

**MINISTRY OF EDUCATION AND SCIENCE
OF UKRAINE**

**NATIONAL TECHNICAL UNIVERSITY
“KHARKIV POLYTECHNIC INSTITUTE”**



APPROVED BY

Rector of NTU “KhPI”

Ievhen SOKOL

» 05 2024p.

**«ACCOUNTING, AUDITING, AND TAXATION»
PROGRAM OF PROFESSIONAL EDUCATION**

Second (Master’s) level of higher education

Major **071 – “Accounting and Taxation”**

Field of knowledge **07 – Management and Administration**

Qualification: Master in **Accounting and Taxation**

APPROVED BY

ACADEMIC COUNCIL OF NTU «KhPI»

Head of Academic Council

Leonid Tovazhnianskyi

Minutes of Council meeting # 4

dated « 26 » 04 2024

Kharkiv 2024

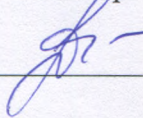
APPROVAL SHEET FOR

“Accounting, auditing and taxation” program of professional education

Level of higher education	Second (Master's)
Field of knowledge	07 Management and Administration
Major	072 «Accounting and Taxation»
Qualification	Master in Accounting and Taxation <u>t</u>

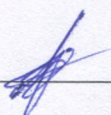
APPROVED BY

OP Workgroup for major «Accounting and Taxation»
Head of educational program


Tetiana DAVYDIUK
«22» 04 2024

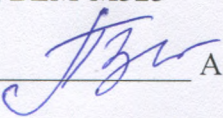
AGREED UPON

Chair of Accounting and Finance


Oleksandr MANOYLENKO
«22» 04 2024

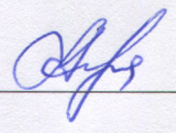
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Student of Finance and Accounting
department, BEM-M323


Asenyi ROGOZA
«22» 04 2024

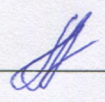
RECOMMENDED BY

Methodical Council of NTU “KhPI”
Deputy head of methodical council


Ruslan MYHUSHCHENKO
«22» 04 2024

AGREED UPON

Deputy director of Educational and Research
Institute of Economics, Management and
International Business (EMIB)


Valerii KOBELIEV
«22» 04 2024

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Head of Academic Council

_____ Leonid Tovazhnianskyi

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“Accounting, Auditing and Taxation” program of professional education

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_____ Tetyna DAVIDUK

_____ Ruslan MYHUSHCHENKO

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Chair of Accounting and Finance

Deputy director of Educational and Research
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INTRODUCTION

The Program corresponds to the Standard of Higher Education of Ukraine at the Master's level in the field of knowledge 07 Management and Administration, major 071 Accounting and Taxation, which was approved and enacted by the order of the Ministry of Education and Science of Ukraine dated 10.07.2019 № 958.

The Program is developed by the OP Workgroup of the Accounting, Auditing and Taxation at Educational and Research Institute of Economics, Management and International Business of the National Technical University "Kharkiv Polytechnic Institute". The Workgroup consists of the following members:

Head of the program – Tetyna DAVIDUK, Doctor of Economic Science, Professor, Professor of Accounting and Finance department

Members of OP Workgroup:

1. Nataliya MARDUS – Doctor of Economic Science, Professor, Professor of Accounting and Finance department.

2. Svitlana KUZNETSOVA – PhD in Economics, Associate Professor of Accounting and Finance department.

3. Asenyi ROGOZA _ – Student of Accounting and Finance departmen

The Program reviews are attached.

