



Educational Component Syllabus

Evaluation (Qualifying Research)

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

Professors and Authors

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General Information

Annotation

Evaluation is the final stage of professional training for the graduate students (master's program) pursuing 071 Major: Accounting and Taxation, "Accounting, Audit and Taxation" Curriculum. The performance of graduate students following "Accounting, Audit and Taxation" curriculum is done through qualifying research. The content of the qualifying research paper corresponds to the Standards of Higher Education within 071 Major: Accounting and Taxation in the 07 field of knowledge "Management and Administration" for the graduate study.

The Purpose of the Educational Component

The purpose of evaluation is:

- deepening, consolidating and checking the competences and learning outcomes that were acquired by the student during his/her studies under the professional training program "Accounting, Audit and Taxation» of graduate study;
- assessment of the level of graduates' competences provided for by the relevant level of the national qualifications framework and the professional training program "Accounting, Audit and Taxation» of graduate study and their comparison with the Standards of Higher Education.

The Format of the Educational Component

Independent work, consultations, individual assignments. Final assessment: Evaluation in the form of a public defense at an open meeting of the examination committee.

Integral Competence

The ability to solve complex tasks and problems in a certain field of professional activity or in the learning process, which involves conducting research and/or implementing innovations under the conditions of uncertainty and vague requirements.

Learning Outcomes

- PR 01. Graduates should be able to develop and raise one's general cultural and professional level, independently master new work methods and knowledge regarding a comprehensive vision of modern economic and management problems
- PR 02. Graduates should know the theory, methodology and practice of accounting information formation according to the stages of the accounting process and control for modern and potential management needs of business entities, taking into account professional judgment
- PR 03. Graduates should communicate freely in a foreign language orally and in writing when discussing the results of research and innovations
- PR 04. Graduates should organize, develop, model accounting systems and coordinate the activities of accounting personnel taking into account the needs of the management of business entities
- PR 05. Graduates should be familiar with innovative technologies, justify the choice and explain the application of a new method of preparing and providing accounting information for the needs of managing a business entity
- PR 06. Graduates should determine the information needs of users of accounting information in the management of the enterprise, provide advice to the management staff of the business entity regarding accounting information
- PR 07. Graduates should develop internal company standards and forms of management and other reporting of economic entities
- PR 08. Graduates should be able to justify the choice of the optimal system of taxation of the business entity on the basis of the current tax legislation
- PR 09. Graduates should complete financial statements according to national and international standards for business entities at the corporate level, publish and use relevant information for management decision-making
- PR 10. Graduates should collect, evaluate and analyze financial and non-financial data to form relevant information for the purposes of making management decisions
- PR 11. Graduates should develop and evaluate the effectiveness of the control system of business entities
- PR 12. Graduates should justify innovative approaches to the information provision of the system for controlling the use of resource potential of economic entities and public sector bodies, taking into account the business development strategy
- PR 13. Graduates should know international standards of quality control, audit, review, other assurance and related services in compliance with the requirements of professional ethics
- PR 14. Graduates should justify the choice and order of application of management information technologies for accounting, analysis, audit and taxation in the management decision-making system in order to optimize them
- PR 15. Graduates should apply scientific research methods in the field of accounting, audit, analysis, control and taxation and implement them in professional activity and economic practice

PR 16. Graduates should carry out public business and scientific communications to solve communicative tasks in state and foreign languages

PR 17. Graduates should prepare and justify conclusions for consulting the owners, management of the business entity and other users of information in the field of accounting, analysis, control, audit, taxation

PR 18. Graduates should adhere to the norms of professional and academic ethics, maintain balanced relations with team members (teams), consumers, counterparties, contact audiences

PR 19. Graduates should be able to design, plan and carry out search and reconnaissance works, to carry out their informational, methodical, material, financial and personnel support

The Scope of the Educational Component

Preparation and defense of qualifying research:

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

Prerequisites

In order to successfully pass the defense, it is necessary to have knowledge and practical skills from all mandatory educational components of the "Accounting, Audit and Taxation" graduate level curriculum.

Educational Component Requirements and Its Features

Graduation qualifying research (GQR) should contain theoretical value and practical significance.

Graduate students are given the right to choose the research subject of their GQR. If the student did not have the opportunity to choose the topic of the final qualifying research within the time limit set by the schedule of the educational process, this is done by the academic director and guarantor of the educational program. Professors, associate professors, as well as highly qualified specialists of enterprises (organizations), PhDs and Doctors of Science are appointed as heads of the GQR and are approved by the rector's order.

GQR is performed on the basis of the task approved by the head of the department, taking into account:

- factual material based on the results of pre-diploma practice;
- scientific works of the department;
- in-depth study of literature in a specialty that highlights the latest achievements of domestic and foreign science;
- the calendar plan for the implementation of the GQR.

The GQR is carried out on the basis of an in-depth study of legislative and other regulatory acts, special domestic and foreign scientific literature, best experience on the chosen problem (it is desirable to use the literature of the last 5 years), the results of own research in order to solve the defined professional tasks. After processing the sources, the student of education draws up a GQR plan, which is agreed with the supervisor. It is recommended to test the results of the GQR for a higher education graduate with a master's degree at scientific and practical conferences. GQR documents must be in Ukrainian and English.

