

3. Educational program.

1. Profile of educational program in specialty 071 "Accounting and taxation" (on specialization "Accounting and taxation")

Head of the project group (guarantor of the educational program) -
Fomina O. V., Doctor of economic Sciences, associate professor

1- general information	
Full name ZVO and the structural unit	Kyiv National University of Trade and Economics Faculty of Accounting, Audit and Information Systems 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	HPK Ukraine-7 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	2024 year
The web address of the permanent location of the description of the educational program	www.knteu.kiev.ua
2- The purpose of the educational program	
Training of accounting and taxation specialists who, based on the acquisition of theoretical knowledge and practical skills, can carry out professional activities aimed at providing users with accounting and analytical information for making managerial 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" Disciplines that form basic competencies are 71%, of which discipline of the general training cycle -28, the cycle of professional training - 37, practical training - 6%. Disciplines for the choice of a higher education student - 29%, of which the general training cycle - 9%, vocational training - 20%.
Orientation of educational program	Educational-professional. It is aimed at training specialists who combine basic humanitarian, general-technical knowledge with practical skills in accounting, taxation, analysis, control and audit.
The educational focus of the educational program and	Emphasis on the study of theoretical and practical principles of accounting, taxation, analysis, control and audit of entrepreneurial activity.

specialization	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.Bachelor's degree in Accounting and Taxation:accountant, cashier-expert, tax agent, auditor, staff inspector, inventory inspector, inspector-inspector, auditor, tax inspector, teacher of a vocational educational institution, teacher of an average educational institution.Subject to the acquisition of relevant experience, one can adapt to the following areas of related professional activities: in the field of evaluation, marketing, foreign economic, research
Further training	Ability to study programs of the second cycle of higher education (Master).
5- Teaching and assessment	
Teaching and learning	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. The assessment is carried out in accordance with the Regulations on the assessment of student and postgraduate student outcomes
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 be prepared for the learning and application of acquired knowledge. GC.2 Ability to analyze and synthesize as a tool for identifying problems and making decisions for their solution based on logical arguments and verified facts. GC 3. Ability to work independently and in a team taking into account requirements of professional discipline, planning and time management. GC 4. Pricing and respect for cultural diversity. GC 5. Ability to act on the basis of ethical considerations (motives). GC 6. Ability to be critical and self-critical. GC 7. Ability to flexible thinking and competent use of the acquired knowledge in a wide range of practical work in the specialty and everyday life. GC 8. Ability to communicate in state and foreign languages both orally and in writing. GC 9. Skills of use of modern information and communication technologies. GC 10. Skills of carrying out of safety activity, aspiration for preservation of the environment. GC 11. Possibility to present the results of the conducted researches GC.12. Ability to navigate in the basic legal acts in the field of security,

	ability to justify and ensure full implementation of collective and personal security measures.
Professional competence specialty (PC)	<p>the</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. The ability to formulate accounting and analytical information for efficient management of the enterprise.</p> <p>PC 3. Ability to use mathematical tools for studying economic processes, solving applied economic and optimization problems in the field of accounting, audit and taxation.</p> <p>PC 4. The 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 5. Ability to apply knowledge of law and tax legislation in the practical activities of business entities.</p> <p>PC 6. Ability to conduct an analysis of the enterprise's economic activity and financial analysis for the purpose of making managerial decisions.</p> <p>PC 7. Ability to conduct accounting procedures with the use of specialized information systems and computer technologies.</p> <p>PC 8. Ability to apply and form information support for enterprise management using modern technical and methodical tools.</p> <p>PC 9. Ability to apply basic methods of auditing and providing audit services.</p> <p>PC 10. The ability to control economic activity as a function of management of an enterprise in order to ensure its effective functioning, evaluation of work results, implementation of plans, determination of violations of accepted norms and standards, increase of responsibility.</p> <p>PC 11. The ability to monitor compliance with regulations on the methodology of accounting and taxation, conservation and effective use of resources.</p> <p>PC 12. Ability to maintain an appropriate level of economic knowledge and continuously improve their professional training.</p> <p>PC 13. Ability to be able to identify dangerous factors of natural and man-made environments and find ways to prevent their damaging action using probabilistic structural and logical models</p> <p>PC 14. Ability to introduce safe technologies, to choose the optimal conditions and working regimes, to design and organize workplaces on the basis of modern technological and scientific achievements in the field of labor protection and safety of life</p> <p>PC 15. Ability to take measures to eliminate the causes of accidents and occupational diseases in the workplace</p>
7 - Program learning outcomes	
	<p>PLO 1. Demonstrate basic knowledge and understanding of economic categories, laws, causal and functional relationships that exist between processes and phenomena at different levels of economic systems.</p> <p>PLO 2. To know the place and significance of accounting, analytical, control, tax and statistical systems in informational provision of users of accounting and analytical information in solving problems in the area of social, economic and environmental responsibility of enterprises, institutions and organizations.</p> <p>PLO 3. Understand the essence of objects of accounting, analysis, control, audit, taxation, and understand their role and place in economic activity.</p> <p>PLO 4. Formulate and analyze financial, managerial, tax and statistical reporting of enterprises, institutions, organizations and interpret received information for making managerial decisions.</p>