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I. PROFILE OF THE PROGRAM FOR PROFESSIONAL EDUCATION

072 Major - ACCOUNTING, AUDITING AND TAXATION

1 – General Information	
Higher education facility and department/institute	National Technical University “Kharkiv Polytechnic Institute”, Educational and Research Institute of Economics, Management and International Business, Accounting and Finance Department
Academic degree and qualification title in Ukrainian	Master, Master in Accounting and Taxation
Official title of educational program	Accounting, Auditing and Taxation
Diploma type and credits in educational program	Master’s diploma, single, 90 ECTS credits, length of study - 1 year and 4 month
Accreditation	Certificate HД № 2192124, valid until July 1, 2025
Cycle/level	HPK of Ukraine – 7 th level, QF EHEA – second cycle, EQF LLL – Level 7
Prerequisites	First (bachelor) level of higher education; Specialist or Masters in other majors
Language	Ukrainian, English
Educational program validity	Until the end of validity of major accreditation certificate Reviewed annually
Description of educational program URL	https://blogs.kpi.kharkov.ua/v2/quality/dokumenty/arhivni-osvitni-programy/osvitnij-riven-magistr-arhiv/osvitnij-riven-magistr-vstup-2024-2025-navchalnogo-roku/
2 – Objective of Educational Program	
The provision of training for highly qualified specialists who possess fundamental knowledge, technologies, and practical tools for managerial, research, and expert-analytical activities in the field of accounting, auditing, and taxation is based on mastering a system of competencies.	
3 – Features of Educational Program	
Subject area (field of study, major)	<p><i>Field of Knowledge:</i> Management and Administration</p> <p><i>Specialty:</i> Accounting and Taxation</p> <p><i>Object:</i> Organizational, managerial, economic, control-analytical, consulting, and expert activities of business entities and public sector institutions in the areas of accounting, auditing, and taxation.</p> <p><i>Learning objectives:</i> To train specialists capable of solving complex tasks and problems in the field of accounting, analysis, control, auditing, and taxation, which are characterized by uncertainty of conditions and requirements.</p> <p><i>Theoretical content of the subject area:</i> Concepts, categories, theories, and concepts of accounting, analysis, control, auditing, and taxation.</p> <p><i>Methods, methodologies, and technologies:</i> General scientific and specialized methods for researching the functioning patterns of the modern economy at both macro and micro levels, economic and mathematical methods for solving economic problems and management tasks, as well as innovative methods, methodologies, and technologies for organizing accounting, control, auditing, analysis, and taxation.</p> <p><i>Tools and equipment:</i> Modern information systems and technologies, specialized software, methodological tools for organizing and modeling accounting, analysis, control, auditing, and taxation, as well as for data collection and analysis.</p>

Emphasis of educational program	Educational-professional program with an applied orientation. Professional focus: developing the ability to perform administrative, entrepreneurial, project, and research activities using professional methods and technologies necessary for preparing accounting and analytical support; fostering the harmonious development of individuals and preparing a new generation of professionals capable of integrating research, project, and entrepreneurial activities through deep mastery of fundamental knowledge.
Main focus of educational program and major	General education in the specialty 071 "Accounting and Taxation." Keywords: financial accounting, management accounting, tax management, audit, control, financial reporting, corporate social responsibility, managerial decisions, corporate governance, information systems.
Program features	The program is multidisciplinary (encompassing the acquisition of general scientific, research, linguistic, project, and managerial competencies), considers cross-sectoral aspects of management decision-making, and aims to prepare specialists for organizations in various fields, forms of ownership, and scales within the areas of accounting organization, taxation, and auditing methodology.
4 – Employability and Continuing Education	
Employability	<p>Graduates can work in professions according to the National Classifier of Professions DK 003:2010:</p> <p>12. Managers of enterprises, institutions, and organizations:</p> <ul style="list-style-type: none"> – 1231 Managers of financial, accounting, economic, legal, and administrative departments and other managers. <p>14. Managers of enterprises, institutions, organizations, and their divisions:</p> <ul style="list-style-type: none"> – 1475.2 Managers (directors) of accounting. – Other professionals: <ul style="list-style-type: none"> – 2411.1 Junior research associate (audit, accounting). – 2411.1 Research associate (audit, accounting). – 2411.1 Research associate-consultant (audit, accounting). – 2411.2 Auditors and certified accountants. – 2411.2 Expert accountant. – 2411.2 Accounting auditor. – 2411.2 Tax and fee consultant. – 2441.2 Economist in accounting and business activity analysis. – 2441.2 Economist in taxes and fees. <p>34. Other specialists:</p> <ul style="list-style-type: none"> – 3442 Chief state tax inspector. – 3442 Tax service inspectors. – 3442 Tax inspector-auditor.
Continuing Education	It is possible to continue education at the third (educational-scientific) level of higher education, as well as to pursue professional development and obtain additional postgraduate education.
5 – Teaching and grading	
Teaching and learning	Student-centered learning is conducted in the form of lectures, seminars, practical classes, consultations, independent study, and coursework, based on the processing of textbooks, manuals, periodical scientific publications, and the use of the Internet.

