

**MINISTRY OF EDUCATION AND SCIENCE  
OF UKRAINE**

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



**APPROVED BY**

Rector of NTU “KhPI”

*Ievhen SOKOL*  
Ievhen SOKOL

«*27*» *05* 2023p.

**«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*  
Leonid Tovazhnianskyi

Minutes of Council meeting # *4*

dated «*05*» *05* 2023

Kharkiv 2023

## APPROVAL SHEET FOR

### “Accounting, auditing and taxation” program of professional education

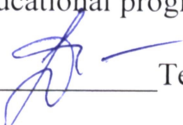
Level of higher education	Second (Master's)
Field of knowledge	07 Management and Administration
Major	072 «Accounting and Taxation»
Qualification	Master in Accounting and Taxation

#### APPROVED BY

#### RECOMMENDED BY

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

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

  
Tetiana DAVYDIUK  
«03» 05 2023

  
Ruslan MYHUSHCHENKO  
«03» 05 2023


#### AGREED UPON

#### AGREED UPON

Chair of Accounting and Finance


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

  
Oleksandr MANOYLENKO  
«03» 05 2023

  
Valerii KOBELIEV  
«03» 05 2023

#### AGREED UPON

Student of Finance and Accounting  
department, BEM-M322

  
Anton STRYGUL  
«03» 05 2023

## 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, Associate Professor of Accounting and Finance department.
2. Svitlana KUZNETSOVA – PhD in Economics, Associate Professor of Accounting and Finance department.
3. Anton STRYGUL – student of Accounting and Finance department, BEM-M322

The Program reviews are attached.

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**I. PROFILE OF THE PROGRAM FOR PROFESSIONAL EDUCATION**  
**071 Master's degree - ACCOUNTING AND TAXATION**

<b>1 – General Information</b>	
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 the field of 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 months The internship comprises at least 4 ECTS credits per year.
Accreditation	Certificate HД № 2192124, valid until July 1, 2025
Cycle/level	HPK of Ukraine – 7 <sup>th</sup> 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	1 year and 4 months
Description of educational program URL	<a href="https://web.kpi.kharkov.ua/acctfin/osvitnya-programa-oblik-audyt-i-opodatkuvannya-2/">https://web.kpi.kharkov.ua/acctfin/osvitnya-programa-oblik-audyt-i-opodatkuvannya-2/</a>
<b>2 – Objective of Educational Program</b>	
To train specialists capable of solving practical problems and complex specialized tasks in the fields of accounting, auditing, and taxation based on mastering a system of competencies	
<b>3 – Features of Educational Program</b>	
Subject Area (Field of Knowledge, Specialty)	07 Management and Administration 071 Accounting and Taxation
Orientation of the Educational Program	Educational-professional program with an applied orientation. Professional emphasis: Developing the ability to perform administrative, entrepreneurial, project, and research activities using professional methods and technologies necessary for preparing accounting and analytical support.
Main focus of the educational program and specialization	Specialized education in the field of "Management and Administration," specialty 071 "Accounting and Taxation." The program focuses on the formation and development of professional competencies in managerial activities for domestic business entities to achieve their economic and social interests through advancements in accounting, auditing, and taxation. Keywords: financial accounting, tax accounting, taxation, audit, control, financial reporting, analysis, budgeting, economic analysis, corporate social responsibility, digitalization, managerial decisions, corporate governance, information systems.
Program Features	The program is multidisciplinary and includes practical training aimed at developing skills in the organization and methodology of accounting, taxation, analysis, and auditing for modern companies.
<b>4 – Employability and Continuing Education</b>	
Employability	Graduates may work in professions according to the National Classifier of