	<p>PLO 5. Own methodical tools for accounting, analysis, control, audit and taxation of business activities of enterprises.</p> <p>PLO 6. Demonstrate understanding of the peculiarities of accounting, analysis, control, audit and taxation of enterprises, institutions and organizations of different forms of ownership, organizational and legal forms of economic activity and types of economic activity.</p> <p>PLO 7. Know the mechanism of functioning of the budget and tax systems of Ukraine and take into account its features in order to organize accounting and reporting on enterprises.</p> <p>PLO 8. To substantiate the efficiency of decision making using accounting and analytical information and to understand the organizational and economic mechanism of enterprise management.</p> <p>PLO 9. Use theoretical, organizational and methodological principles of audit.</p> <p>PLO 10. To determine the directions of increasing the efficiency of the formation of financial resources, their distribution and control of use at the state level and enterprises of different organizational and legal forms of ownership.</p> <p>PLO 11. Apply specialized information systems and computer technologies for accounting, analysis, audit and taxation.</p> <p>PLO 12. Understand the peculiarities of functioning of enterprises in modern economic conditions and demonstrate an understanding of its market positioning.</p> <p>PLO. 13. To have the basic knowledge of the fundamental sections of mathematics to the extent necessary for the application of economic and mathematical methods in the chosen profession.</p> <p>PLO 14. Demonstrate skills of mastering general scientific and special methods of research of economic phenomena and processes at the enterprise.</p> <p>PLO 15. To possess and apply knowledge of a foreign language for the formation of business papers and communication in professional activities.</p> <p>PLO 16. Be able to work independently and in a team. To demonstrate independence and responsibility in work, professional respect for ethical principles, demonstrate respect for individual and cultural diversity.</p> <p>PLO 17. Analyze the development of the system and models of accounting at the national and international levels, taking into account the professional outlook.</p> <p>PLO 18. Adhere to a healthy lifestyle, to take care of the health and safety of employees, the desire to save the environment.</p> <p>PLO. 19. To carry out professional functions taking into account labor discipline requirements, planning and time management.</p>
8- Resource support for the implementation of the program	
Personnel 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" - 14 people with a degree and academic rank, including 6 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.
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	Availability of information support: The official web site of KNUTE; wireless access point to the Internet; corporate mail service. Library - 6

methodological support	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 KNTEU, the dissertation and abstracts. 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. Educational materials for each curriculum of the curriculum, including monographs, textbooks, manuals, lecture notes, methodical materials for the certification of applicants.
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

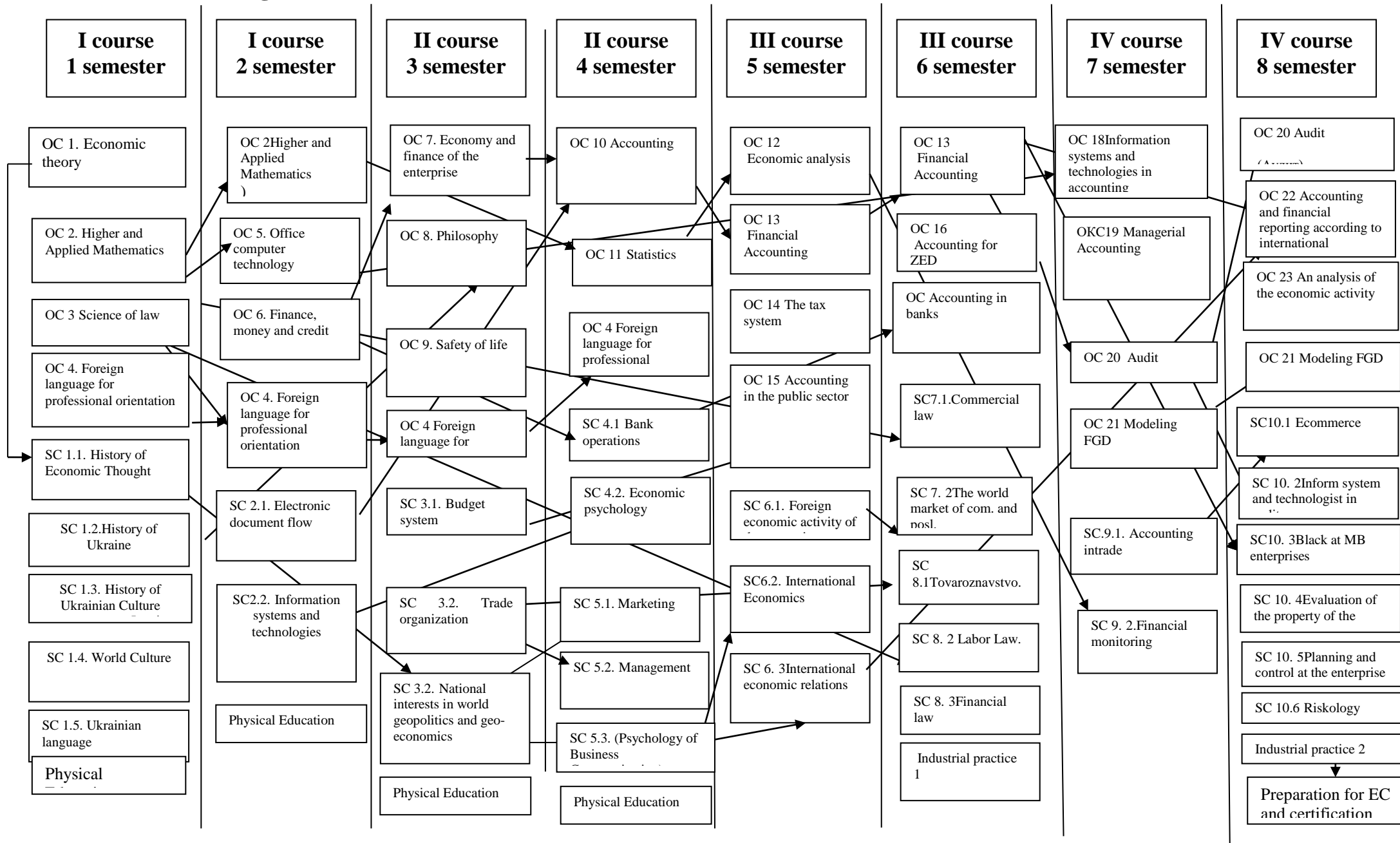
2.1 The list of components of the educational program