	It is based on the principles of student-centeredness and is implemented through research-based learning, encouraging an individualized and personal approach for the self-organization of the master's student. This is achieved through a combination of lectures and practical classes (under the guidance of lecturers - professors and associate professors of the department) with independent work (including the use of distance learning technologies) and self-learning (under the supervision of academic advisors), such as step-by-step preparation of the master's qualification work, completion of pre-graduation internship, and more.
Grading	Current and final knowledge assessment (oral questioning, control and individual tasks, testing, etc.), credits and exams (oral and written), rating evaluation system, presentations, project work, defense of the internship report, public defense of the qualification paper.
6 – Program Competencies	
Integral competencies	Здатність розв'язувати складні завдання і проблеми у сфері професійної діяльності з обліку, аналізу, контролю, аудиту, оподаткування та/або здійснення інновацій та характеризується невизначеністю умов і вимог
General competencies	GC01. Ability to identify, pose, and solve problems. GC02. Ability to communicate in a foreign language. GC03. Skills in using information and communication technologies. GC04. Ability to conduct research at an appropriate level. GC05. Ability to generate new ideas (creativity). GC06. Ability to search for, process, and analyze information from various sources. GC07. Ability to work in an international context. GC08. Ability to communicate with representatives of other professional groups at various levels (with experts from other fields of knowledge/types of economic activity). GC09. Appreciation and respect for diversity and multiculturalism. GC10. Ability to act on the basis of ethical considerations (motives). GC11. Ability to assess and ensure the quality of performed tasks.
Special (professional) competencies (defined within the standard of higher education for the major)	SC01. Ability to generate and use accounting information for making effective managerial decisions at all levels of enterprise management to improve the efficiency, effectiveness, and social responsibility of the business. SC02. Ability to organize the accounting process and regulate the activities of its performers in accordance with the requirements of legislation and enterprise management. SC03. Ability to apply theoretical, methodological, and practical approaches to organizing accounting, control, planning, and optimization of tax calculations. SC04. Ability to prepare financial statements according to international standards, correctly interpret, disclose, and use relevant information to make effective managerial decisions. SC05. Ability to apply methods and techniques of analytical support for modern management systems, taking into account the enterprise development strategy under conditions of uncertainty, risk, and/or information asymmetry. SC06. Use international standards for quality control, auditing, review, assurance engagements, and related services while adhering to professional ethics in the process of practical activities.