	<p>Professions DK 003:2010:</p> <p>1229.1 Chief State Auditor; Chief State Tax Inspector-Auditor</p> <p>1231 Chief Accountant; Chief Auditor; Chief Cashier; Head of Cash Operations; Head of Workshop Accounting; Financial Director; Head of Control and Audit Department; Head of Financial Department; Head of Centralized Accounting</p> <p>1317 Director of a Small Firm (insurance, auditing, advertising, etc.)</p> <p>1475.2 Manager (Director) of Accounting</p> <p>2411.2 Expert Accountant; Auditor; Tax and Duties Consultant</p> <p>2419.2 Responsible Employee of a Bank (branch bank, other financial institution)</p> <p>2419.3 Specialist-Accountant; State Auditor</p> <p>2433.2 Consolidated Information Analyst</p> <p>2441.2 Economist in Accounting and Business Analysis; Economist in Taxes and Duties; Economic Consultant; Economic Affairs Observer</p> <p>3429 Tax Agent</p> <p>3433 Assistant Expert Accountant; Accountant</p> <p>4121 Accounting Data Registrar</p> <p>3442 Chief State Tax Inspector; State Tax Inspector; Tax Inspector-Auditor, etc.</p>
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.
<b>5 – Teaching and grading</b>	
Teaching and learning	Student-centered learning is conducted through lectures, seminars, practical classes, consultations, independent studies, and the completion of course projects and assignments. This learning approach is based on working with textbooks, manuals, scientific journals, and the use of the Internet.
Grading	Current and final knowledge assessment includes such methods as questioning, control and individual assignments, testing, etc., as well as credits and exams (oral and written), defense of course projects and assignments, defense of internship reports, and public defense of the qualification work. A rating system is used for evaluation.
<b>6 – Program Competencies</b>	
Integral competencies	The ability to solve complex tasks and problems in the field of professional activities related to accounting, analysis, control, auditing, taxation, and/or implementing innovations, characterized by uncertainty of conditions and requirements.
General competencies	<p>GC01. Ability to identify, pose, and solve problems.</p> <p>GC02. Ability to communicate in a foreign language.</p> <p>GC03. Skills in using information and communication technologies.</p> <p>GC04. Ability to conduct research at an appropriate level.</p> <p>GC05. Ability to generate new ideas (creativity).</p> <p>GC06. Ability to search for, process, and analyze information from various sources.</p> <p>GC07. Ability to work in an international context.</p> <p>GC08. Ability to communicate with representatives of other professional groups at various levels (with experts from other fields of knowledge/types of economic activity).</p> <p>GC09. Appreciation and respect for diversity and multiculturalism.</p> <p>GC10. Ability to act on the basis of ethical considerations (motives).</p>

	GC11. Ability to assess and ensure the quality of performed tasks.
Special (professional) competencies (defined within the standard of higher education for the major)	<p>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.</p> <p>SC02. Ability to organize the accounting process and regulate the activities of its performers in accordance with the requirements of legislation and enterprise management.</p> <p>SC03. Ability to apply theoretical, methodological, and practical approaches to organizing accounting, control, planning, and optimization of tax calculations.</p> <p>SC04. Ability to prepare financial statements according to international standards, correctly interpret, disclose, and use relevant information to make effective managerial decisions.</p> <p>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.</p> <p>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> <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>
Special (professional) competencies (defined by the higher education institution) for the discipline block 01 "Accounting, Auditing, and Taxation"	SC1 Ability to analyze financial and non-financial performance indicators of an entrepreneurial entity for effective management of its assets and sources of formation within the framework of strategic management accounting, followed by auditing based on the collection, processing, and quantitative and qualitative interpretation of data from various sources.
Special (professional) competencies (defined by the higher education institution) for the discipline block 02 "Business Analytics"	SC2 Ability and skill to effectively apply analytical methods to identify investment risks in a company's activities when assessing the market value of economic assets, along with conducting internal control to prevent instances of illegal, inefficient, and ineffective use of company assets, and to avoid errors or other shortcomings in their operations.
Special (professional) competencies (defined by the higher education institution) for the discipline block 03 "Tax Administration"	SC3 Ability to utilize legislative and regulatory acts governing the implementation of state tax management in organizing control and inspection activities to detect tax violations within the scope of tax regulation, along with evaluating the effectiveness of state tax policy.