Code	Components of educational programs (disciplines, course projects (work), practice, qualifying examination, graduation thesis)	The number of credits	Form of final control
1	2	3	4
Obligatory components OC			
OC1.	Economic theory	6	Exam
OC2.	Higher and Applied Mathematics	12	Exam
OC3.	Science of law	6	Exam
OC4.	Foreign language (in professional orientation)	24	Exam
OC5 .	Office computer technology	6	Exam
OC6.	Finance, money and credit	6	Exam
OC7.	Economy and finance of the enterprise	6	Exam
OC8.	Philosophy	6	Exam
OC9.	Safety of life	6	Exam
OC10.	Accounting	6	Exam
OC11.	Statistics	6	Exam
OC12.	Economic analysis	6	Exam
OC 13.	Financial Accounting	12	Exam
OC13.1	CW on Financial Accounting		

OC14	The tax system	6	Exam
OC15	Accounting in the public sector	6	Exam
OC16	Accounting by types of economic activity	4,5	Exam
OC17	Accounting in banks	4,5	Exam
OC18	Information systems and technologies in accounting	6	Exam
OC19	Managerial Accounting	6	Exam
OC20	Audit	10,5	Exam
OC21	Modeling of financial and economic activity	6	Exam
OC22	Accounting and financial reporting according to international standards	4,5	Exam
OC23	Analysis of economic activity	6	Exam
OC23.1.	CW on the analysis of economic activity		
	Physical Education		Credit
The total volume of obligatory components		174	
Selected components SC			
SC1.1.	History of Economics and Economic Thought	6	Exam
SC1.2.	History of Ukraine	6	Exam
SC1.3.	History of Ukrainian Culture	6	Exam
SC1.4.	World culture	6	Exam
SC1.5.	Ukrainian language (in professional direction)	6	Exam
SC2.1.	Electronic document flow	6	Exam
SC2.2.	Information systems and technologies	6	Exam
SC2.3	Modeling of economic processes	6	Exam
SC3 .1.	Budget system	6	Exam
SC3 .2.	Trade organization	6	Exam
SC3.3	National interests in world geopolitics and geoeconomics	6	Exam
SC4.1.	Bank operations	6	Exam
SC4.2	Economic psychology	6	Exam
SC5.1	Marketing	6	Exam
SC5.2	Management	6	Exam
SC5.3	Management	6	Exam
SC6.1.	Foreign economic activity of the enterprise	6	Exam
SC6.2.	International Economics	6	Exam
SC6.3.	International Economic Relations	6	Exam
SC7.1	Commercial law	6	Exam
SC7.2	World market for goods and services	6	Exam
SC8.1	Commodity studies	6	Exam
SC8.2.	Labor Law	6	Exam
SC8.3.	Financial law	6	Exam
SC9.1.	Trade accounting	6	Exam
SC9.2	Financial monitoring	6	
SC10.1	Ecommerce	6	Exam
SC10.2	Information systems and technologies in the audit	6	Exam
SC10.3	Accounting at Small Business Enterprises	6	Exam
SC10.4	Assessment of the property of the enterprise	6	Exam
SC10.5	Planning and control at the enterprise	6	Exam
SC10.6	Riskology	6	Exam
The total volume of the Selected components		54	
Practical training			

Industrial practice 1	3	Credit
Industrial practice 2	6	Credit
Attestation		
Preparation for a qualification exam and certification	3	
THE TOTAL AMOUNT OF THE EDUCATIONAL PROGRAM	240	

2.2. Structural-logical scheme OS



3. Form of certification of applicants for higher education

Certification of graduates of the educational program on the specialty 071 "Accounting and taxation", carried out by the attestation commission and conducted in the form of a certification exam. Completed by the issuance of a standard document of awarding him a Bachelor's Degree in Accounting and Taxation in the field of Accounting and Taxation.

4. Matrix of compliance of program competencies to the components of the educational program

	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	OC 23	
GC1	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	
GC2	*	*	*	*	*	*	*	*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC3	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC4	*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC5	*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC6	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC7	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC8			*	*		*				*		*	*	*	*	*	*	*	*	*	*	*	*	
GC9		*	*	*	*		*	*		*	*	*	*		*	*	*	*	*	*	*	*	*	*
GC 10	*	*	*		*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC11	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GC 12	*	*	*		*	*			*		*	*			*			*	*			*	*	
PC1	*		*		*	*	*			*	*	*	*	*	*	*	*	*			*	*	*	
PC2		*	*		*		*		*	*	*	*	*			*		*			*	*	*	
PC3		*			*	*	*			*	*	*	*		*	*		*			*	*	*	
PC4			*		*	*			*	*			*			*		*			*	*		
PC5			*							*			*	*	*	*		*	*		*	*		
PC6		*			*					*		*	*			*		*			*	*	*	
PC7					*					*			*			*		*			*	*		
PC8				*	*	*	*			*		*	*			*		*			*	*		
PC9																*					*	*		
PC10										*			*		*	*			*		*	*	*	
PC 11			*	*						*		*	*	*	*	*	*	*	*	*	*	*	*	*
PC 12	*		*	*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
PC 13	*		*	*					*			*			*		*				*	*	*	*
PC 14			*	*					*					*		*					*	*	*	*
PC 15	*		*	*					*					*		*			*		*	*	*	*