	<p>SC07. Ability to formulate tasks, improve methodologies, and implement modern methods of financial and management accounting, analysis, auditing, and taxation in accordance with the strategic goals of the enterprise.</p> <p>SC08. Ability to perform administrative and managerial functions in the activities of business entities and public sector bodies.</p> <p>SC09. Ability to provide consulting services to owners, enterprise management, and other users of information in the areas of accounting, analysis, control, auditing, and taxation.</p> <p>SC10. Ability to conduct scientific research to solve current issues in the theory, methodology, organization, and practice of accounting, auditing, analysis, control, and taxation.</p>
7 – Learning Outcomes	
<p>Learning outcomes of educational program (defined by the standard of higher education for the major)</p>	<p>LO01. Ability to develop and enhance one's general cultural and professional level, independently master new methods of work, and gain knowledge for a comprehensive understanding of modern economic and management issues.</p> <p>LO02. Know the theory, methodology, and practice of generating accounting information at the stages of the accounting process and control, to meet the current and potential needs of managing business entities with the use of professional judgment.</p> <p>LO03. Communicate freely in a foreign language, both orally and in writing, when discussing research results and innovations.</p> <p>LO04. Organize, develop, and model accounting systems and coordinate the activities of accounting personnel, taking into account the management needs of business entities.</p> <p>LO05. Master innovative technologies, justify the choice, and explain the use of new methodologies for preparing and providing accounting information for business management purposes.</p> <p>LO06. Determine the information needs of users of accounting information in enterprise management and provide consultations to management personnel regarding accounting information.</p> <p>LO07. Develop internal company standards and forms of managerial and other reporting for business entities.</p> <p>LO08. Justify the choice of an optimal taxation system for the business entity's activities based on current tax legislation.</p> <p>LO09. Prepare financial statements in accordance with national and international standards for business entities at the corporate level, publish and use the relevant information for managerial decision-making.</p> <p>LO10. Collect, evaluate, and analyze financial and non-financial data to form relevant information for managerial decision-making.</p> <p>LO11. Develop and assess the effectiveness of control systems for business entities.</p> <p>LO12. Justify innovative approaches to the information support system for controlling the use of resource potential by business entities and public sector bodies, taking into account the business development strategy.</p> <p>LO13. Know international standards for quality control, audit, review, assurance engagements, and related services, while adhering to professional ethics.</p> <p>LO14. Justify the choice and procedure for applying management information technologies for accounting, analysis, auditing, and taxation in decision-making systems to optimize them.</p>

