

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE

KYIV NATIONAL UNIVERSITY
OF TECHNOLOGIES AND DESIGN

**APPROVED BY THE ACADEMIC
COUNCIL**

**Head of the Academic Council of KNUTD
IVAN HRYSHCHENKO**

(protocol from "___" _____ 202__ No.___)

EDUCATIONAL AND PROFESSIONAL PROGRAM
INTERNATIONAL ACCOUNTING AND AUDIT-CONSULTING
(name of the educational program)

Level of Higher Education the second (Master's) level

(name of the Higher Education Level)

Degree of Higher Education Master's degree

(name of the Higher Education Degree)

Branch of knowledge 07 "Management and Administration"

(code and name of the branch of knowledge)

Specialty 071 "Accounting and Taxation"

(specialty code and name)

Qualification Master of Accounting and Taxation

(name of the educational program)

Kyiv 2021

PREFACE

DEVELOPED by: Kyiv National University of Technologies and Design

DEVELOPERS:

Guarantor of the educational program **Skrypnyk Marharyta Ivanivna** , Doctor of Economic Sciences, Professor, Head of the Department of Accounting and Auditing, Kiev National University of Technologies and Design.

Members of the Working Group:

Radionova Nataliia Yosypivna, Doctor of Economic Sciences, Associate Professor, Professor of the Department of Accounting and Auditing, Kiev National University of Technologies and Design;

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REVIEWS OF EXTERNAL STAKEHOLDERS:

- 1) Hotfrid Liubov Bohdanivna, director, Liudiva LLC
- 2) Kostiuk Diana Serhiivna , director of Ukraudit LLC
- 3) Tatarchenko Yuliia Oleksandrivna , Chief Financial Officer, BDO LLC
- 4) Berchevskyi Vitalii Ivanovych , director, Orion LLC
- 5) Kudryk Svitlana Oleksiivna, director, Altera Plus LLC

1. Profile of the educational and professional program "International Accounting and audit-consulting"

1-General information	
Full name of higher educational institution and structural unit	Kyiv National University of Technologies and Design Department of Accounting and Auditing
Degree of higher education and qualification in the language of the original	Higher education level - the second (Master's) level Higher education degree Master's degree Branch of knowledge - 07 Management and Administration Specialty - 071 Accounting and Taxation
Type of diploma and scope of the educational program	Master's degree, single, 90 ECTS credits
Availability of accreditation	Certificate of accreditation of the educational program dated 03.06.2014 No. 1170306
Cycle / level	National Qualifications Framework of Ukraine - level 7
Prerequisites	Bachelor's degree
Language (s) of instruction	Ukrainian
Duration of the educational program	Until July 1, 2024
Internet address of the permanent placement of the description of the educational program	http://knutd.edu.ua/ekts/
2 - The purpose of the educational program	
<p>Training of specialists with deep knowledge, as well as basic and professional competencies, aimed at obtaining research skills in the subject area based on an understanding of current problems of methodology and organization of accounting, taxation, analysis, auditing, taking into account international economic standards and norms; formation of applied solutions to justify the economic policy of business entities in order to deepen international cooperation.</p> <p><i>The main objectives of the program are:</i> introduction at a high level of activities that ensure the acquisition of a second (master's) level of education in the specialty "Accounting and Taxation"; promotion of relevance, continuity, versatility, comprehensiveness, logical structure, practical orientation, informative, systematic and innovative orientation of educational activities in accordance with global trends</p>	
3 - Characteristics of the educational program	
Subject area	<p>The program is focused on the formation of applicants' competencies in acquiring deep knowledge, skills and abilities in the specialty.</p> <p>Mandatory educational components – 73 %, including: general training disciplines – 6%, Professional Training – 50%, Practical Training – 12%, foreign language learning – 6%, Diploma design – 26%. Subjects of free choice of students – 27% are selected from the university-wide catalog in accordance with the approved procedure at the University.</p>
Orientation of the educational program	Educational and professional Master's degree program
The main focus of the educational program	<p>The emphasis is on the formation and development of professional competencies in the field of knowledge of the fundamental foundations of International Financial Reporting Standards, International Standards on Auditing, audit consulting, analysis, theory, methodology and practice of accounting organization in multinational corporations, on deepening knowledge of the main provisions of international tax legislation and practical skills in the methodology of calculating basic taxes and preparing appropriate tax reports, understanding the need to comply with</p>