	SC 1.1	SC 1.2	SC 1.3	SC 1.4	SC 1.5	SC 2.1	SC 2.2	SC 2.3	SC 3.1	SC 3.2	SC 3.3	SC 4.1	SC 4.2	SC 5.1	SC 5.2	SC 5.3	SC 6.1	SC 6.2	SC 6.3	SC 7.1	SC 7.2.	SC 8.1	SC 8.2	SC 8.3	SC 9.1	SC 9.2	SC 9.10	SC 10.2	SC 10.3	SC 10.4	SC 10.5	SC 10.6				
GC1	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*			
GC2	*					*	*	*	*	*	*	*	*	*	*	*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*			
GC3	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		
GC4	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		
GC5	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		
GC6	*	*	*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		
GC7	*	*	*	*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*		
GC8	*					*	*	*	*	*	*	*	*	*	*	*	*	*	*		*	*	*	*	*	*				*	*		*	*		
GC9	*	*				*	*	*	*	*	*	*	*	*	*	*	*							*			*				*	*		*	*	
GC 10						*	*	*	*	*	*	*	*	*	*	*	*	*	*	*				*			*				*	*		*	*	
GC11	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	
GC12	*			*			*		*		*		*	*	*		*	*	*	*		*				*				*	*		*	*	*	
PC1						*		*	*			*		*			*	*	*	*	*	*				*				*	*		*	*	*	
PC2						*	*	*		*																*				*	*		*	*	*	
PC3						*		*						*												*				*	*		*	*	*	
PC4						*		*		*																*				*	*		*	*	*	
PC5						*	*	*				*												*	*	*	*				*	*		*	*	*
PC6							*	*						*												*				*	*		*	*	*	
PC7						*	*	*																		*				*	*		*	*	*	
PC8						*	*	*																						*	*		*	*	*	
PC9						*		*																					*						*	*
PC10						*		*				*														*				*	*		*	*	*	
PC 11					*	*		*																*	*	*	*	*	*	*	*	*	*	*	*	
PC 12	*		*	*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
PC 13	*		*		*		*	*						*	*				*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	
PC 14	*	*						*			*			*				*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
PC 15			*	*				*						*				*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*

5. Matrix providing programmatic learning outcomes for relevant educational program components

	OC1	OC2	OC3	OC4	OC5	OC6	OC7	OC8	OC9	OC10	OC11	OC12	OC13	OC14	OC15	OC16	OC17	OC18	OC19	OC20	OC21	OC22	OC23
PLO1	*	*	*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
PLO 2					*					*	*	*	*	*	*	*	*	*	*	*	*	*	*
PLO 3										*		*	*	*	*	*	*	*	*	*	*	*	*
PLO4										*		*	*	*	*	*		*	*	*	*	*	*
PLO 5										*		*	*	*	*	*	*	*	*	*	*	*	*
PLO 6										*		*	*	*	*	*	*	*	*	*	*	*	*
PLO 7							*						*	*	*	*	*	*			*		
PLO 8										*		*	*	*	*	*		*	*		*	*	*
PLO 9																				*	*		
PLO 10							*						*	*		*			*		*	*	*
PLO 11					*							*	*			*	*	*		*	*		*
PLO 12	*		*								*	*	*			*	*	*	*		*	*	*
PLO 13		*								*	*	*	*			*		*	*	*	*	*	*
PLO 14	*	*				*	*	*		*	*	*	*	*	*	*	*	*	*	*	*	*	*
PLO 15				*									*			*					*	*	*
PLO 16	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
PLO 17			*							*			*			*					*	*	*
PLO 18					*				*	*			*	*	*	*	*		*	*	*	*	*
PLO 19	*		*		*	*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*

	SC 1.1	SC 1.2	SC 1.3	SC 1.4	SC 1.5	SC 2.1	SC 2.2	SC 2.3	SC 3.1	SC 3.2	SC 3.3	SC 4.1	SC 4.2	SC 5.1	SC 5.2	SC 5.3	SC 6.1	SC 6.2	SC 6.3	SC 7.1	SC 7.2.	SC 8.1	SC 8.2	SC 8.3	SC 9.1	SC 9.2	SC 9.10	SC 10.2	SC 10.3	SC 10.4	SC 10.5	SC 10.6	
PLO 1	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
PLO2								*				*		*				*							*				*	*			
PLO 3								*				*													*				*	*			
PLO4																		*							*	*	*		*	*			
PLO 5																									*	*	*		*	*			
PLO 6																									*				*	*			
PLO 7									*	*		*						*							*				*	*			
PLO 8								*				*			*								*	*	*	*	*	*	*	*	*	*	*
PLO 9																												*	*				
PLO 10												*													*	*	*		*	*			
PLO 11						*	*	*						*											*	*	*	*	*	*	*	*	*
PLO 12												*		*	*						*	*	*	*		*	*	*	*	*	*	*	*
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PLO 15												*									*	*	*	*	*	*	*	*	*	*	*	*	*
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PLO 17									*	*	*	*		*												*				*			
PLO 18												*				*	*		*						*	*	*	*				*	*
PLO 19					*	*	*	*				*	*	*		*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*

1. Profile of educational program in specialty number 071 "Accounting and taxation"(specialization "Financial control and audit")

Head of the project group (guarantor of the educational program) - Gordopolov V.Y., candidate of economic sciences, Associate Professor.