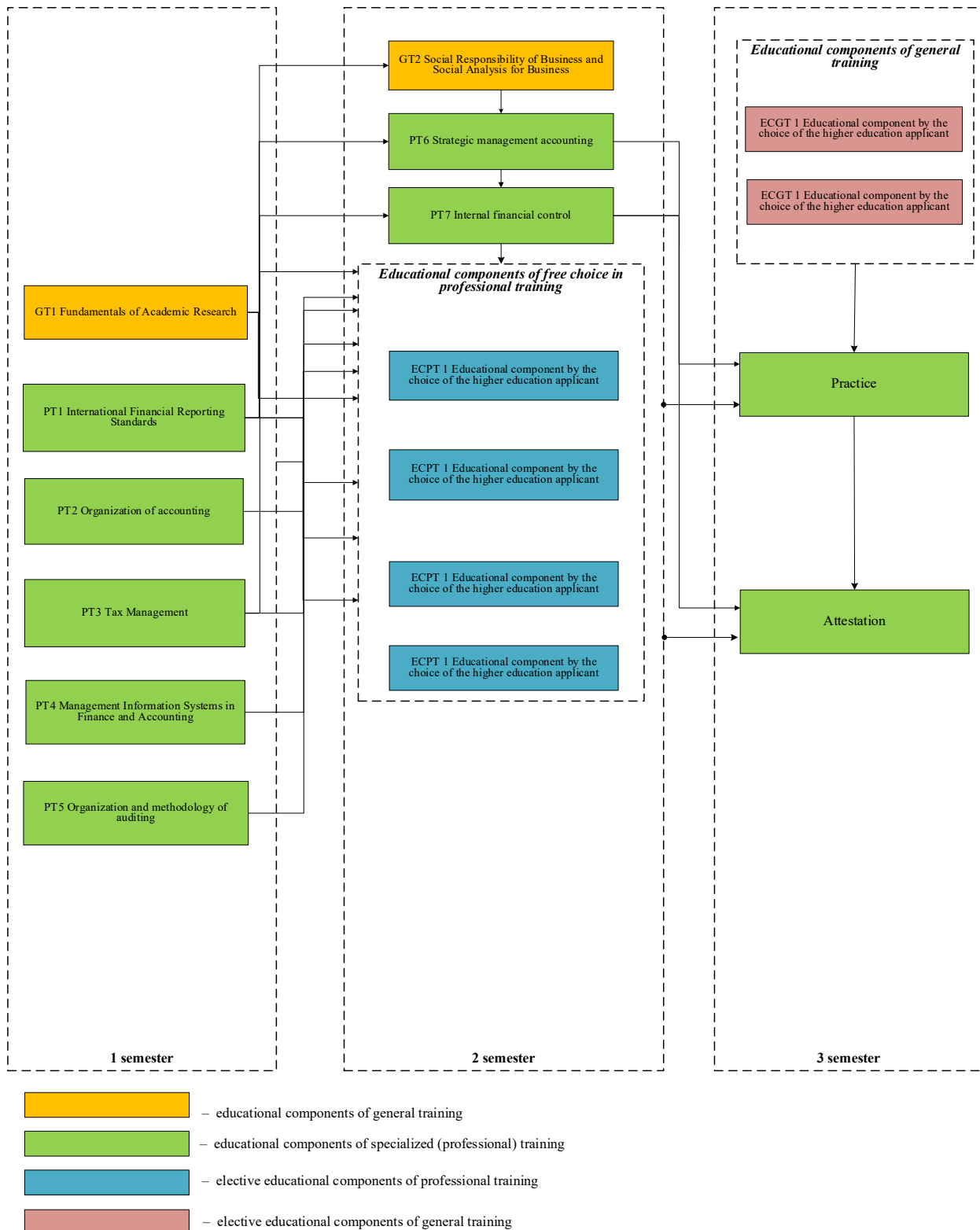
	<p>LO15. Apply scientific research methods in the fields of accounting, auditing, analysis, control, and taxation, and implement them in professional activity and business practice.</p> <p>LO16. Conduct public business and scientific communications to solve communicative tasks in both the state and foreign languages.</p> <p>LO17. Prepare and justify conclusions for consulting owners, business entity management, and other users of information in the fields of accounting, analysis, control, auditing, and taxation.</p> <p>LO18. Adhere to the norms of professional and academic ethics, and maintain balanced relationships with team members, consumers, contractors, and contact audiences.</p> <p>LO19. Ability to design, plan, and conduct exploratory and research work, ensuring their informational, methodological, material, financial, and personnel support.</p>
8 – Resources for Educational Process Implementation	
Personnel	Meets the staffing requirements for ensuring the implementation of educational activities in the field of higher education in accordance with the current legislation of Ukraine (Resolution of the Cabinet of Ministers of Ukraine "On Approval of the Licensing Conditions for the Educational Activities of Educational Institutions" of December 30, 2015 No. 1187 (as amended by the Resolution of CM No. 180, No. 365 dated 24.03.2021))
Equipment	Meets the technological requirements for technical support of educational activities in the field of higher education in accordance with the current legislation of Ukraine (Resolution of the Cabinet of Ministers of Ukraine "On Approval of the Licensing Conditions for the Educational Activities of Educational Institutions" of December 30, 2015 No. 1187 (as amended by the Resolution of the Cabinet of Ministers of Ukraine "On Approval of the Licensing Conditions for the Conduct of Educational Activities of Educational Institutions"). NO. 347 dated 10.05.2018, No. 180 dated 03.03.2020, No. 365 dated 24.03.2021)
Information sources and learning materials	Meets the informational requirements for educational, methodological and information support of educational activities in the field of higher education in accordance with the current legislation of Ukraine (Resolution of the Cabinet of Ministers of Ukraine "On Approval of the Licensing Conditions for the Educational Activities of Educational Institutions" of December 30, 2015 No. 1187 (as amended by the Resolution of the Cabinet of Ministers of Ukraine "On Approval of the Licensing Conditions for the Educational Activities of Educational Institutions"). No. 347 dated 10.05.2018, No. 180 dated 03.03.2020, No. 365 dated 24.03.2021)
9 – Academic Mobility	
National credits mobility	On the basis of bilateral agreements between the National Technical University "Kharkiv Polytechnic Institute" and higher education institutions of Ukraine
International credits mobility	Academic mobility on the basis of bilateral agreements between the National Technical University "Kharkiv Polytechnic Institute" and Otto-von-Guericke University of Magdeburg (Germany), University of Wroclaw (Poland), University of Miskolc (Hungary), Sapienza University (Rome, Italy).
Foreign students learning	In accordance with the requirements of current legislation, recognition of a previous educational level is possible, provided that the applicant has

