

Profile of the study program

General information	
The official name of the study program	Accounting and Audit in the international business
Speciality	071 Accounting and Taxation
Field of study	07 Management and Administration
Name of qualification and title conferred in original language	First (Bachelor) Bachelor of Accounting and Taxation
Type of diploma and scope of educational program	Bachelor's diploma, single, 240 ECTS credits, 3 years 10 months
Accreditation availability	-
Cycle/ level	First (Bachelor) level of the National Qualification Framework – level 7 FQ-EHEA – first cycle EQF-LLL – 6 level
Access requirements	Full secondary education or educational qualification of Specialist level
Languages of instruction	Ukrainian
Official length of program	5 years
The purpose of the study program	
	To train specialists capable of working in accounting, analysis, control, audit, taxation and international business
Educational program specifications	
Subject area	<p><i>Object of study:</i> theoretical, methodological, organizational and practical principles of accounting, control, audit and analysis of business entities in international business and their taxation.</p> <p><i>Learning objectives:</i> to train specialists capable of solving complex specialized tasks and applied problems in accounting, analysis, control, audit, taxation and international business.</p> <p><i>Theoretical content of the subject area:</i> concepts, categories, theories and concepts of accounting, analysis, control, audit, taxation and international business.</p> <p><i>Methods, techniques, technology:</i> general scientific and special methods, techniques, procedures of organization and implementation of accounting, analysis, control, audit, taxation and in international business.</p> <p><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.</p>
Educational program orientation	Educational and professional
Main focus of the educational program and specialization	General education in the field of accounting and taxation in the international business specialty 071 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, international business
Program Features	-
Professional status of graduates and access to further study	
Professional status	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
Access to further study	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.
Instruction and assessment	
Teaching and learning	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.
Assessment	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.
Program learning outcomes	
Program learning outcomes defined by the standard	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

	<p>enterprises</p> <p>PLO10. Understand the theoretical base of the audit and be able to apply its methods and procedures</p> <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 levelsto 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>Program learning outcomes defined by the higher education institution</p>	<p>PLOHEI24. To apply the psychology category system in the system of professional training and practical activities; to meet the basic mental social-psychological and psycho-physiological manifestations of a person; to perceive evidence-based psychological interpretation of the structural elements of the mentality of the individual; to understand your own mental sphere; to analyze different types of activities.</p> <p>PLO25. To analyze the processes of legal and market regulation of social and economic labor relations</p> <p>PLOHEI26. To analyze the role and importance of the modern city in the context of global and local challenges</p> <p>PLOHEI27. To apply the conflict management skills in professional activities, tools, and strategies for their management and resolution</p> <p>PLOHEI28. To apply the basic methods of intellectual property protection</p> <p>PLOHEI29. To use the main regulations of political science in the solution of professional tasks.</p>

	<p>PLOHEI30. To apply knowledge of information and communication technologies in management of decision-making process in the digital economics</p> <p>PLOHEI31. To be able to use legal acts regulating the legal security of economic relations.</p> <p>PLOHEI32. To understand the principles of implementation of foreign economic activity, to know the peculiarities of customs and currency regulation around 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. To analyze and predict market phenomena and processes, their impact on the financial performance of an entity through the application of theoretical knowledge and applied skills in the implementation of marketing activities.</p> <p>PLOHEI35. To understand approaches of the organization of social insurance systems and insurance in the international business, legislative and regulatory-legal bases functioning of state non-budgetary social security funds in Ukraine.</p> <p>PLOHEI36. To know the features of financial-credit institutions, financial institutions and markets, and to implement the accounting and taxation of their activities.</p> <p>PLOHEI37. To understand the basics of pricing in the world commodity market, the fundamentals of forming and determining the price structure, features of formation, and identify the costs used in international business.</p> <p>PLOHEI38. To analyze trends in the global economy and be able to make generalizations on the assessment of the current processes in the business environment of international companies.</p> <p>PLOHEI39. To understand accounting practices and taxation of subjects of foreign economic activity and international companies.</p> <p>PLOHEI40. To understand the peculiarities of the financial management implementation of foreign companies and their unions and control over their use.</p> <p>PLOHEI41. To be able to use the knowledge on the organization of financial and monetary relations, calculation, technology, accounting process, taxation, reporting, analysis, and control in international business.</p>
Resource support for program implementation	
Staffing	<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>
Logistics	<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</p>

	application software packages, MEDoc, MASTER: Accounting.
Information and methodological support	<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 (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 http://library.kname.edu.ua/index.php/uk/, including in the Information Room equipped with computers with Internet access and the University's local network, in the digital repository http://eprints.kname.edu.ua, on the portal of the Distance Learning Center http://cdo.kname.edu.ua/</p>
Academic mobility	
National Credit Mobility	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
International credit mobility	Partners of the department are the following educational institutions: <ol style="list-style-type: none"> 1. Institute for Competitive Intelligence GmbH, Germany, 2. Higher Business School in Dąbrowa Górnicza, (Wyższa Szkoła Biznesu w Dąbrowie Górniczej, Rzeczpospolita Polska), 3. Brno International Business School in Brno, Czech Republic, 4. Southeast European University (SEEU) Tetovo, Republic of Macedonia.
Training of foreign higher education applicants	According to the admission regulations of the O.M. Beketov National University of Urban Economy in Kharkiv