

## Profile of the study program

<b>General information</b>	
<b>The official name of the study program</b>	Accounting and Audit
<b>Specialty</b>	071 Accounting and Taxation
<b>Field of study</b>	07 Management and Administration
<b>Name of qualification and title conferred in original language</b>	First (Bachelor) Bachelor of Accounting and Taxation
<b>Type of diploma and scope of educational program</b>	Bachelor's diploma, single, 240 ECTS credits, 3 years 10 months
<b>Accreditation availability</b>	-
<b>Cycle/ level</b>	First (Bachelor) level of the National Qualification Framework – level 7 FQ-EHEA – first cycle  EQF-LLL – 6 level
<b>Access requirements</b>	Full secondary education or educational qualification of Specialist level
<b>Language (s) of instruction</b>	Ukrainian
<b>Official length of program</b>	5 years
<b>The purpose of the study program</b>	
	To train specialists capable of working in accounting, analysis, control, audit, taxation
<b>Educational program specifications</b>	
<b>Subject area</b>	<i>Object of study</i> :: theoretical, methodological, organizational and practical principles of accounting, control, audit and analysis of business entities and their taxation; <i>Learning objectives</i> : training specialists capable of solving complex specialized tasks and applied problems in the field of accounting, analysis, control, audit, taxation; <i>The Theoretical content of the subject area</i> : concepts, categories, theories and concepts of accounting, analysis, control, audit, taxation; <i>Methods, techniques, technology</i> : general scientific and special methods, techniques, procedures of organization and implementation of accounting, analysis, control, audit and taxation; <i>Tools and equipment</i> : modern information systems and computer technologies, standard and special industry programs, technologies and methodological tools for accounting, analysis, control, audit, taxation.
<b>Educational program orientation</b>	Educational and professional
<b>Main focus of the educational program and specialization</b>	General education in accounting and auditing by speciality Accounting and taxation <i>Keywords</i> : macro- and microeconomic events, phenomena, accounting process, organization of control and audit, legal and tax relations, accounting, analysis, taxation, reporting
<b>Program Features</b>	-
<b>Professional status of graduates and access to further study</b>	

<b>Professional status</b>	Possible employment both in public institutions and private companies for positions related to accounting, auditing and taxation. Professions (according to the current version of the National Classification of Ukraine: Classification of Professions (NC 003: 2010): CP 3433 assistant of accounting CP 3442 state tax inspector CP 3442 tax auditor CP 3433 cashier experts
<b>Access to further study</b>	There is the opportunity to study under the program of the second (master's) higher education level. Additional qualifications in the system of postgraduate education are acquired.
<b>Instruction and assessment</b>	
<b>Teaching and learning</b>	Student-centered training, e-learning in the distant learning system of O. M. Beketov NUUE (Moodle), self-study, practical training, research-based training. The forms of teaching are lectures, multimedia lectures, interactive lectures, seminars, practical classes. Independent work with the possibility of consultation with the teacher, individual lessons, group work is also provided.
<b>Assessment</b>	The educational program provides formative (written and oral comments and guidance from teachers in the process, developing self-assessment skills) and summative (written exams in the disciplines, assessment of current work during the study of individual educational components (written essays, presentations, tests), course paper defence, public defense of undergraduate diploma.
<b>Program learning outcomes</b>	
<b>Program learning outcomes defined by the standard</b>	Capacity to: PLO01. Define and explain the economic categories, laws, cause-effect relationships that exist between processes and occurrences at different levels of economic systems PLO02. Understand the place and significance of accounting, analytical, control, tax and statistic systems in providing information users of accounting and analytical information while solving problems in the field of social, economic and environmental responsibility of enterprises PLO03. Identify the entities of accounting, analysis, control, audit, taxation and understand their role and place in business PLO04. Form and analyze the financial, management, tax and statistical reports and correctly interpret information received for making management decisions PLO05. Have a command of methodological tools of accounting, analysis, control, audit and taxation of economic activities of enterprises PLO06. Understand the peculiarities of accounting, analysis, control, audit and taxation practice of activity of enterprises of different forms of ownership, organizational and economic forms, and economic activity. PLO07. Know the functioning of Ukrainian budget and the tax systems and to take into account their peculiarities for accounting organization, choosing of tax system and reporting at the enterprises PLO08. Understand the organizational and economic mechanism of enterprise management and evaluate the effectiveness of decision-making using accounting and analytical information PLO09. Identify and evaluate the risks of the economic activity of enterprises PLO10. Understand the theoretical base of the audit and be able to apply its methods and procedures

