

**Profile of the educational program "Accounting and Auditing"  
in specialty 071 Accounting and Taxation**

<b>1 – General information</b>	
<b>Full name of the institution of higher education</b>	O.M. Beketov National University of Urban Economy
<b>The degree and the name of the qualification in the original language</b>	Degree of higher education "Master" specialty "Accounting and Taxation"
<b>The official title of the educational program</b>	Accounting and Auditing
<b>The type of degree and educational programs</b>	Master's Degree, unitary, 90 ECTS credits, training period- 1,4 years
<b>The presence of the accreditation</b>	- Ministry of Education and Science of Ukraine, Ukraine; - Accreditation Certificate: UD Series, No. 21002002; - Accreditation period – until July 1, 2023
<b>Cycle / Level</b>	Second (master) level; HPK Ukraine-7 level, FQ-EHEA-second cycle, EQF-LLL-7 level
<b>Entry level education requirements</b>	The first (bachelor's) level, educational and qualification level specialist
<b>Language (s) teaching</b>	Ukrainian, English
<b>The term of the educational program</b>	5 years
<b>Internet address of the permanent placement of the description of the educational program</b>	<a href="https://en.kname.edu.ua/">https://en.kname.edu.ua/</a>
<b>2 – The purpose of the educational program</b>	
The purpose of the educational program is to train the highly qualified specialists in accounting, auditing, analysis, control, and taxation with the innovative ways of thinking and competencies for providing the sustainable regional development and accounting & analytical processes management of municipal and other sectors of the economy enterprises, institutions and organizations of various forms of ownership in the condition of the digital economy.	
<b>3 – Characteristics of the educational program</b>	
<b>Subject area</b>	<p><i>Object:</i> organizational, managerial, economic, control-analytical, consulting, the expert activity of business entities and public sector institutions in the field of accounting, auditing, and taxation.</p> <p><i>Learning objectives:</i> training of specialists capable of solving complex tasks and problems in the field of accounting, analysis, control, audit, taxation, characterized by the uncertainty of conditions and requirements.</p> <p><i>The theoretical content of the subject area:</i> concepts, categories, theories and concepts of accounting, analysis, control, audit, taxation.</p> <p><i>Methods, techniques and technologies:</i> general and special methods of research of laws of modern economy functioning at macro- and micro-level, economic-mathematical methods for solving economic problems and management tasks, as well as innovative methods, techniques, technologies of accounting, control, audit, analysis and taxation.</p> <p><i>Tools and equipment:</i> modern information systems and technologies,</p>

	specialized software, methodological tools for the organization and modeling of accounting, analysis, control, audit, taxation, as well as for data collection and analysis.
<b>The orientation of educational program</b>	Educational-professional
<b>The main focus of the educational program and specialization</b>	General education in the field 07 Management and administration in the specialty 071 Accounting and taxation. Keywords: accounting, taxation, tax management, control, analysis, accounting and analytical support of economic security, information technology and automated accounting systems.
<b>Features of the program</b>	The program takes into account the requirements of training in international certification programs (DipIFR, CIMA). It involves the study of several professional disciplines in English. The program aims to develop digital skills in accounting, analysis, auditing and taxation by using new information and communication technologies, including Big Data Analysis, Blockchain, Mashing Learning, Cybersecurity.
<b>4 – Eligibility of graduates for employment and further education</b>	
<b>Suitability for employment</b>	Employment in public institutions and private companies for positions related to accounting, auditing and taxation are possible. Professions (according to the current version of the National Classifier of Ukraine: Classifier of professions (DK 003: 2010): 1231 Heads of financial, accounting, economic, legal and administrative departments and other managers 1235 Heads of logistics departments 2411.1 Researcher (audit, accounting) 2411.1 Researcher-consultant (audit, accounting) 2411.2 Auditor 2411.2 Accountant (with a master's degree) 2411.2 Expert Accountant 2411.2 Accountant-auditor 2411.2 Tax and Fees Consultant 2412.2 Assessor of professional qualification 2413.2 Corporate Governance Professional 2413.2 Asset Management Professional 2414.1 Researcher (financial and economic security of enterprises, institutions and organizations) 2414.2 Financial and economic security analyst 2414.2 Financial and economic security professional 2419.2 Entrepreneurship Efficiency Consultant 2419.3 State auditor 2419.3 Financial Inspector 2419.3 Specialist-accountant 2433.2 Consolidated Information Analyst 2441.2 Economist of Accounting and Business Analysis 2441.2 Planning Economist 2441.2 Economist of Taxes and Duties 2441.2 Financial Economist 2441.2 Pricing Economist 2441.2 Economic Adviser 2441.2 Consultant on economic issues 2441.2 Economic Reviewer The specialist is prepared to work in the fields of economics for (Classifier of economic activities DK 009: 2010):