The GQR is checked for compliance with the requirements of regulatory documents. The GQR is checked for academic plagiarism using special software and other technical means. The qualifying research is submitted to the repository of NTU "KhPI".

The completed GQR, signed by the author, together with the manager's feedback and a review, is submitted to the Department of Accounting and Finance, where its preliminary defense is conducted and a decision is made to admit the GQR to defense.

The GQR, which has been accepted by the department for defense, is submitted for external review. For the defense, the student of higher education must prepare a report and presentation of illustrative materials. After giving a speech, the applicant of higher education must answer the questions posed by the members of the committee.

The Defense Procedure:

- 30 minutes before the start of the evaluation , the secretary of the examination committee (or another responsible person) must start a video conference, involve members of the examination committee and defending students admitted to the final evaluation with mandatory identification;
- during the defense of the qualifying research, its electronic copy should be presented to the examination committee;
- during the final evaluation, the student must not leave the area of visibility of the web camera. During the defense of the qualifying work, the student is prohibited from engaging third parties and/or providing access to electronic devices to third parties.
- during the defense of the qualifying work, the student demonstrates a presentation through the screen display mode, makes a report (speech) in front of the camera to the committee members and answers the oral questions of the committee members;
- in case of interruption of the process of defense of qualifying research , the student immediately contacts the technical secretary with a request for its extension. The committee makes a decision on renewal or termination of the defense;
- it is mandatory to follow safety rules in the conditions of Russia's military aggression. In the event of force majeure circumstances occurring during the examination, the student must immediately notify the examiners of these circumstances using a designated communication channel (telephone, messenger, etc.), preventing its completion. Under these circumstances, the possibility and time of retaking the exam is determined by the members of the examination committee and the directorate on an individual basis.
- if the graduating student did not appear at the meeting with the examination committee to defend the qualifying research, then the protocol of the committee states that s/he is "not certified" due to her/his absence. Students who are admitted to the defense, but for objective reasons cannot take part in it using the technical means specified by the university, must provide the directorate and the chair of the examination committee with supporting material before the defense begins. In such a case, the examination committee must choose an alternative option for conducting the defense.
- in case of disagreement with the assessment, the graduate has the right to appeal. The appeal signed by the director of the institute is submitted to the Rector or vice-rector of the University for academic and pedagogical activity on the day of the defense after the announcement of the Evaluation results. The appeal is considered within three calendar days from the date of its submission.

Educational Component Program

Evaluation of students is an independent work that corresponds to the particular major and curriculum and integrates all the knowledge, skills and abilities acquired during professional training, serving as a comprehensive assessment of readiness for professional activity.

In the first (theoretical) chapter of the qualifying research (master's thesis), the theoretical aspects of the researched problem are considered, an analytical review of certain references is carried out, different views are critically analyzed, their scientific classification is carried out, the main factors influencing the state and development of the researched object are determined, foreign experience is analyzed according to researched issues, etc. In the analytical review of academic literature, the student notes the main stages of the development of scientific thought on the problem being studied. Based on the study of academic, educational and instructional material (including foreign), the approaches of different authors to the problem solving are revealed, the similarities and differences are shown, and also their own views on a specific problem are substantiated. The volume of the first section should not exceed 30-40% of the total volume of the main part of the GQR (10-15 pages).

In the second (analytical) chapter, which is a transition to the next third section and combines the acquired theoretical knowledge and the ability to use selected methods and a certain methodological toolkit, the student using actual material and collected information, analyzes and reveals the content of the issues using particular enterprise as a model entity. The second chapter of the thesis should begin with a brief description of the research object according to the scheme: ownership, organizational and legal form, industry affiliation; when and by whom it was founded, location, material and technical base, main economic indicators for the reporting period, number of employees; organizational diagram, list of the main competitors. The main outputs of the operational activity of the research entity should be analyzed for the period of three years and presented in the form of tables (data for analysis are obtained

during pre-diploma internship). The source of information for analysis should be selected and actual indicators of financial and business activity, statistical and accounting reports, orders, results of observations, surveys and other methods of collecting primary information used by the student during his/her internship. Also, this chapter should contain a description, characterization of the current state of the research topic, diagnosis of issues related to the analyzed entity and applied accounting methods, thorough analysis using the accumulated factual material and involving all theoretical knowledge, certain methodological tools. All analytical calculations, tables, graphs, charts must be accompanied by interpretation and conclusions that allow determining the essence of management and economic processes observed in selected companies (institutions), their features, trends, and unused reserves should be identified. Based on the summary of all collected information and results of the analysis, the student summarizes the results of his/her own research, formulates proposals for solving problematic issues, and provides a comparative assessment of similar research by domestic and foreign authors. The volume of the second chapter should be within 30-35% of the total volume of the main part of the GQR (15-20 pages).