	either completed a course in the Ukrainian language or is studying in English, provided that the program has accreditation.
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2. List of the Program Components and its Structure

Code	Educational program components	Number of credits	Final examination form
Mandatory components of educational program			
<i>General education</i>			
GT1	Fundamentals of Academic Research	4	Pass
GT2	Social Responsibility of Business and Social Analysis for Business	3	Pass
<i>Special (professional) education</i>			
PT1	International Financial Reporting Standards	6	Exam
PT2	Organization of accounting	5	Exam
PT3	Tax Management	5	Exam
PT4	Management Information Systems in Finance and Accounting	5	Exam
PT5	Organization and methodology of auditing	5	Exam
PT6	Strategic management accounting	6	Exam
PT7	Internal financial control	5	Exam
PP	Practice	11	Pass
	Attestation	11	Exam
Total credits of mandatory components :		66	
Elective components of educational program			
<i>Elective educational components of professional training</i>			
ECPT 1	Educational component by the choice of the higher education applicant	4	Pass
ECPT 2	Educational component by the choice of the higher education applicant	4	Pass
ECPT 3	Educational component by the choice of the higher education applicant	4	Pass
ECPT 4	Educational component by the choice of the higher education applicant	4	Pass
<i>Elective educational components of Law and Psychology direction according to the list</i>			
ECGT 1	Educational component by the choice of the higher education applicant	4	Pass
ECGT 2	Educational component by the choice of the higher education applicant	4	Pass
Total credits of electives:		24	
TOTAL CREDITS PER EDUCATIONAL PROGRAM:		90	

3. Structural-Logic Scheme of the Educational Program



4. Distribution of Educational Program Content According to the Components Groups and Education Cycles

#	Education cycle	Studying workload of student (credits / %)		
		Mandatory components of educational and professional program	Elective components of educational and professional program	Total credits per program
1	2	3	4	5
1	General education cycle	7 / 8	-	7 / 8
2	Special (professional) education cycle	59 / 66	-	59 / 66
3	Electives	-	24 / 26	24 / 26
Total credits per program		66 / 74	24 / 26	90 / 100,0

5. THE FORM OF CERTIFICATION FOR HIGHER EDUCATION APPLICANTS

The certification of the educational program graduates, major 072 "Finance and Banking, Insurance and Stock Market" is carried out in the form of a public defense of thesis (with mandatory plagiarism check) and is completed with the issuance of a document in the established form certifying that the holder received Master's Degree with the following qualification: Master of Finance, Banking, Insurance and Stock Market.

Attestation is carried out openly and publicly.

A qualification thesis must not contain plagiarism, fabrication, or falsification.

The qualification thesis must be published on the website of the higher education institution or its structural unit, or in the repository of the higher education institution.