	<p>NACE 63.9 Provision of other information services</p> <p>NACE 69.20 Accounting, bookkeeping and auditing activities; tax advice</p> <p>NACE 64.19 Other types of monetary intermediation</p> <p>Business and management consultancy activities</p> <p>NACE 72.20 Research and experimental development on social sciences and humanities</p> <p>NACE 74.90 Other professional, scientific and technical activities, etc.</p> <p>NACE 84.13 Regulation and promotion of efficient economic activity</p>
<b>Further study</b>	Opportunity to study according to the program of the third educational and scientific level of higher education. Acquisition of additional qualifications in the system of postgraduate education.
<b>5 – Teaching and assessment</b>	
<b>Teaching and learning</b>	Student-centered learning with the use of distance learning tools, problem-oriented learning, self-study, case studies and training.
<b>Assessment</b>	Written exams (tests, differentiated tests) in academic disciplines, assessment of current work during the study of individual educational components (written essays, presentations, testing), defense of practice reports, defense of term papers, public defense of master's thesis.
<b>6 – Program competencies</b>	
<b>Integral competence</b>	Ability to solve complex tasks and problems in the field of professional activities in accounting, analysis, control, audit, taxation or in the learning process, which involves research and / or innovation and which is characterized by uncertainty of conditions and requirements
<b>General competencies (GQ)</b> , defined by the standard of higher education in the specialty	<p>GQ01. Ability to identify, pose and solve problems.</p> <p>GQ02. Ability to communicate in a foreign language.</p> <p>GQ03. Skills of using information and communication technologies.</p> <p>GQ04. Ability to conduct research at the appropriate level.</p> <p>GQ05. Ability to generate new ideas (creativity).</p> <p>GQ06. Ability to search, process and analyze information from various sources.</p> <p>GQ07. Ability to work in an international context.</p> <p>GQ08. Ability to communicate with representatives of other professional groups of different levels (with experts from other fields of knowledge / types of economic activity).</p> <p>GQ09. Appreciation and respect for diversity and multiculturalism.</p> <p>GQ10. Ability to act on the basis of ethical considerations (motives).</p> <p>GQ11. Ability to evaluate and ensure the quality of work performed.</p>
<b>Professional competencies of the specialty (PC)</b> , defined by the standard of higher education of the specialty	<p>PC01. Ability to generate and use accounting information to make effective management decisions at all levels of enterprise management in order to increase the efficiency, effectiveness and social responsibility of the business.</p> <p>PC02. Ability to organize the accounting process and regulate the activities of its executors in accordance with requirements of enterprise management.</p> <p>PC03. Ability to apply theoretical, methodological and practical approaches to the organization of accounting, control, planning and optimization of tax calculations.</p> <p>PC04. Ability to prepare financial statements in accordance with international standards, to correctly interpret, disclose and use relevant information to make effective management decisions.</p> <p>PC05. Ability to apply methods and techniques of analytical support of modern management systems, taking into account the development strategy of the enterprise in conditions of uncertainty, risk and / or</p>

	<p>asymmetry of information.</p> <p>PC06. Use international standards of quality control, audit, inspection, other assurance and related services in compliance with the requirements of professional ethics in the process of practical activities.</p> <p>PC07. Ability to formulate tasks, improve methods and implement modern methods of financial and management accounting, analysis, audit and taxation in accordance with the strategic objectives of the enterprise.</p> <p>PC08. Ability to perform administrative and managerial functions in the sphere of activity of economic entities, public sector bodies.</p> <p>PC09. Ability to carry out activities to advise the owners, management of the enterprise and other users of information in the field of accounting, analysis, control, audit, taxation.</p> <p>PC10. Ability to conduct research to solve current problems of theory, methodology, organization and practice of accounting, auditing, analysis, control and taxation.</p>
<b>7 – Program study results</b>	
<p><b>Program study results</b>, defined by the standard of higher education of the specialty</p>	<p>PR01. To be able to develop and improve general cultural and professional level, independently master new methods of work and knowledge of a comprehensive vision of modern problems of economics and management.</p> <p>PR02. To know the theory, methods and practice of forming accounting information at the stages of the accounting process and control for current and potential management needs of business entities, taking into account professional judgment.</p> <p>PR03. To communicate freely in a foreign language orally and writing when discussing research and innovation results.</p> <p>PR04. To organize, develop, model accounting systems, and coordinate the activities of accounting staff, taking into account the needs of business management.</p> <p>PR05. To possess innovative technologies, justify the choice, and explain the application of new methods of preparation and provision of accounting information for the management of the entity.</p> <p>PR06. To determine the information needs of users of accounting information in the management of the enterprise, provide advice to management personnel of the entity on accounting information.</p> <p>PR07. To develop internal standards and forms of management and other reporting of business entities.</p> <p>PR08. To justify the choice of the optimal system of taxation of the business entity based on current tax legislation.</p> <p>PR09. To prepare financial statements in accordance with national and international standards for businesses at the corporate level, disclose and use relevant information for management decisions.</p> <p>PR10. To collect, evaluate, and analyze financial and non-financial data to generate relevant information for management decisions.</p> <p>PR11. To develop and evaluate the effectiveness of the control system of economic entities.</p> <p>PR12. To substantiate innovative approaches to information support of the system of control over the use of resource potential of economic entities and public sector bodies, taking into account the business development strategy.</p> <p>PR13. To know international standards of quality control, audit, inspection, other assurance and related services in compliance with professional ethics.</p> <p>PR14. To substantiate the choice and procedure for the application of</p>

