



**MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE  
NATIONAL TECHNICAL UNIVERSITY "KHARKIV POLYTECHNIC INSTITUTE"**

# CURRICULUM

**educational and professional program  
Accounting, Auditing and Taxation**

**APPROVED BY**

Rector NTU "KhPI" Yevgen SOKOL for the training second (master's) level  
(educational Level)

in the field of knowledge 07 Management and administration  
(Knowledge field code and title)

Qualification Master in Accounting and Taxation

Period of study 1 year 4 month

on the basis of bachelor's degree



- 071 Accounting and Taxation

Form of study full-time

### I. Education Process Schedule

Course	September				October				November				December				January				February				March				April				May				June				July				August							
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52
1																																																				
2					P	P	P	P	P	P	P	T	Q	Q	Q	D	D																																			

- Legend:
- Theoretical study
  - T Test week
  - E Exam Session
  - P Practice
  - Q Preparation of qualification work
  - D Defending of qualification work
  - U Unified State Qualification Exam
  - C Certification Exam
  - V Vacation

### II. Consolidated budget time (in weeks)

Course	Theoretical study	Exam Session	Practice	Attestation	Preparation of qualification project (work)	Free time	Total
1	32	8				12	52
2	4	1	7	2	3		17
<b>Total</b>	<b>36</b>	<b>9</b>	<b>7</b>	<b>2</b>	<b>3</b>	<b>12</b>	<b>69</b>

### III. Practice

Practice	Duration (in weeks)	Semester
Research and development	7	3

### IV. Attestation

Measures	Number of ECTS credits	Semester
Preparation of qualification work	7,0	3
Defending of qualification work	4,0	3
Attestation Exam		
Proficiency examination		

**V. EDUCATION PROCESS PLAN**

№ зп	Name of discipline	Semester distribution			Number of ECTS credits	Number of hours						Distribution of classroom hours per a week and ECTS credits per a semester						Department
		Exams	Tests	Individual tasks		Total amount	Classroom			Independent work	1 course		2 course					
							Total	including			Semesters		Semesters					
		Lectures	Laboratory works	Practical studies		20		20	16	1	2	3						
							Number of weeks in the semester											
		Classroom hours	ECTS credits	Classroom hours		ECTS credits	Classroom hours	ECTS credits										
<b>1</b>	<b>Obligatory educational components</b>				<b>44,0</b>	<b>1320,0</b>	<b>528,0</b>	<b>272,0</b>	<b>32,0</b>	<b>224,0</b>	<b>792,0</b>	<b>23,0</b>	<b>30,0</b>	<b>10,0</b>	<b>14,0</b>			
<b>1.1</b>	<b>General training</b>				<b>7,0</b>	<b>210,0</b>	<b>80,0</b>	<b>48,0</b>		<b>32,0</b>	<b>130,0</b>	<b>3,0</b>	<b>4,0</b>	<b>2,0</b>	<b>3,0</b>			
GT1	Fundamentals of Academic Research		1	CW	4,0	120,0	48,0	32,0		16,0	72,0	3,0	4,0				<b>205</b>	
GT2	Social Responsibility of Business and Social Analysis for Business		2	CW	3,0	90,0	32,0	16,0		16,0	58,0			2,0	3,0		<b>205</b>	
<b>1.2</b>	<b>Special (professional) training</b>				<b>37,0</b>	<b>1110,0</b>	<b>448,0</b>	<b>224,0</b>	<b>32,0</b>	<b>192,0</b>	<b>662,0</b>	<b>20,0</b>	<b>26,0</b>	<b>8,0</b>	<b>11,0</b>			
PT1	International Financial Reporting Standards	1		CP	6,0	180,0	64,0	32,0		32,0	116,0	4,0	6,0				<b>205</b>	
PT2	Organization of accounting	1		C	5,0	150,0	64,0	32,0		32,0	86,0	4,0	5,0				<b>205</b>	
PT3	Tax Management	1		C	5,0	150,0	64,0	32,0		32,0	86,0	4,0	5,0				<b>205</b>	
PT4	Management Information Systems in Finance and Accounting	1		C	5,0	150,0	64,0	32,0	32,0		86,0	4,0	5,0				<b>205</b>	
PT5	Organization and methodology of auditing	1		C	5,0	150,0	64,0	32,0		32,0	86,0	4,0	5,0				<b>205</b>	
PT6	Strategic management accounting	2		CP	6,0	180,0	64,0	32,0		32,0	116,0			4,0	6,0		<b>205</b>	
PT7	Internal financial control	2		C	5,0	150,0	64,0	32,0		32,0	86,0			4,0	5,0		<b>205</b>	
<b>2</b>	<b>Practical training</b>				<b>11,0</b>	<b>330,0</b>					<b>330,0</b>						<b>11,0</b>	
PP	Prediploma practice				11,0	330,0					330,0						<b>11,0</b>	
<b>3</b>	<b>Attestation</b>				<b>11,0</b>	<b>330,0</b>					<b>330,0</b>						<b>11,0</b>	
<b>4</b>	<b>Optional educational component</b>				<b>24,0</b>	<b>720,0</b>	<b>288,0</b>	<b>192,0</b>		<b>96,0</b>	<b>432,0</b>			<b>12,0</b>	<b>16,0</b>	<b>24,0</b>	<b>8,0</b>	
<b>4.1</b>	<b>Optional student disciplines of the profile preparation according to the list (the list is attached)</b>				<b>16,0</b>	<b>480,0</b>	<b>192,0</b>	<b>128,0</b>		<b>64,0</b>	<b>288,0</b>			<b>12,0</b>	<b>16,0</b>			
ECPT 1	<b>EC FC PT 1</b>		2	CW	4,0	120,0	48,0	32,0		16,0	72,0			3,0	4,0			
ECPT 2	<b>EC FC PT 2</b>		2	CW	4,0	120,0	48,0	32,0		16,0	72,0			3,0	4,0			
ECPT 3	<b>EC FC PT 3</b>		2	CW	4,0	120,0	48,0	32,0		16,0	72,0			3,0	4,0			
ECPT 4	<b>EC FC PT 4</b>		2	CW	4,0	120,0	48,0	32,0		16,0	72,0			3,0	4,0			

