*		*			*	*	*	*	*		*	*	*	*		*	*
GC 13		*	*	*	*	*	*	*	*	*	*	*	*	*		*	*	*	*	*	*	*
GC14			*	*	*																	
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																						*

4.2. Matrix of correspondence of program competencies to selective components of the educational program

Components competencies																																						
	SC 1	SC 2	SC 3	SC 4	SC 5	SC 6	SC 7	SC 8	SC 9	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				
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 program learning outcomes (PLOs) with the relevant mandatory components of the educational program

Components Program learning outcomes	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	OC 21	OC 22
PLO1			*	*	*		*	*	*	*	*			*								*
PLO2							*			*		*	*	*	*	*		*	*	*	*	*
PLO3										*		*	*	*	*	*		*	*	*	*	*
PLO4												*		*				*	*	*	*	*
PLO5										*		*	*	*	*	*		*	*	*	*	*
PLO6										*		*	*	*	*	*		*		*		*
PLO7							*				*		*	*					*			*
PLO8									*												*	*
PLO9									*												*	
PLO10																			*			
PLO11							*		*												*	
PLO12						*											*					
PLO13								*	*	*									*			
PLO14		*						*	*	*		*	*	*	*	*	*	*	*		*	
PLO15								*	*					*	*	*	*	*	*			*
PLO16	*																					
PLO17			*	*																		
PLO18														*					*			
PLO19																						*
PLO20														*					*			*
PLO21					*					*												
PLO22				*	*						*											
PLO23										*												

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

Components																																				
Program learning outcomes	SC 1	SC 2	SC 3	SC 4	SC 5	SC 6	SC 7	SC 8	SC 9	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		
PLO1						*	*		*			*					*	*		*			*		*		*		*					*		*
PLO2		*			*														*					*	*											
PLO3		*			*								*									*			*											
PLO4		*			*																				*											
PLO5		*											*									*			*											
PLO6																						*														
PLO7						*	*		*																										*	*
PLO8		*										*			*	*	*	*							*											
PLO9		*														*									*											
PLO10													*																							
PLO11		*	*																																	
PLO12	*								*	*		*																					*			
PLO13						*						*			*														*							
PLO14																								*												
PLO15							*		*			*																			*		*			*
PLO16																							*													*
PLO17								*					*										*					*	*		*					
PLO18					*												*																			
PLO19				*																											*					
PLO20																											*		*		*			*		
PLO21							*		*											*													*		*	*
PLO22							*		*																							*		*		*
PLO23				*																						*										

