



Educational Component Syllabus

Pregraduate Internship

Code and Name of the Major

071 - Accounting and Taxation

Institute

Academic and Research Institute of Economics, Management and International Business

Curriculum

Accounting, Audit and Taxation

Department

Accounting and Finance (205)

Academic Level

Master's degree

Type of Educational Component

Special (professional), Mandatory

Quantity of Semesters

3

Teaching Language

Ukrainian, English

Teachers, developers

**Oleksandr Volodymyrovych Manoylenko**

oleksandr.manoylenko@khpi.edu.ua

Doctor of Economic Sciences, Full Professor, Professor at the Accounting and Finance Department (NTU "KhPI")

Author of more than 250 researches, publications and instructional material. Leading lecturer of the following courses: "Global Stock Market", "Block-Chain Technologies and Cryptocurrency Trading", "Financial Management". Learn more about the professor on the department's website

**Davydiuk Tetiana Viktorivna**

tetiana.davydiuk@khpi.edu.ua

Doctor of Economic Sciences, Full Professor, Professor at the Accounting and Finance Department (NTU "KhPI")

Author and co-author of more than researches, publications and instructional material. Leading lecturer of the following courses: "Managerial Accounting", "Strategic Managerial Accounting", "Financial Planning and Budgeting".

[Learn more about the teacher on the department's website](#)

General information

Annotation

Pre-graduate internship is intended for higher education students aiming to acquire professional skills and research abilities through collecting and analyzing raw data for the completion of a master's thesis. During their internship, students master the modern tools of academic research, processing and analysis of experimental data, design of the research results. Also, students get acquainted with modern research tools and equipment of research laboratories, participate in real-life research projects. A special emphasis is placed on the collection and processing of the raw data necessary for the completion of the master's thesis. The goal of internship is development of research competencies of future experts in the field of accounting, audit and taxation.

Purpose of the Educational Component

The purpose is to form students' competence in independent planning, organization and conduct of research, search and critical analysis of research information, processing and generalization of the obtained data, presentation of the obtained results. Students master the methodology and tools for conducting their own scientific research, which is necessary for the preparation of master's theses. The ability to scientifically substantiate the relevance and novelty of research, to develop the necessary methodological and analytical base for the performance of scientific and research assignments in the field of accounting, audit and taxation is mastered.

Format of the Educational Component

Independent work (non-contact hours), consultations. Final examination upon completion of required papers is performed.

Competence (integral)

GC01. Ability to identify, pose, and solve problems.

GC03. Skills in using information and communication technologies.

GC04. Ability to conduct research at an appropriate level.

GC05. Ability to generate new ideas (creativity).

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.

C01. 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.

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.

SC08. Ability to perform administrative and managerial functions in the activities of business entities and public sector bodies.

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.

SC10. Ability to conduct scientific research to solve current issues in the theory, methodology, organization, and practice of accounting, auditing, analysis, control, and taxation.

Learning Outcomes

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.

LO03. Communicate freely in a foreign language, both orally and in writing, when discussing research results and innovations.

LO04. Organize, develop, and model accounting systems and coordinate the activities of accounting personnel, taking into account the management needs of business entities.

LO05. Master innovative technologies, justify the choice, and explain the use of new methodologies for preparing and providing accounting information for business management purposes.

LO06. Determine the information needs of users of accounting information in enterprise management and provide consultations to management personnel regarding accounting information.

LO10. Collect, evaluate, and analyze financial and non-financial data to form relevant information for managerial decision-making.

LO18. Adhere to the norms of professional and academic ethics, and maintain balanced relationships with team members, consumers, contractors, and contact audiences.

LO19. Ability to design, plan, and conduct exploratory and research work, ensuring their informational, methodological, material, financial, and personnel support.

Scope of the Educational Component

Total number of academic hours: 330 hrs. (11 ECTS credits): independent work – 330 hours.

Pre-requisites

In order to successfully pass the pre-graduate internship, it is necessary to have knowledge and practical skills acquired during completion of all mandatory educational components of the "Accounting, Audit and Taxation" graduate level curriculum.

Educational Component Requirements and Its Features

Pre-graduate internship can be organized and completed at business entities, institutions and organizations of all legal forms and forms of ownership, or at structural units of a higher education institution that provide appropriate training. During pre-graduate internship, students get acquainted with the following: organizational and legal form, branch affiliation; when and by whom it was founded, location, material and technical base, main economic indicators for the reporting period, number of employees; a diagram of the structure of the management apparatus, a list of the main competitors. Analysis of planned and actual indicators of the financial and business activity of enterprises, institutions or organizations, statistical and accounting reports, orders, results of observations, surveys and other methods are used to collect primary information for the completion of a thesis in accordance with individual internship assignments. The Department of Accounting and Finance appoints pre-graduate internship advisors to guide the internship of each student. The responsibilities of internship advisors are to develop and provide students with individual assignments and other instructions for completing internship; control over the timeliness of the completion of individual internship schedules; consulting on the implementation of an individual internship assignment and preparation of internship documents; timely processing of feedback and preliminary evaluation of the student's performance based on submitted internship report and outcomes of individual assignment. The manager of the entity where the internship is performed appoints an advisor to supervise the internship of each intern. The duties of the internship advisors at the entities are to control the student's compliance with labor guidelines and safety techniques; developing and providing students with individual assignments and other instructions for internship; control over the timeliness of the completion of individual schedules; consulting on the implementation of individual internship assignments and preparation of internship documents; facilitating proper conditions for high-quality implementation of the internship program and assistance to students in obtaining data for the report and improving their qualifications; timely processing of feedback (through assessment of attitude, compliance with labor guidelines, level of theoretical and practical training, etc.) and preliminary assessment of the student's performance during internship based on the review of the internship report, individual assignment outcomes and other internship documents.