### 7 – Learning Outcomes

Learning outcomes of educational program (defined by the standard of higher education for the major)

- 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.
- 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.
- 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.
- LO07. Develop internal company standards and forms of managerial and other reporting for business entities.
- LO08. Justify the choice of an optimal taxation system for the business entity's activities based on current tax legislation.
- 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.
- LO10. Collect, evaluate, and analyze financial and non-financial data to form relevant information for managerial decision-making.
- LO11. Develop and assess the effectiveness of control systems for business entities.
- 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.
- LO13. Know international standards for quality control, audit, review, assurance engagements, and related services, while adhering to professional ethics.
- LO14. Justify the choice and procedure for applying management information technologies for accounting, analysis, auditing, and taxation in decision-making systems to optimize them.
- LO15. Apply scientific research methods in the fields of accounting, auditing, analysis, control, and taxation, and implement them in professional activity and business practice.
- LO16. Conduct public business and scientific communications to solve communicative tasks in both the state and foreign languages.
- 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.
- 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

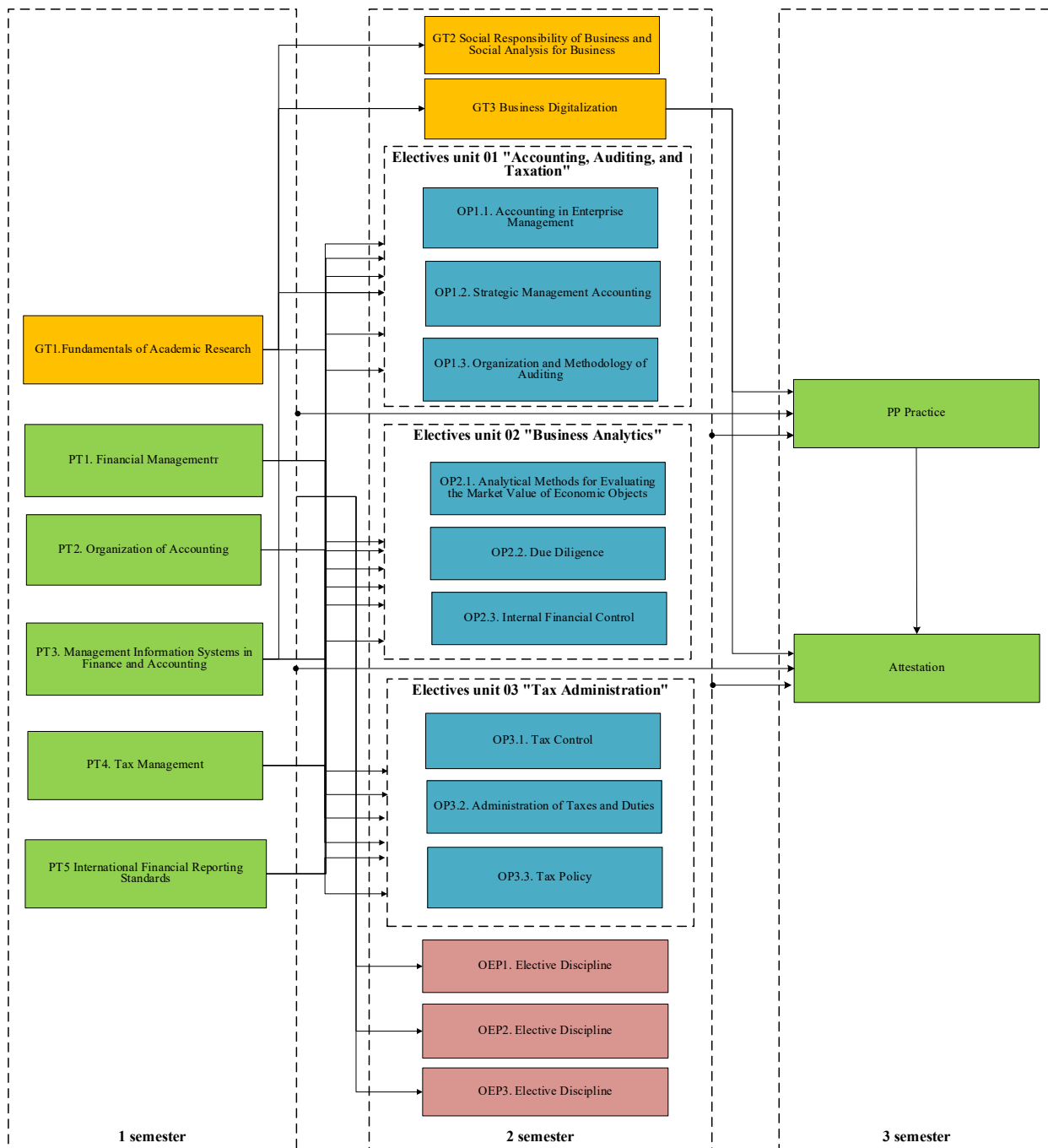


	work, ensuring their informational, methodological, material, financial, and personnel support.
Learning outcomes (defined by the higher education institution) for the discipline block 01 "Accounting, Auditing, and Taxation"	LO1 Ability to develop internal (managerial) standards and formats for management and other reporting for business entities to generate relevant analytical information for effective decision-making, with the subsequent application of organizational and methodological approaches to the organization and conduct of audits of target financial reporting indicators for business entities.
Learning outcomes (defined by the higher education institution) for the discipline block 02 "Business Analytics"	LO2 Ability to evaluate the market value of enterprises based on an analysis of operational performance indicators, relationships with counterparties and government bodies, identification of adverse operational factors, and assessment of the accuracy and compliance of records with regulatory requirements, internal policies, accounting data, and financial reporting indicators of the enterprise.
Learning outcomes (defined by the higher education institution) for the discipline block 03 "Taxation"	LO3 Proficiency in the theoretical, methodological, and practical aspects of administering payments to budgets and targeted state funds based on specific regulatory frameworks, along with knowledge of the methodological tools of tax control, followed by analysis and evaluation of the effectiveness of state tax policy and tax regulation.
<b>8 – Resources for Educational Process Implementation</b>	