1 - General information	
Full name ZVO and the structural unit	Kyiv national University of trade and economics, Faculty of Accounting, Audit and Information Systems, Department of Financial Analysis and Audit
The degree and the name of the qualification in the original language	Degree of higher education "Bachelor" specialty "Accounting and taxation" specialization "Financial control and audit"
The official title of educational program	"Financial control and audit"
The type of degree and educational programs	Bachelor's degree, unitary, 240 ECTS credits, term of training 3 years 10 months
The presence of the accreditation	Ministry of Education and Science of Ukraine, Ukraine Accreditation period - 2014-2024.
Cycle/level	HPK Ukraine - 7 level, FQ-ENEA - first cycle, EQF LLL-6 level
Background	Availability of full secondary education
Language(s) of teaching	Ukrainian
The validity of the educational program	2024 year
The web address of the permanent location of the description of the educational program	www.knteu.kiev.ua
2 - The purpose of the educational program	
To provide students with the knowledge, skills and understanding of the branches of analysis, control, audit of financial statements, provision of audit and other related services to business entities, which will enable them to perform their work on their own.	
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 "Financial Control and Audit" Disciplines that form basic competencies - 75% of them: discipline of the general training cycle - 25%, cycle of professional training-46%, practical training - 4%. Disciplines with a choice of a higher education applicant - 25%, of them from the general training cycle-3%, vocational training-22%.

Orientation of educational program	Educational-professional
The educational focus of the educational program and specialization	Emphasis on the review and knowledge of the field of analysis of the formation and use of financial resources of business entities, control of financial activities and audit services on the basis of modern interdisciplinary approaches. The ability to understand and critically evaluate the transformational processes that take place in society Key words: control and analytical support, audit, analysis
Features	The program implies the need for scientific research and practice. The program provides the ability to solve complex tasks in specialized areas of activity, carry out analysis, control and audit of economic processes.
4 – The suitability of graduates to employment and further education	
Suitability for employment	Jobs at enterprises, organizations and institutions of private ownership, of different profile and level, in higher educational establishments, financial and credit institutions (employees of financial, accounting, economic departments, internal audit services, assistant certified auditor, civil service professionals , government auditors, state tax inspectors, financial analysts, economists in accounting and business analysis)
Further training	Opportunity to study programs of the second level of higher education
5 - Teaching and assessment	
Teaching and learning	Student-centered education, self-study, problem-oriented study with the use of lectures, seminars, practical classes on problem solving, projects and research, preparation of final work
Evaluation	Written exams, credits, current control, essay, presentations, scientific paper, qualifying exam
6 – Software competence	
Integral competence	Ability to solve complex tasks and problems in the field of professional accounting, analysis, control, audit, taxation.
General competence (GC)	GC 1. Ability to acquire new knowledge, apply it, develop and raise its general cultural and professional level. GC 2. Ability to flexible thinking and competent use of the acquired knowledge in a wide range of practical work in the specialty and everyday life, be critical and self-critical. GC 3. Ability to freely use state and foreign languages as a means of professional communication, a tool for improving their professional and personal level. GC 4. Ability and readiness to form a decent attitude to the achievements of history, national and world culture. GC 5. Ability to work independently and in a team using creative approaches, to establish communication communications and interpersonal interactions during the decision of the set tasks. GC 6. Ability to work with information, use modern information and communication technologies for the decision of the set tasks GC 7. Ability to conduct research using general scientific methodical techniques and draw conclusions based on logical

	<p>arguments and verified facts.</p> <p>GC 8. Ability to make decisions in professional activity, observing ethical norms of behavior, and also understand their influence on social sphere.</p> <p>GC 9. Ability to carry out professional activity, observing rules and norms providing an adequate level of safety.</p>
<p>Professional competence the specialty (PC)</p>	<p>PC 1. Ability to investigate the tendencies of economic development through the tools of economic analysis, to generalize the evaluation of the manifestation of certain phenomena inherent in modern processes in the economy.</p> <p>PC 2. The ability to formulate accounting and analytical information for efficient management of the enterprise.</p> <p>PC 3. Ability to use mathematical tools for studying economic processes, solving applied economic and optimization problems in accounting, auditing and taxation.</p> <p>PC 4. The ability to display information about business transactions of economic entities in financial and managerial accounting, their systematization, generalization in reporting and interpretation in order to meet the information needs of decision makers.</p> <p>PC 5. Ability to apply knowledge of law and tax legislation in the practical activities of business entities.</p> <p>PC 6. Ability to conduct an analysis of the enterprise's economic activity and financial analysis for the purpose of making managerial decisions.</p> <p>PC 7. Ability to conduct accounting procedures with the use of specialized information systems and computer technologies.</p> <p>PC 8. Ability to apply and form information support for enterprise management using modern technical and methodical tools.</p> <p>PC 9. Ability to apply basic methods of auditing and providing audit services.</p> <p>PC 10. The ability to control economic activity as a function of management of an enterprise in order to ensure its effective functioning, evaluation of work results, implementation of plans, determination of violations of accepted norms and standards, increase of responsibility.</p> <p>PC 11. The ability to monitor compliance with regulations on the methodology of accounting and taxation, conservation and effective use of resources.</p> <p>PC 12. Ability to maintain an appropriate level of economic knowledge and continuously improve their professional training.</p> <p>PC 13. Ability to develop algorithms for the implementation of tasks for the formation of financial-economic and social indicators, taking into account the uncertainty factor.</p> <p>PC 14. Ability to build standard theoretical and econometric models, comprehensively analyze and comprehensively interpret received results on the basis of description of economic processes and phenomena.</p> <p>PC 15. Ability to apply adequate accounting-analytical and control-revision tools for finding optimal solutions for the development of financial and economic systems and processes based on modern</p>