6. MATRIX OF CORRESPONDENCE BETWEEN DEFINED LEARNING OUTCOMES, COMPETENCIES, AND EDUCATIONAL COMPONENTS

Learning outcomes	Competencies																				
	Integral competence																				
	General											Special (professional)									
	GC01	GC02	GC03	GC04	GC05	GC06	GC07	GC08	GC09	GC10	GC11	PC01	PC02	PC03	PC04	PC05	PC06	PC07	PC08	PC09	PC10
LO01	GT1, PP,						GT1, PP			GT1, PP											
LO02			PT2, PT6, PT7									PT2, PT6, PT7	PT2, PT6, PT7	PT2, PT6, PT7	PT2, PT6, PT7	PT2, PT6, PT7	PT2, PT6, PT7				
LO03			GT2, PP				GT2, PP			GT2, PP									GT2, PP	GT2, PP	GT2, PP
LO04												PT2, PT5, PT6, PP	PT2, PT5, PT6, PP		PT2, PT5, PT6, PP		PT2, PT5, PT6, PP	PT2, PT5, PT6, PP	PT2, PT5, PT6, PP		
LO05				GT2, PT1, PT4, PT5, PP								GT2, PT1, PT4, PT5, PP		GT2, PT1, PT4, PT5, PP	GT2, PT1, PT4, PT5, PP				GT2, PT1, PT4, PT5, PP	GT2, PT1, PT4, PT5, PP	GT2, PT1, PT4, PT5, PP
LO06	PT3, PT4, PT6, PP			PT3, PT4, PT6, PP	PT3, PT4, PT6, PP					PT3, PT4, PT6, PP		PT3, PT4, PT6, PP	PT3, PT4, PT6, PP	PT3, PT4, PT6, PP	PT3, PT4, PT6, PP		PT3, PT4, PT6, PP	PT3, PT4, PT6, PP	PT3, PT4, PT6, PP		
LO07	GT2, PT1, PT5, PT6		GT2, PT1, PT5, PT6							GT2, PT1, PT5, PT6		GT2, PT1, PT5, PT6	GT2, PT1, PT5, PT6	GT2, PT1, PT5, PT6	GT2, PT1, PT5, PT6	GT2, PT1, PT5, PT6	GT2, PT1, PT5, PT6	GT2, PT1, PT5, PT6	GT2, PT1, PT5, PT6	GT2, PT1, PT5, PT6	
LO08			PT3							PT3		PT3	PT3	PT3	PT3			PT3	PT3	PT3	PT3
LO09		PT1, PT4	PT1, PT4				PT1, PT4					PT1, PT4			PT1, PT4	PT1, PT4	PT1, PT4	PT1, PT4	PT1, PT4	PT1, PT4	PT1, PT4
LO10			PT4, PT5, PT6, PP							PT4, PT5, PT6, PP		PT4, PT5, PT6, PP			PT4, PT5, PT6, PP	PT4, PT5, PT6, PP		PT4, PT5, PT6, PP		PT4, PT5, PT6, PP	
LO11	PT7							PT7						PT7	PT7	PT7	PT7	PT7		PT7	PT7
LO12			PT7	PT7										PT7			PT7		PT7		PT7
LO13		PT4, PT5, PT7								PT4, PT5, PT7						PT4, PT5, PT7	PT4, PT5, PT7	PT4, PT5, PT7		PT4, PT5, PT7	PT4, PT5, PT7
LO14			PT4			PT4		PT4	PT4					PT4	PT4	PT4	PT4				
LO15	GT1, PT7	GT1, PT7		GT1, PT7	GT1, PT7			GT1, PT7						GT1, PT7							GT1, PT7
LO16		GT2			GT2		GT2	GT2		GT2										GT2	

LO17	PT1, PT2, PT3, PT5, PT6, PT7	PT1, PT2, PT3, PT5, PT6, PT7	PT1, PT2, PT3, PT5, PT6, PT7		PT1, PT2, PT3, PT5, PT6, PT7	PT1, PT2, PT3, PT5, PT6, PT7	PT1, PT2, PT3, PT5, PT6, PT7	PT1, PT2, PT3, PT5, PT6, PT7												PT1, PT2, PT3, PT5, PT6, PT7	PT1, PT2, PT3, PT5, PT6, PT7	
LO18	PT2, PT5, PP							PT2, PT5, PP	PT2, PT5, PP	PT2, PT5, PP			PT2, PT5, PP					PT2, PT5, PP		PT2, PT5, PP	PT2, PT5, PP,	
LO19	PT2, PT5, PP										PT2, PT5, PP,											PT2, PT5, PP