Features of the Assignment, Its Methods and Educational Technologies

Teaching methods:
- independent research;

Evaluation
(type of evaluation)



Національний технічний університет
«Харківський політехнічний інститут»

- consultations with the academic advisor;
- processing of academic literature and databases;
- experimental testing of hypotheses.

Learning technologies:

- use of Internet sources;
- data processing;
- visualization of research outputs.

Educational Component Program

Topics of Lectures

Lectures are not provided for this educational component.

Topics of Seminars (workshops)

The named above are not provided for this educational component.

Topics of Laboratory Assignments

The named above are not provided for this educational component.

Independent Work

Collection of material for the completion of a thesis, completion of an individual assignment according to the internship program, completion of internship journal and pre-graduate internship report.

References and Educational Material

1. ДСТУ 3008:2015. Звіти у сфері науки і техніки. Структура та правила оформлювання. URL: https://online.budstandart.com/ua/catalog/doc-page.html?id_doc=64463.
2. ДСТУ 8302:2015. Бібліографічне посилання. Загальні положення та правила складання. URL: https://online.budstandart.com/ua/catalog/doc-page.html?id_doc=64411.
3. Інструкція про застосування Плану рахунків бухгалтерського обліку активів, капіталу, зобов'язань і господарських операцій підприємств і організацій: Інструкція від 30.11.1999 р. № 291/ Міністерство фінансів України. URL: <https://zakon.rada.gov.ua/laws/show/z0893-99#Text>.
4. Методичні вказівки до виконання дипломної роботи магістра для студентів усіх форм навчання за спеціальністю 071 «Облік і оподаткування» – Харків : НТУ «ХПІ», 2024. – 40 с.
5. Міжнародні стандарти аудиту. URL: <https://mof.gov.ua/uk/mizhnarodni-standartiauditu>.
6. Облік, аудит і оподаткування: теорія та практика : навчальний посібник для студентів спеціальностей 071 «Облік і оподаткування» / колектив авторів за заг. ред. проф. Давидюк Т. В. – Харків : НТУ «ХПІ», 2021. – 607 с.
7. Податковий кодекс України від 02.12.2010 р. № 2755-VI// Верховна Рада України. URL: <https://zakon.rada.gov.ua/laws/show/2755-17#Text>
8. Політика академічної доброчесності в Національному технічному університеті «Харківський політехнічний інститут». URL: <https://web.kpi.kharkov.ua/phd/disertatsijna-rada/politika-dobrochesnosti/>.
9. Положення (стандарти) бухгалтерського обліку, затверджені наказами Міністерства фінансів України. URL: <https://buhgalter911.com/uk/normativnaya-baza/instr-plan-rah/standartbuhgalterskogo/>
10. Про аудит фінансової звітності та аудиторську діяльність: Закон від 21.12.2017 р. № 2258-VIII/ Верховна Рада України. URL: <https://zakon.rada.gov.ua/laws/show/2258-19#Text>
11. Про бухгалтерський облік та фінансову звітність в Україні: Закон від 16.07.99 р. № 996-XIV/ Верховна Рада України. URL: <https://zakon.rada.gov.ua/go/996-14>.

Grading System

Evaluation Criteria Used to Identify the Graduate's Performance and Associated Score Distribution

The main assignments of the pre-graduate internship are reflected in the internship journal, in which the student records the content and scope of the work performed, as well as its outcomes throughout the entire internship. The main document on the implementation of the pre-graduate internship program is a written report, which, together with the internship journal, is submitted for review to the internship advisor assigned at the department within the terms regulated by normative and methodical documents on the organization and performance of internship. Based on the results of report assessment, the internship advisor of the department writes a general review. The quality of the report (completeness of the material presentation, compliance to the recommended structure, quality of illustrations and appendices) gives 60 points total. The entity internship advisor could give up to 40 points based on performance of internship assignments, initiative, creativity, compliance with safety rules. The final grade is calculated based on the sum of points received.

Academic Integrity and Policy

The student must adhere to the "Code of Ethics of Academic Relations and Integrity of NTU "KhPI": to show discipline, education level, benevolence, honesty, responsibility. Conflict situations should be openly discussed in study groups with the teacher, and if it is impossible to resolve the conflict, it should be brought to the attention of the employees of the institute's directorate.

Regulatory and legal support for the implementation of the principles of academic integrity of NTU "KhPI" is posted on the website: <http://blogs.kpi.kharkov.ua/v2/nv/akademichna-dobrochesnist/>

Approvals

Approved

Department Chair
Oleksandr MANOYLENKO

EP Guarantor
Tetiana DAVIDYUK

Rating Scale

Total points	National assessment	ECTS
90–100	Perfect	A
82–89	Good	B
75–81	Acceptable	C
64–74	Satisfactory	D
60–63	Below Satisfactory	E
35–59	Unsatisfactory (requires further study)	FX
1–34	Unsatisfactorily (requires new enrollment in the course)	F