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	29	
4.2	Education components of Law and Psychology direction according to the list (the list is attached)				8,0	240,0	96,0	64,0		32,0	144,0					24,0	8,0		
ECGT 1	EC FC GT 1		3	CW	4,0	120,0	48,0	32,0		16,0	72,0					12,0	4,0		
ECGT 2	EC FC GT 2		3	CW	4,0	120,0	48,0	32,0		16,0	72,0					12,0	4,0		
Total for education period					90,0	2700,0	816,0	464,0	32,0	320,0	1884,0	23,0	30,0	22,0	30,0	24,0	30,0		
Hours per week												23,0	22,0	24,0					
Number of exams												5	2						
Number of tests												1	5	2					
Number of course projects (works)												1	1						
Numbers of disciplines per semester												6,0	7,0	2,0					

Individual tasks	
C	Calculated task
CG	Calculated and graphic task
CW	Control work
CP	Course project
CW	Course work
SRW	Scientific research work

Approved by the Academic Council of NTU "KhPI"

PROTOCOL № 5 from 29.05 2024

Vice-rector for scientific and pedagogical work



Ruslan MYHUSHCHENKO

IP signature

Guarantor of the Accounting, Auditing and Taxation educational program

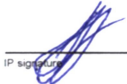


Tetyna DAVIDUK

IP signature

Vice director of the Institute of National Institutes of Health, EMMB

name of the institute/faculty



Valerii KOBELV

IP signature

Head of the Department of Accounting and Finance



Oleksandr MANOILENKO

IP signature

## List of optional student disciplines of the profile training

Number in order	Name of academic discipline	Semester distribution			Number of ECTS credits	Number of hours						Distribution of classroom hours per a week and ECTS credits per a semester								Department
		Exams	Tests	Individual tasks		Total amount	Classroom			Independent work	1 course				2 course					
							Total	including			Semesters		Semesters							
		Lectures	Laboratory works	Practical studies		20		20	16											
							Classroom m hours		ECTS credits	Classroom m hours	ECTS credits	Classroom m hours	ECTS credits	Classroom m hours	ECTS credits					
		1	2	3		4														
		Number of weeks in the semester																		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	29
<b>4.1</b>	<b>Optional student disciplines of the profile training</b>																			
ECPT 1	Strategic budgeting and performance analysis of business entities		2	CW	4,0	120,0	48,0	32,0		16,0	72,0			3,0	4,0					205
ECPT 2	Consolidated Financial Reports		2	CW	4,0	120,0	48,0	32,0		16,0	72,0			3,0	4,0					205
ECPT 3	Financial Diagnostics in Anticrisis Management		2	CW	4,0	120,0	48,0	32,0		16,0	72,0			3,0	4,0					205
ECPT 4	Accounting and Analytical Support for Foreign Economic Activity		2	CW	4,0	120,0	48,0	32,0		16,0	72,0			3,0	4,0					205
ECPT 5	Investing banking		2	CW	4,0	120,0	48,0	32,0		16,0	72,0			3,0	4,0					205
ECPT 6	Financial Management		2	CW	4,0	120,0	48,0	32,0		16,0	72,0			3,0	4,0					205
ECPT 7	Project Management		2	CW	4,0	120,0	48,0	32,0		16,0	72,0			3,0	4,0					204
ECPT 8	International Marketing		2	CW	4,0	120,0	48,0	32,0		16,0	72,0			3,0	4,0					201
ECPT 9	Analytical Valuation Methods: Assets Market Value		2	CW	4,0	120,0	48,0	32,0		16,0	72,0			3,0	4,0					205
ECPT 10	Due Diligence		2	CW	4,0	120,0	48,0	32,0		16,0	72,0			3,0	4,0					205
ECPT 11	Administration of Taxes and Fees		2	CW	4,0	120,0	48,0	32,0		16,0	72,0			3,0	4,0					205
ECPT 12	Tax Policy		2	CW	4,0	120,0	48,0	32,0		16,0	72,0			3,0	4,0					205