Personnel	Meets staffing requirements for ensuring the provision of educational activities in the field of higher education in accordance with the current legislation of Ukraine (Cabinet of Ministers of Ukraine Resolution "On Approval of Licensing Conditions for Educational Activities of Educational Institutions" dated December 30, 2015, No. 1187, with amendments introduced by CMU Resolution No. 365 dated March 24, 2021, Annexes 15-16).
Equipment	Meets the technological requirements for material and technical support of educational activities in the field of higher education in accordance with the current legislation of Ukraine (Cabinet of Ministers of Ukraine Resolution "On Approval of Licensing Conditions for Educational Activities of Educational Institutions" dated December 30, 2015, No. 1187, with amendments introduced by CMU Resolution No. 365 dated March 24, 2021, Annex 17).
Information sources and learning materials	Meets the technological requirements for educational, methodological, and informational support of educational activities in the field of higher education in accordance with the current legislation of Ukraine (Cabinet of Ministers of Ukraine Resolution "On Approval of Licensing Conditions for Educational Activities of Educational Institutions" dated December 30, 2015, No. 1187, with amendments introduced by CMU Resolution No. 365 dated March 24, 2021, Annex 18).
<b>9 – Academic Mobility</b>	
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 is based on bilateral agreements between the National Technical University "Kharkiv Polytechnic Institute" and Otto von Guericke University Magdeburg (Germany), the University of Wroclaw (Poland), the University of Miskolc (Hungary), and Sapienza University (Rome, Italy).
Foreign students learning	Possible upon completion of a Ukrainian language course or studies in English, provided accreditation is available.

## 2. List of the Program Components and its Structure

Code	Educational program components	Number of credits	Final examination form
1	2	3	4
<b>1 Mandatory components of educational program</b>			
<b>1.1 General education</b>			
GT1	Fundamentals of Academic Research	5	Pass
GT2	Social Responsibility of Business and Social Analysis for Business	3	Exam
GT3	Business Digitalization	3	Pass
<b>1.2 Special (professional) education</b>			
PT1	Financial Management	5	Exam
PT2	Organization of Accounting	5	Exam
PT3	Management Information Systems in Finance and Accounting	5	Exam
PT4	Tax Management	5	Exam
PT5	International Financial Reporting Standards	5	Pass
PP	Practice	15	Pass
	Attestation	15	Exam
	<b>Total credits of mandatory components</b>	<b>66</b>	
<b>2 Selective components of educational program</b>			
<b>2.1 Professional Training</b>			
<b>2.1.1 Electives unit 01 "Accounting, Auditing, and Taxation"</b>			
OP1.1	Accounting in Enterprise Management	4	Exam
OP1.2	Strategic Management Accounting	4	Exam
OP1.3	Organization and Methodology of Auditing	4	Exam
<b>2.1.2 Electives unit 02 "Business Analytics"</b>			
OP2.1	Analytical Methods for Evaluating the Market Value of Economic Objects	4	Exam
OP2.2	Due Diligence	4	Exam
OP2.3	Internal Financial Control	4	Exam
<b>2.1.3 Electives unit 03 "Tax Administration"</b>			
OP3.1	Tax Control	4	Exam
OP3.2	Administration of Taxes and Duties	4	Exam
OP3.3	Tax Policy	4	Exam
<b>2.2 Elective Discipline in Professional Training</b>			
OEP	Elective Discipline in Professional Training According to the List	12	Pass
	<b>Total credits of electives:</b>	<b>24</b>	
	<b>TOTAL CREDITS PER EDUCATIONAL PROGRAM:</b>	<b>90</b>	