	<p>PLO11. Determine directions of increasing the efficiency of the financial resources development, their allocation and control of use at the level of enterprises of different organizational and legal forms of ownership</p> <p>PLO12. Apply specialized information systems and computer technologies for accounting, analysis, control, audit and taxation.</p> <p>PLO13. To be aware of the peculiarities of enterprise operation under present market conditions and to demonstrate the understanding of their market positioning.</p> <p>PLO14. Apply economic and mathematical methods in the chosen profession</p> <p>PLO15. Possess scientific and specific methods of research of socio-economic occurrences and economic processes at the enterprise</p> <p>PLO16. Possess and apply knowledge of state and foreign language for making commercial papers and communication in professional activity.</p> <p>PLO17. Be able to work both independently and in a team, show leadership and responsibility in work, adhere to ethical principles, respect individual and cultural diversity.</p> <p>PLO18. Analyze the development of accounting systems, models and methods at national and international levels to substantiate the feasibility of their implementation in the enterprise.</p> <p>PLO19. Adhere to a healthy lifestyle, the safety of employees and take measures to protect the environment</p> <p>PLO20. Perform professional functions by accordance with the social responsibility and work discipline requirements, be able to plan and manage time</p> <p>PLO21. Understand the specialty activity requirements due to the need to ensure the sustainable development and strengthening of Ukraine like a democratic, social and constitutional state</p> <p>PLO22. Understand and realize their rights and responsibilities as a member of society, be aware of the values of a free democratic society, the rule of law, the rights and freedoms of man and citizen in Ukraine</p> <p>PLO23. Preserve and enhance the social achievements and values based on understanding the place of the subject area in the general knowledge system, to use different types and forms of physical activity for leading a healthy lifestyle.</p>
<p><b>Program learning outcomes defined by the higher education institution</b></p>	<p>PLOHEI24. To apply the psychology category system in the system of professional training and practical activities; to take into account the basic mental socio-psychological and psychophysiological manifestations of personality; to accept psychological interpretation of the structural elements of the personality mentality based on science; to be aware of one's own mental sphere; analyze various activities.</p> <p>PLOHEI25. Analyze the processes of legal and market regulation of social and economic labor relations</p> <p>PLOHEI26. Analyze the role and importance of the modern city in the context of global and local challenges</p> <p>PLOHEI27. Apply professional conflict management skills, tools and strategies for managing and resolving them</p> <p>PLOHEI28. Possess and apply basic techniques of intellectual property protection</p> <p>PLOHEI29. Apply the basic principles of political science in solving professional problems.</p> <p>PLOHEI30. To apply knowledge of information and communication technologies in management of decision-making process in the digital</p>

	<p>economics</p> <p>PLOHEI31. Be able to use legal and regulatory instruments that regulate the legally enforceable of economic relations.</p> <p>PLOHEI32. Understand the principles of foreign economic activity, to know the peculiarities of the functioning of customs and currency regulation systems of different countries of the world.</p> <p>PLOHEI33. Understand the features of accounting practices, taxation and control of the municipal enterprises activities, budgetary institutions and public sector enterprises and be able to apply them in their professional activities.</p> <p>PLOHEI34. Analyze and predict market phenomena and processes, their impact on the financial performance of an entity based on the application of theoretical knowledge and applied skills in marketing.</p> <p>PLOHEI35. Analyze financial, accounting, auditing and taxation systems of different countries in order to their introduction at the local enterprises.</p> <p>PLOHEI36. Implement accounting, taxation and preparation for the reporting of the enterprise using specialized information systems and technologies.</p> <p>PLOHEI37. Know the peculiarities of the activities of financial and credit institutions, financial institutions and markets, as well as record and tax their activities.</p> <p>PLOHEI38. Understand the peculiarities of organization of tax accounting by types of taxes and types of economic activity and be able to report on direct and indirect taxes.</p> <p>PLOHEI39. Understand the features and be able to implement recording and taxation of the small businesses activities.</p> <p>PLOHEI40. Understand the peculiarities of accounting and taxation practices of foreign economic entities and international companies.</p> <p>PLOHEI41. Use the skills of external and internal control of the enterprise to prevent accounting and tax offenses.</p> <p>PLOHEI42. Be able to organize and implement accounting expertise, perform the functions of an accountant-expert, as well as to evaluate and account for real estate.</p>
<b>Resource support for program implementation</b>	
<b>Staffing</b>	<p>Bachelor's training is provided by highly qualified academic staff of the department, which consists of Doctors of Science and PhD, professors, associate professors. Seven teachers have B2 certificates in English, eleven teachers have completed international internships. Teachers of the department have practical experience in accounting and auditing.</p>
<b>Logistics</b>	<p>The educational process is fully provided by the auditorium, administrative, and auxiliary premises. Specialized computer laboratories of the department have modern equipment and software, access to the Internet.</p> <p>Classrooms with multimedia equipment are used for the lectures. The laboratory uses multimedia and telecommunication technologies.</p> <p>Classes are also held in computer classrooms: "Analysis and Audit Modeling Solutions" and in specialized computer training classrooms equipped with Microsoft licensed operating systems and Microsoft application software packages, MEDoc, MASTER: Accounting.</p>
<b>Information and methodological support</b>	<p>All educational components of the study program "Accounting and taxation" are provided with the following educational and methodological materials:</p> <p>textbooks; tutorials; lecture notes; methodical instructions and recommendations; individual tasks; collections of situational tasks</p>

	<p>(cases); Examples of solving typical tasks or completing typical tasks; computer presentations; illustrative materials; resource directories and more.</p> <p>All teaching materials are available to students in the reading rooms of the Scientific Library <a href="http://library.kname.edu.ua/index.php/uk/">http://library.kname.edu.ua/index.php/uk/</a>, including in the Information Room equipped with computers with Internet access and the University's local network, in the digital repository <a href="http://eprints.kname.edu.ua">http://eprints.kname.edu.ua</a>, on the portal of the Distance Learning Center <a href="http://cdo.kname.edu.ua/">http://cdo.kname.edu.ua/</a></p>
<b>Academic mobility</b>	
<b>National Credit Mobility</b>	By accordance with the Regulations on Academic Mobility of students, postgraduates, doctoral students, academic staff of the O.M. Beketov National University of Urban Economy in Kharkiv
<b>International credit mobility</b>	Partners of the department are the following educational institutions: <ol style="list-style-type: none"> <li>1. Institute for Competitive Intelligence GmbH, Germany,</li> <li>2. Higher Business School in Dąbrowa Górnicza, (Wyższa Szkoła Biznesu w Dąbrowie Górniczej, Rzeczpospolita Polska),</li> <li>3. Brno International Business School in Brno, Czech Republic,</li> <li>4. Southeast European University (SEEU) Tetovo, Republic of Macedonia.</li> </ol>
<b>Training of foreign higher education applicants</b>	According to the admission regulations of the O.M. Beketov National University of Urban Economy in Kharkiv