	information technologies.
7 – Programmatic learning outcomes	
	<p>PLO 1. Know the theoretical, organizational and methodical principles of the formation of accounting information in accordance with the system and process approaches to ensure the modern needs of management of economic entities.</p> <p>PLO 2. Be able to carry out accounting processing of primary documents, conduct synthetic and analytical accounting, compile financial statements of economic entities in accordance with national and international standards.</p> <p>PLO 3. To be able to formulate strategic and tactical goals of development of economic entities for effective management, to develop internal standards, forms of management documentation and reporting of business entities.</p> <p>PLO 4. Identify and provide the information needs of users of accounting, analytical, control information in the management of business entities to make managerial decisions, provide consulting support to management personnel.</p> <p>PLO 5. Be able to organize the accounting system, effectively implement accounting policies, coordinate the activities of accounting staff to achieve the objectives of management of economic entities.</p> <p>PLO 6. Organize search, self-selection, quality processing of information from different sources for the formation of data banks in the field of professional activity.</p> <p>PLO 7. To substantiate the choice and use modern computer and telecommunication technologies of processing and dissemination of information in accounting, taxation, analysis and audit systems in order to increase their efficiency.</p> <p>PLO 8. To substantiate the choice of the optimal system of taxation of activity of business entities on the basis of the current legal basis.</p> <p>PLO 9. To know the peculiarities of operational, financial and investment activity of economic entities of different forms of ownership, methods of accounting, analysis and audit of these types of activities.</p> <p>PLO 10. To be able to carry out economic and financial analysis of the activities of economic entities.</p> <p>PLO 11. Estimate and provide forecast characteristics of the parameters of the financial condition of the entity, its financial results, cash flows, using modern methods of analysis.</p> <p>PLO 12. To analyze the external and internal environment that have an impact on the strategy and tactics of business entities and determine their economic behavior.</p> <p>PLO 13. Formulate relevant analytical and control information to meet the needs of management bodies by economic entities.</p> <p>PLO 14. Know the theoretical, methodological and practical aspects of the control process, develop and evaluate the effectiveness of the control system of economic entities.</p> <p>PLO 15. To be able to form information support of the control system for using resource potential of economic entities and public</p>

	<p>sector bodies.</p> <p>PLO 16. Know and be able to apply in the professional activity the international standards of quality control, audit, review, other assurance and related services in accordance with the requirements of professional ethics.</p> <p>PLO 17. To be able to carry out internal audit with the use of information systems and computer technologies.</p> <p>PLO 18. Formulate and substantiate conclusions for advising owners, management of economic entities and other users of information in the field of accounting, analysis, control, audit, taxation.</p> <p>PLO 19. To possess and apply knowledge of foreign and state language for raising the level of professional competence.</p> <p>PLO 20. To be able to plan and carry out scientific work, to form their informational, methodical, material, financial and personnel support.</p> <p>PLO 21. To identify actual problems and to identify scientific facts in the field of theory, methodology, organization and practice of accounting, audit, analysis, control and taxation, to make scientifically substantiated conclusions and to develop proposals for their solution.</p> <p>PLO 22. To be able to work independently and in a team, to develop skills of interpersonal interaction, which allow to achieve goals in professional and scientific activity and maintain a balanced relationship with the members of the team, contractors.</p>
8 – Resource support for program implementation	
Staffing	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 of an educational degree, "Bachelor", is 9 persons with a degree and academic rank. Presence of the head of the department (guarantor of the educational program) of the scientific degree and academic rank in the corresponding specialty and experience of scientific and pedagogical work not less than 10 years.
Material and technical support	Educational audiences are equipped with modern demonstration equipment, computer rooms - the technique with the latest software versions.
Information and teaching and methodological support	Availability of published monographs, teaching aids, lecture notes, workshops (case studies), methodical recommendations for writing course papers, recommendations for independent work of students to provide educational process.
9 – Academic mobility	
National Credit Mobility	Under the conditions of loan mobility, the student is re-credited with all the credits he has taken out of place of basic education and which are components of the educational program
International Credit Mobility	According to the programs of international cooperation, the best students of the Kiev National Trade and Economic University with knowledge of foreign languages and according to the rank of KNUTE have the opportunity to obtain education abroad

Teaching foreign applicants for higher education	Teachers can teach subjects in a foreign language (English)
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2. The list of components of the educational program and their logical sequence