### 3. Structural-Logic Scheme of the Educational Program



- general education
- special (professional) education
- selective components of educational program
- electives in professional education

#### 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	General education cycle	11 / 12,0	-	11 / 12,0
2	Special (professional) education cycle	55 / 61,0	-	55 / 61,0
3	Electives		24 / 27,0	24 / 27,0
Total credits per program		66 / 73,00	24 / 27,0	90 / 100,0

#### 5. CERTIFICATION OF GRADUATES

The certification of graduates of the educational-professional program in specialty 071 "Accounting and Taxation" is conducted in the form of a public defense of a qualification thesis (with mandatory plagiarism check) and concludes with the issuance of an official document awarding the master's degree and the qualification of Master in Accounting and Taxation.

The certification is carried out openly and publicly.

## 6. MATRIX OF CORRESPONDENCE BETWEEN DEFINED LEARNING OUTCOMES, COMPETENCIES, AND EDUCATIONAL COMPONENTS BY ELECTIVE BLOCKS

Learning Outcomes	Competencies																						
	General											Integral Competence										Special (Professional), by Elective Blocks	
	General											Special (Professional)										Special (Professional), by Elective Blocks	
	GC01	GC02	GC03	GC04	GC05	GC06	GC07	GC08	GC09	GC10	GC11	SC01	SC02	SC03	SC04	SC05	SC06	SC07	SC08	SC09	SC10	SC1	SC2
LO01	GT1, PP						GT1, PP			GT1, PP													
LO02			PT1, PT2									PT1, PT2	PT1, PT2	PT1, PT2	PT1, PT2	PT1, PT2	PT1, PT2						
LO03			GT3, PP				GT3, PP		GT3, PP									GT3, PP	GT3, PP	GT3, PP			
LO04												PT1, PT2, PP	PT1, PT2, PP		PT1, PT2, PP		PT1, PT2, PP	PT1, PT2, PP	PT1, PT2, PP	PT1, PT2, PP			
LO05				GT2, PT3, PT5, PP								GT2, PT3, PT5, PP		GT2, PT3, PT5, PP	GT2, PT3, PT5, PP			GT2, PT3, PT5, PP	GT2, PT3, PT5, PP	GT2, PT3, PT5, PP			
LO06	PT1, PT3, PT4,PP			PT1, PT3, PT4,PP	PT1, PT3, PT4,PP				PT1, PT3, PT4,PP			PT1, PT3, PT4,PP	PT1, PT3, PT4,PP	PT1, PT3, PT4,PP	PT1, PT3, PT4,PP		PT1, PT3, PT4,PP	PT1, PT3, PT4,PP	PT1, PT3, PT4,PP				
LO07	GT2, PT1, PT5		GT2, PT1, PT5						GT2, PT1, PT5			GT2, PT1, PT5	GT2, PT1, PT5	GT2, PT1, PT5	GT2, PT1, PT5	GT2, PT1, PT5	GT2, PT1, PT5	GT2, PT1, PT5	GT2, PT1, PT5	GT2, PT1, PT5			
LO08			PT4						PT4			PT4	PT4	PT4	PT4		PT4	PT4	PT4	PT4			
LO09		PT3, PT5	PT3, PT5				PT3, PT5					PT3, PT5		PT3, PT5	PT3, PT5	PT3, PT5	PT3, PT5	PT3, PT5	PT3, PT5	PT3, PT5	PT3, PT5		
LO10			PT1, PT3, PP						PT1, PT3, PP			PT1, PT3, PP		PT1, PT3, PP	PT1, PT3, PP		PT1, PT3, PP		PT1, PT3, PP	PT1, PT3, PP	PT1, PT3, PP		
LO11	PT1							PT1					PT1	PT1	PT1	PT1	PT1			PT1	PT1		
LO12			PT1	PT1								PT1				PT1		PT1		PT1	PT1		
LO13		PT1, PT3							PT1, PT3							PT1, PT3	PT1, PT3	PT1, PT3		PT1, PT3	PT1, PT3		
LO14			PT3			PT3		PT3	PT3				PT3	PT3	PT3	PT3							
LO15	GT1, PT1	GT1, PT1		GT1, PT1	GT1, PT1			GT1, PT1					GT1, PT1								GT1, PT1		
LO16		GT2			GT2		GT2	GT2		GT2										GT2			
LO17	PT1, PT2, PT4, PT5	PT1, PT2, PT4, PT5	PT1, PT2, PT4, PT5		PT1, PT2, PT4, PT5	PT1, PT2, PT4, PT5	PT1, PT2, PT4, PT5	PT1, PT2, PT4, PT5												PT1, PT2, PT4, PT5	PT1, PT2, PT4, PT5		
LO18	PT2, PP							PT2, PP	PT2, PP	PT2, PP							PT2, PP		PT2, PP	PT2, PP			
LO19	PT2, PP									PT2, PP											PT2, PP		