	<p>management information technologies for accounting, analysis, audit and taxation in the system of management decisions to optimize them.</p> <p>PR15. To apply scientific research methods in the field of accounting, auditing, analysis, control and taxation and implement them in professional activities and business practice.</p> <p>PR16. To carry out public business and scientific communications to solve communicative tasks in official and foreign languages.</p> <p>PR17. To prepare and substantiate conclusions for consulting the owners, management of the business entity and other users of information in the field of accounting, analysis, control, audit, taxation.</p> <p>PR18. To adhere to the norms of professional and academic ethics, maintain a balanced relationship with team members (team), consumers, contractors, contact audiences.</p> <p>PR19. To be able to design, plan and conduct search and reconnaissance work, carry out their informational, methodological, material, financial and personnel support.</p>
<b>8 – Resource support for the implementation of the program</b>	
<b>Personnel support</b>	<p>The training of masters is provided by a qualified scientific and pedagogical staff of the department, which includes doctors and candidates of sciences, professors, associate professors. Seven teachers have a certificate of English language proficiency at the B-2 level; three teachers - certificates of international professional organizations in the field of financial and management accounting; eleven have completed international internships. Teachers of the department have practical experience in the field of accounting, auditing, analysis and taxation.</p>
<b>Material and technical support</b>	<p>The educational process is fully provided with the auditorium fund, administrative and auxiliary facilities.</p> <p>Classrooms with multimedia equipment are used for lectures. A laboratory with multimedia and TV and video communication technologies is used for practical classes.</p> <p>Classes are also held in the Computer Lab "Modeling Solutions in Accounting, Analysis and Auditing" and in specialized computer classrooms equipped with licensed operating systems from Microsoft and application software packages from Microsoft.</p>
<b>Information and teaching and methodological support</b>	<p>All educational components of the educational program "Accounting and Auditing" are provided with the following teaching materials: textbooks; tutorials; lecture notes; methodical instructions and recommendations; collections of situational tasks (cases); examples of solving typical tasks or performing typical tasks; resource directories, etc. Access to scientometric databases, electronic versions of professional scientific and practical publications, online courses and webinars on accounting, analysis, auditing and taxation.</p> <p>All teaching materials are available for 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 the information service room, equipped with computers with Internet access and local network of the University, in the digital repository <a href="http://eprints.kname.edu.ua">http://eprints.kname.edu.ua</a>, on the portal of the Center for Distance Learning <a href="https://dl.kname.edu.ua/">https://dl.kname.edu.ua/</a></p>
<b>9 – Academic mobility</b>	
<b>National Credit Mobility</b>	<p>According to the Regulations on academic mobility of students, graduate students, doctoral students, research and teaching and research staff of KhNUMG. Of O.M. Beketov</p>
<b>International Credit Mobility</b>	<p>The partners of the department are the following educational institutions:</p> <ol style="list-style-type: none"> <li>1. Institute for Competitive Intelligence, Germany (Institute for</li> </ol>

	<p>Competitive Intelligence GmbH, Germany,</p> <p>2. Higher School of Business in Dabrowa Gornicza, Poland (Wyższa Szkoła Biznesu w Dąbrowie Górniczej, Rzeczpospolita Polska),</p> <p>3. International School of Business, Brno, Czech Republic (Brno International Business School in Brno, Czech Republic).</p> <p>4. University of South-Eastern Europe, Tetovo, Macedonia (South East European University (SEEU) Tetovo, Republic of Macedonia)</p> <p>5. The University of North Florida, USA (University of North Florida, UNF), USA</p>
<p><b>Teaching foreign applicants for higher education</b></p>	<p>According to the Rules of admission to O.M. Beketov KNUME</p>