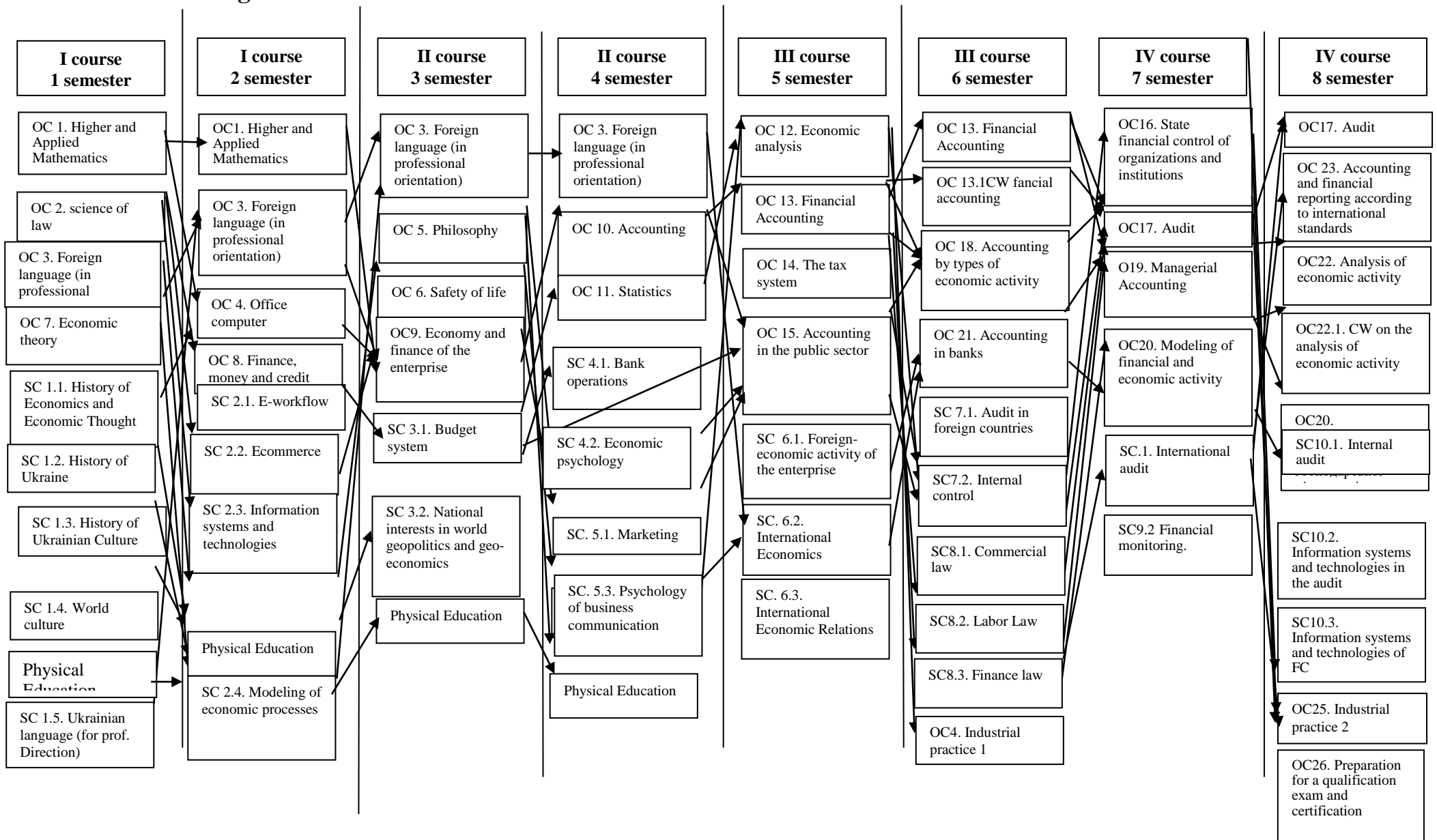
2.1. The list of components

Code	Components of educational programs (disciplines, course projects (work), practice, qualifying examination, graduation thesis)	The number of credits	Form of final control
1	2	3	4
Obligatory components OC			
OC 1	Higher and Applied Mathematics	12	Exam
OC 2	science of law	6	Exam
OC 3	Foreign language for professional orientation	24	Exam
OC 4	Office computer technology	6	Exam
OC 5	Philosophy	6	Exam
OC 6	Safety of life	6	Exam
OC 7	Economic theory	6	Exam
OC 8	Finance, money and credit	6	Exam
OC 9	Economy and finance of the enterprise	6	Exam
OC 10	Accounting	6	Exam
OC 11	Statistics	6	Exam
OC 12	Economic analysis	6	Exam

OC 13	Financial Accounting	12	Exam
OC13.1	CW on financial accounting		
OC 14	The tax system	6	Exam
OC 15	Accounting in the public sector	6	Exam
OC 16	State financial control of organizations and institutions	6	Exam
OC 17	Audit	10,5	Exam
OC 18	Accounting by types of economic activity	4,5	Exam
OC 19	Managerial Accounting	6	Exam
OC 20	Modeling of financial and economic activity	6	Exam
OC 21	Accounting in banks	4,5	Exam
OC 22	Analysis of economic activity	6	Exam
OC 22.1	CW on the analysis of economic activity		
OC 23	Accounting and financial reporting according to international standards	4,5	Exam
	Physical Education		Credit
	The total volume of obligatory components	180	
Selected components SC			
SC 1.1	Історія економіки та економічної думки	6	Exam
SC 1.2	Історія України	6	Exam
SC 1.3	Історія української культури	6	Exam
1	2	3	4
SC 1.4	World culture	6	Exam
SC 1.5	Ukrainian language in professional direction	6	Exam
SC 2.1	Electronic document flow	6	Exam
SC 2.2	Ecommerce	6	Exam
SC 2.3	Information systems and technologies	6	Exam
SC 2.4	Modeling of economic processes	6	Exam
SC 3.1	Budget system	6	Exam
SC 3.2	National interests in world geopolitics and geoeconomics	6	Exam
SC 4.1	Bank operations	6	Exam
SC 4.2	Economic psychology	6	Exam
SC 5.1	Marketing	6	Exam
SC 5.2	Management	6	Exam
SC 5.3	Psychology of business communication	6	Exam
SC 6.1	Foreign economic activity of the enterprise	6	Exam
SC 6.2	International Economics	6	Exam
SC 6.3	International Economic Relations	6	Exam
SC 7.1	Audit in foreign countries	6	Exam
SC 7.2	Internal control	6	Exam
SC 8.1	Commercial law	6	Exam
SC 8.2	Labor Law	7	Exam
SC 8.3	Finance law	8	Exam
SC 9.1	International audit	6	Exam
SC 9.2	Financial monitoring	6	Exam
SC10.1	Internal audit	6	Exam

SC 10.2	Information systems and technologies in the audit	6	Exam
SC 10.3	Information systems and technologies of financial control	6	Exam
	The total volume of the Selected components	60	
	Practical training		
OC24	Industrial practice 1	3	Credit
OC25	Industrial practice 2	6	Credit
	Attestation		
OC26	Preparation for a qualification exam and certification	3	
	Total amount of educational program	240	