In the third (recommendational) chapter, the student must justify the recommendations and develop a project to solve the identified problem of the selected entity. This chapter contains several interrelated subsections, in which specific substantiated proposals are provided for improving the subject of the study, its methodological or organizational support, taking into account the results of the analysis conducted in the second section of the study, as well as the analysis of the usefulness and the degree of possibility of implementing the results of the work. Its task is to develop clear recommendations, proposals, models for managing the parameters of the development and activity of the enterprise based on the main theoretical provisions, methodological approaches, methodological tools outlined in the first chapter, as well as the conclusions of the research conducted in the second chapter. The proposed improvements should necessarily contain calculation and quantitative justification, which can be carried out by applying methods of economic and mathematical forecasting, as well as methods of business statistics. The volume of the third chapter should be 30-35% of the total volume of the main part of the GQR.

GQR documents are formatted in accordance with the requirements of normative documents: state standards, university standards, and instructions of the department. Before submission of the GQR for approval by the department chair, it undergoes control for compliance with the requirements of regulatory documents. The structural elements of the thesis are performed in accordance with the requirements of STZVO-KhPI-3.01, section 5.

Potential topics of master thesis (GQR):

1. Analysis and audit of the company's financial statements
2. Organization of accounting, analysis and audit of financial results of the business entity
3. Accounting and payroll audit, analysis of the efficiency of the use of labor resources
4. Accounting, analysis and audit of cost formation for management decision-making
5. Organization of accounting and analysis of calculations with the income tax budget
6. Organization of accounting and control of calculations with the budget for value added tax
7. Accounting and analysis of profit sharing operations
8. Use of economic analysis in control
9. Accounting and control of other incentive and compensation payments to employees
10. Accounting and analysis of marginal income in the enterprise management system
11. Accounting and control of payments with buyers and customers
12. Accounting and income control: theoretical and methodological principles of harmonization of requirements of P(S)BO and tax legislation
13. Modern concepts of accounting policy formation for accounting purposes
14. Ways to improve the organization of accounting and analysis of the use of fixed assets of the enterprise.
15. Study of the processes of transformation of the accounting of fixed assets according to IFRS and the effectiveness of their use at the enterprise.
16. Improvement of the organization of non-current assets accounting and new approaches to the analysis of their use.

17. Study of accounting and analysis of cash flows as an element of ensuring innovative activity of the enterprise.
18. Improving the accounting of finished products and their implementation as a factor in increasing the efficiency of the enterprise.
19. Ways of improving the organization and keeping records of production stocks.
20. Improvement of accounting, analysis and management of receivables of the enterprise.
21. Improvement of accounting, analysis and audit of low-value and perishable items of the enterprise.
22. Development of some measures to increase the financial stability of the enterprise on the basis of improving the analysis and accounting of equity capital.
23. Improvement of the organization of accounting and analysis of labor and wages at the enterprise.
24. Improvement of the use of wages at the enterprise in crisis economic conditions, its accounting and audit.
25. Ways to improve the organization of payroll accounting and analysis of the use of the payroll fund.
26. Improvement of accounting and cost analysis of the main activity of an industrial enterprise.
27. Ways to improve the accounting and audit system for the formation of costs for the production and sale of the company's products.
28. Improvement of accounting, analysis and audit of the formation of full cost for management decisions.
29. Improvement of accounting and analytical support for the management of production resources of the enterprise.
30. Production costs and product costing: accounting and analytical support.
31. Improvement of accounting and profit management of the enterprise.
32. Theoretical and practical aspects of improving accounting, analysis and audit of financial results of the enterprise.
33. Development of measures to increase the efficiency of the company's activity based on accounting and analytical data on financial results.
34. Improvement of accounting and analysis of financial results of activity, as a basis for determining the financial stability of the enterprise in the system of balanced indicators.
35. Improvement of accounting and analysis of financial results of activities in order to increase the financial stability of the enterprise.
36. Ways of improving profit accounting and methods of increasing the level of profitability in modern economic conditions.
37. Improving the financial strategy and improving the efficiency of the enterprise based on the analysis of financial statements.
38. Study of the problems, necessity and effectiveness of the introduction of IAS and IFRS for accounting of wages at the enterprise.
39. Improvement of the methodology and technique of drawing up consolidated financial statements, analysis and audit of its indicators.
40. Tax reporting of the enterprise: improvement of the compilation method and significance in management.
41. Development and substantiation of measures to optimize enterprise taxation.
42. Improvement of tax accounting at the enterprise through tax planning.
43. Improvement of the tax accounting system at the enterprise in the context of European integration processes in Ukraine.
44. Improvement of accounting, analysis and audit of expenses, income and financial results of the main activity of the industrial enterprise.
45. Improvement of accounting, analysis and audit of expenses, income and financial results of the main activity of the agricultural enterprise.

References and Educational Material

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Grading System

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

The final assessment based on the results of the defense of the final qualifying research is performed taking into account its quality and answers to questions by the examination committee during the defense.

Table - Evaluation criteria to measure quality of master's thesis.

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

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/>

Coordination

Approved

29.08.2024, signature

Department Chair
Oleksandr MANOILENKO

29.08.2024, signature

EP Guarantor
Tetiana DAVIDYUK