

**Profile of the educational program "Accounting and Taxation in the international business"
071 Accounting and Taxation**

General information	
Full name of the institution of higher education	O.M. Beketov National University of Urban Economy in Kharkiv
Name of qualification and title conferred in original language	First (Bachelor) Bachelor of Accounting and Taxation
The official name of the study program	Accounting and Taxation in the international business
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 6 FQ-EHEA – first cycle EQF-LLL – 6 level
Access requirements	Full secondary education or educational qualification of Specialist level general rules for entry requirements
Language (s) of instruction	Ukrainian
Official length of program	5 years
Internet address of permanent placement of educational program description	https://ufeb.kname.edu.ua/index.php/uk/osvitni-prohramy/bakalavrskiy-riven-osvity/oblik-i-opodatkuvannia-u-mizhnarodnomu-biznesi
Purpose of educational program	
	Training of specialists able of working in the field of accounting, analysis, control, audit, taxation and international business
Educational program specifications	
Subject area	<i>Object of study:</i> theoretical, methodological, organizational and practical principles of accounting, control, audit and analysis of the international 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 and the international business; <i>The Theoretical content of the subject area:</i> concepts, categories, theories and concepts of accounting, analysis, control, audit, taxation in the international business; <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.
Educational program	Educational and professional

orientation	
Main focus of the educational program and specialization	Special 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, 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. Acquisition of additional qualifications in the system of postgraduate education
Instruction and assessment	
Teaching and learning	Student-centered training, distance learning through distance education system, self-studying, training through industrial practice, research-based training.
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	
Integral competence	Ability to solve complex specialized problems and practical problems in the field of accounting, auditing, taxation and financial and economic security of enterprises in process of professional activity, which involves application of theories and methods of economics and is characterized by complexity and uncertainty.
General competencies (GC), defined by the standard of higher education of specialty	GC 01. Ability to learn and master modern knowledge. GC 02. Ability to abstract thinking, analysis and synthesis. GC 03. Ability to work in a team. GC 04. 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. 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. Ability to act socially responsibly and consciously. GC 13. Ability to conduct research at the appropriate level. GC 14. 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 patterns of development of the subject area, its place in general system of knowledge about nature and society and in development of society, technique and technology, lead a healthy lifestyle.
General competencies (GC) defined by the institution of higher education	GC 16. Ability to adequately assess the results of their own activities, to correct their own individual psychological characteristics, psychologically justified to carry out professional communication. GC 17. Ability to analyze and solve problems in the field of economic and social relations. GC 18. Ability to formulate a system of knowledge about the city as a whole organism, covering three subsystems: environmental, technical and social. GC 19. Ability to use the basic principles of conflictology and conflict management technology in conflict analysis. GC 20. Ability to ensure the protection of intellectual property. GC 21. Ability to use rational-critical thinking to analyze current political events.
Professional competencies of the specialty (PC), defined by the standard of higher education of specialty	PC 01. Ability to study trends in economic development using the tools of macro- and microeconomic analysis, to make generalizations about the assessment of manifestation of individual phenomena that are inherent in modern processes in the economy. PC 02. Use mathematical tools to study socio-economic processes, solving applied problems in the field of accounting, analysis, control, audit, taxation. PC 03. Ability to display information about business transactions of business entities in financial and management accounting, their systematization, generalization in reporting and interpretation to meet the information needs of decision makers. PC 04. Apply knowledge of law and tax law in the practice of business entities. PC 05. Conduct an analysis of economic activity of enterprise and financial analysis in order to make management decisions. PC 06. Perform accounting procedures using specialized information systems and computer technology. PC 07. Apply audit techniques and assurance services. PC 08. 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. PC 09. Carry out external and internal control over the activities of enterprise and its compliance with the legislation on accounting and taxation. PC 10. Ability to apply ethical principles in the performance of professional duties. PC 11. Demonstrate an understanding of the requirements for professional activity, due to the need to ensure sustainable development of Ukraine, its strengthening as a democratic, social, legal state.
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 enterprises

PLO10. Understand the theoretical base of the audit and be able to apply its methods and procedures

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

PLO12. Apply specialized information systems and computer technologies for accounting, analysis, control, audit and taxation.

PLO13. To be aware of the peculiarities of enterprise operation under present market conditions and to demonstrate the understanding of their market positioning.

PLO14. Apply economic and mathematical methods in the chosen profession

PLO15. Possess scientific and specific methods of research of socio-economic occurrences and economic processes at the enterprise

PLO16. Possess and apply knowledge of state and foreign language for making commercial papers and communication in professional activity.

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.

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.

PLO19. Adhere to a healthy lifestyle, the safety of employees and take measures to protect the environment

PLO20. Perform professional functions by accordance with the social responsibility and work discipline requirements, be able to plan and manage time

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

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

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.
Resource support for program implementation	
Staffing	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.
Logistics	The educational process is fully provided with the auditorium fund, administrative and auxiliary facilities. The specialized computer laboratories of the department have modern equipment and software, access to the Internet. Classrooms with multimedia equipment are used for lectures. A laboratory with multimedia and TV and video communication technologies is used for practical classes. 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.
Information and methodological support	All educational components of the study program " Accounting and Taxation in the international business" are provided with the following educational and methodological materials: 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. 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/
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: 1. Institute of 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