2.2. Structural-logical scheme OS



4. Matrix providing programmatic learning outcomes for relevant educational program components

	OC1	OC2	OC3	OC4	OC5	OC6	OC7	OC8	OC9	OC10	OC11	OC12	OC13	OC3.1	OC14	OC15	OC16	OC17	OC18	OC19	OC20	OC21	OC22	OKC2.1	OKC3	OC24	OC25	OC26
GC 1	•			•			•			•		•	•	•	•	•	•	•	•		•	•	•	•	•	•	•	•
GC 2		•	•						•		•	•				•	•	•	•	•	•	•	•	•	•	•	•	•
GC 3	•															•			•		•				•	•	•	•
GC 4					•																							
GC 5	•	•	•	•				•	•	•		•			•				•		•	•	•	•		•		
GC 6	•	•	•	•							•	•	•			•				•	•	•		•	•	•		
GC 7		•					•				•	•				•				•	•	•		•	•	•	•	•
GC 8			•		•		•														•				•	•		
GC 9						•																				•		
PC 1		•									•	•										•		•		•		•
PC 2										•				•	•	•	•	•					•				•	•
PC 3		•		•							•	•										•					•	•
PC 4				•						•				•	•	•	•	•					•					
PC 5			•										•															
PC 6											•	•												•		•	•	•
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PC 8	•		•	•				•	•	•	•	•	•	•	•	•	•	•			•	•	•	•	•	•	•	•
PC 9																					•					•	•	•
PC 10																			•	•						•	•	•
PC 11										•			•	•	•	•	•	•	•	•	•		•			•	•	•
PC 12	•			•			•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•
PC 13				•						•				•	•	•	•	•					•					
PC 14			•										•															

PC 15											
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	SC1.1	SC1.2	SC1.3	SC1.4	SC1.5	SC2.1	SC2.2	SC2.3	SC2.4	SC3.1	SC3.2	SC4.1	SC4.2	SC4.3	SC5.1	SC5.2	SC5.3	SC6.1	SC6.2	SC6.3	SC7.1	SC7.2	SC8.1	SC8.2	SC8.3	SC9.1	SC9.2	SC10.1	SC10.2	SC10.3
GC 1	•	•	•	•	•			•	•	•	•	•			•	•	•	•			•		•	•	•	•	•		•	•
GC 2		•	•	•		•	•		•		•		•	•	•	•		•				•		•	•	•	•	•	•	•
GC 3		•	•	•	•	•				•	•	•				•	•	•	•	•	•	•	•	•	•	•	•	•		
GC 4	•	•	•	•	•								•	•																
GC 5					•	•	•	•	•				•	•	•	•	•			•	•						•		•	•
GC 6					•	•	•	•	•	•		•				•	•	•	•			•	•	•	•	•	•	•	•	•
GC 7								•	•							•	•										•			•
GC 8		•	•	•							•		•	•								•					•			
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PC 12						•	•		•	•	•	•	•				•	•	•	•	•	•	•				•	•		
PC 13																						•					•		•	•
PC 14																							•				•			•
PC 15																	•						•	•						•

5. Matrix providing programmatic learning outcomes for relevant educational program components

	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 13.1	OC 14	OC 15	OC 16	OC 17	OC 18	OC 19	OC 20	OC 21	OC 22	OC 22.1	OC 23	OC 24	OC 25	OC 26
PLO 1	•	•	•	•	•		•	•	•	•		•	•		•	•	•	•	•	•	•		•	•	•	•	•	•
PLO 2		•		•			•			•			•		•	•	•	•			•		•			•	•	•
PLO 3	•	•	•	•		•			•	•	•	•	•	•	•	•	•	•	•	•	•	•			•	•	•	•
PLO 4								•		•					•	•	•	•			•						•	•
PLO 5	•	•	•	•			•		•	•	•	•				•		•	•	•	•	•			•	•	•	•
PLO 6		•		•		•				•						•		•	•	•	•	•				•	•	•
PLO 7			•							•	•				•		•	•	•	•	•	•			•	•	•	•
PLO 8		•		•	•		•		•	•	•	•									•			•	•	•	•	•
PLO 9		•		•	•				•	•	•	•									•	•			•	•	•	•
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					•																					•	•	

	SC 1.1	SC 1.2	SC 1.3	SC 1.4	SC 1.5	SC 2.1	SC 2.2	SC 2.3	SC 2.4	SC 3.1	SC 3.2	SC 4.1	SC 4.2	SC 4.3	SC 5.1	SC 5.2	SC 5.3	SC 6.1	SC 6.2	SC 6.3	SC 7.1	SC 7.2	SC 8.1	SC 8.2	SC 8.3	SC 9.1	SC 9.2	SC 10.1	SC 10.2	SC 10.3	
PLO 1	•				•	•	•	•		•		•			•	•		•	•		•	•	•	•	•	•	•	•	•	•	
PLO 2					•	•		•										•	•		•	•				•	•	•			
PLO 3					•	•						•	•	•		•	•			•	•	•	•	•	•	•	•	•	•	•	
PLO 4					•									•		•	•							•	•			•			
PLO 5	•				•	•	•	•								•						•	•			•	•	•	•	•	•
PLO 6					•			•									•					•	•			•	•	•		•	•
PLO 7					•										•								•				•		•	•	•
PLO 8					•			•	•						•	•							•					•	•		
PLO 9	•				•			•	•																	•		•			
PLO 10		•			•			•	•						•	•							•	•		•		•	•		
PLO 11					•	•	•									•							•			•		•	•	•	•
PLO 12					•																		•	•	•			•	•	•	•
PLO 13					•	•		•		•		•				•							•	•		•		•	•	•	•
PLO 14																															
PLO 15																															
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PLO 18			•	•	•								•	•		•	•					•		•			•	•			
PLO 19																															
PLO 20									•	•						•													•		
PLO 21																	•					•	•				•		•		
PLO 22													•				•														

3. Form of certification of applicants for higher education

Certification of graduates of the educational program of the specialty 071 "Accounting and taxation" is carried out in the form of a qualifying examination and ends with the issuance of the document of the established sample on awarding him the qualifications of the bachelor of accounting and taxation on the specialization "Financial control and audit".