According to the Higher Education Standard

By Elective Blocks	LO1	PT2, PT5, OP1.1, OP1.2, OP1.3				PT2, PT5, OP1.1, OP1.2, OP1.3	PT2, PT5, OP1.1, OP1.2, OP1.3	PT2, PT5, OP1.1, OP1.2, OP1.3				PT5, OP1.1, OP1.2, OP1.3	PT2, PT5, OP1.1, OP1.2, OP1.3	PT5, OP1.1, OP1.2, OP1.3	PT5, OP1.1, OP1.2, OP1.3	PT5, OP1.1, OP1.2, OP1.3	PT2, PT5, OP1.1, OP1.2, OP1.3	PT5, OP1.1, OP1.2, OP1.3	PT2, PT5, OP1.1, OP1.2, OP1.3	PT2, PT5, OP1.1, OP1.2, OP1.3	PT2, PT5, OP1.1, OP1.2, OP1.3	PT2, PT5, OP1.1, OP1.2, OP1.3		
	LO2	PT1, OP2.1, OP2.2, OP2.3	PT1, OP2.1, OP2.2, OP2.3	PT1, OP2.1, OP2.2, OP2.3	PT1, OP2.1, OP2.2, OP2.3	PT1, OP2.1, OP2.2, OP2.3	PT1, OP2.1, OP2.2, OP2.3	PT1, OP2.1, OP2.2, OP2.3		PT1, OP2.1, OP2.2, OP2.3		PT1, OP2.1, OP2.2, OP2.3	PT1, OP2.1, OP2.2, OP2.3		PT1, OP2.1, OP2.2, OP2.3	PT1, OP2.1, OP2.2, OP2.3		PT1, OP2.1, OP2.2, OP2.3		PT1, OP2.1, OP2.2, OP2.3	PT1, OP2.1, OP2.2, OP2.3		PT1, OP2.1, OP2.2, OP2.3	
	LO3	PT4, OP3.1, OP3.2, OP3.3	PT4, OP3.1, OP3.2, OP3.3	PT4, OP3.1, OP3.2, OP3.3	PT4, OP3.1, OP3.2, OP3.3					PT4, OP3.1, OP3.2, OP3.3		PT4, OP3.1, OP3.2, OP3.3	PT4, OP3.1, OP3.2, OP3.3	PT4, OP3.1, OP3.2, OP3.3	PT4, OP3.1, OP3.2, OP3.3			PT4, OP3.1, OP3.2, OP3.3	PT4, OP3.1, OP3.2, OP3.3	PT4, OP3.1, OP3.2, OP3.3	PT4, OP3.1, OP3.2, OP3.3			PT4, OP3.1, OP3.2, OP3.3