## 2 - List of optional student disciplines of Law and Psychology direction

Number in order	Name of academic discipline	Semester distribution			Number of ECTS credits	Number of hours						Distribution of classroom hours per a week and ECTS credits per a semester								Department
		Exams	Tests	Individual tasks		Total amount	Classroom			Independent work	1 course				2 course					
							Total	including			Semesters		Semesters							
								Lectures	Laboratory works		Practical studies	1	2	3						
		Number of weeks in the semester								20		20		16						
Classroom hours	ECTS credits	Classroom hours	ECTS credits	Classroom hours	ECTS credits	Classroom hours	ECTS credits	13	14	15	16	17	18	19	20	29				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	29
<b>4.2</b>	<b>Education components of Law and Psychology direction of students free choice</b>																			
<b>ECGT 1</b>	<b>Ukrainian studies educational components</b>																			
ECGT 1	Ethnolinguistic Processes in Ukraine		3	CW	4,0	120,0	48,0	32,0		16,0	72,0					12,0	4,0			310
ECGT 1	History of Culture of Sloboda Ukraine		3	CW	4,0	120,0	48,0	32,0		16,0	72,0					12,0	4,0			310
ECGT 1	History of Ukrainian Governmentality		3	CW	4,0	120,0	48,0	32,0		16,0	72,0					12,0	4,0			310
<b>ECGT 2</b>	<b>Discipline of psychological direction</b>																			
ECGT 2	Psychology of Leadership in Business		3	CW	4,0	120,0	48,0	32,0		16,0	72,0					12,0	4,0			301
ECGT 2	Psychology of Leadership in Education		3	CW	4,0	120,0	48,0	32,0		16,0	72,0					12,0	4,0			301
ECGT 2	Fundamentals of Professional Psychology		3	CW	4,0	120,0	48,0	32,0		16,0	72,0					12,0	4,0			301
<b>ECGT 3</b>	<b>Discipline of legal direction</b>																			
ECGT 3	Contract Law		3	CW	4,0	120,0	48,0	32,0		16,0	72,0					12,0	4,0			306
ECGT 3	Information Law		3	CW	4,0	120,0	48,0	32,0		16,0	72,0					12,0	4,0			306
ECGT 3	Copyright and Related Rights		3	CW	4,0	120,0	48,0	32,0		16,0	72,0					12,0	4,0			306

**CONTENT of CURRICULUM**  
for the training of the second (master) level:

by specialty

071

Accounting and Taxation

Number in order	Discipline title	Total amount				Department code
		ECTS creits	Hours	Semester		
				Exam	Test	
1	2	3	4	5	6	7
<b>1</b>	<b>Obligatory educational components</b>	<b>44,0</b>	<b>1320,0</b>			<b>49%</b>
<b>1.1</b>	<b>General training</b>	<b>7,0</b>	<b>210,0</b>			<b>8%</b>
GT1	Fundamentals of Academic Research	4,0	120,0		1	205
GT2	Social Responsibility of Business and Social Analysis for Business	3,0	90,0		2	205
<b>1.2</b>	<b>Special (professional) training</b>	<b>37,0</b>	<b>1110,0</b>			<b>41%</b>
PT1	International Financial Reporting Standards	6,0	180,0	1		205
PT2	Organization of accounting	5,0	150,0	1		205
PT3	Tax Management	5,0	150,0	1		205
PT4	Management Information Systems in Finance and Accounting	5,0	150,0	1		205
PT5	Organization and methodology of auditing	5,0	150,0	1		205
PT6	Strategic management accounting	6,0	180,0	2		205
PT7	Internal financial control	5,0	150,0	2		205
<b>2</b>	<b>Practical training</b>	<b>11,0</b>	<b>330,0</b>			<b>12%</b>
PP	Prediploma practice	11,0	330,0			205
<b>3</b>	<b>Attestation</b>	<b>11,0</b>	<b>330,0</b>			<b>12%</b>
<b>4</b>	<b>Optional educational component</b>	<b>24,0</b>	<b>720,0</b>			<b>27%</b>
<b>4.1</b>	<b>Optional student disciplines of the profile preparation according to the list (the list is attached)</b>	<b>16,0</b>	<b>480,0</b>			<b>18%</b>
ECPT 1	EC FC PT 1	4,0	120,0		2	
ECPT 2	EC FC PT 2	4,0	120,0		2	
ECPT 3	EC FC PT 3	4,0	120,0		2	
ECPT 4	EC FC PT 4	4,0	120,0		2	
<b>4.2</b>	<b>Education components of Law and Psychology direction according to the list (the list is attached)</b>	<b>8,0</b>	<b>240,0</b>			<b>9%</b>
ECGT 1	EC FC GT 1	4,0	120,0		3	
ECGT 2	EC FC GT 2	4,0	120,0		3	
	<b>Total for education period</b>	<b>90,0</b>	<b>2700,0</b>			