	ethical standards and technical standards in the performance of professional duties.	
Features of the educational program	An in-depth study of International Financial Reporting Standards and International Standards on Auditing is envisaged, which allows graduates to participate in the examination program for certification of professional accountants at the CAP and CIPA levels.	
4 – Eligibility of graduates for employment and further training		
Eligibility for employment	<p>The graduate is eligible for employment in enterprises, organizations and institutions operating in the field of Accounting, Auditing and Taxation and can hold the following positions:</p> <p>head of a government body of public administration, head of an enterprise (institution, organization), head of a division of a legal entity that carries out asset management activities, head of a structural division - chief specialist, economist in accounting and analysis of economic activity, head of an accounting group, junior researcher (auditing, accounting), researcher (auditing, accounting), state auditor, director of a small company (insurance, auditing, advertising, etc.), employee of the State Fiscal Service, economist on taxes and fees, consultant on taxes and fees, auditor-inspector.</p> <p>Employment at enterprises of any organizational and legal form (in-depth at industrial and service enterprises, enterprises with foreign investments).</p>	
Further training	Lifelong learning to improve professional, scientific, and other activities. Possibility to continue training in the educational and scientific program of the third (educational and scientific) level of Higher Education (Doctor of philosophy).	
5-Teaching and assessment		
Teaching and training	<p>Student-oriented studying and problem-oriented learning, research practice training, and self-studying are used. The system of teaching methods is based on the principles of purposefulness, binarity – active direct participation of the research and teaching staff and the applicant for higher education.</p> <p>Forms of organization of the educational process: lecture, seminar, practical classes, laboratory classes, practical training, independent work, tutorials, term papers.</p>	
Assessment	Exams, credits, tests, essays, presentations, practice reports, term papers, master's thesis	
6-Program competencies		
Integral competence (IC)	The ability to solve complex tasks and problems in the field of professional activity in accounting, analysis, control, auditing, taxation or in the course of training, which involves research and/or innovation and is characterized by uncertainty of conditions and requirements.	
General competencies (GC)	GC 1	Ability to identify, set and solve problems.
	GC 2	Ability to communicate in a foreign language.
	GC 3	Skills in using information and communication technologies.
	GC 4	Ability to conduct research at the appropriate level.
	GC 5	Ability to generate new ideas (creativity).
	GC 6	Ability to search, process and analyze information from various sources.
	GC 7	Ability to work in an international context.
	GC 8	Ability to communicate with representatives of other professional groups of different levels (with experts from other fields of knowledge/types of economic activity).
	GC 9	Valuation of and respect for diversity and multiculturalism.

	GC 10	Ability to act on the basis of ethical considerations (motives).
	GC 11	Ability to evaluate and ensure the quality of work performed.
Professional competencies (PC)	PC 1	Ability to generate and use accounting information to make effective management decisions at all levels of Enterprise Management in order to increase the effectiveness, efficiency and social responsibility of the business.
	PC 2	Ability to organize the accounting process and regulate the activities of its performers in accordance with the requirements of the legislation and management of the enterprise.
	PC 3	Ability to apply theoretical, methodological and practical approaches to the organization of accounting, control, planning and optimization of tax calculations.
	PC 4	Ability to generate financial statements in accordance with international standards, correctly interpret, publish and use relevant information to make sound management decisions.
	PC 5	Ability to apply methods and techniques of analytical support of modern management systems, taking into account the company's development strategy in conditions of uncertainty, risk and/or information asymmetry.
	PC 6	To use international standards of quality control, auditing, inspection, other assurance and related services in compliance with the requirements of professional ethics in the course of practical activities.
	PC 7	Ability to set tasks, improve methods and implement modern methods of financial and managerial accounting, analysis, auditing and taxation in accordance with the strategic goals of the enterprise.
	PC 8	Ability to perform administrative and managerial functions in the sphere of activity of business entities, public sector bodies.
	PC 9	Ability to carry out activities related to advising the owners, management of the enterprise and other users of information in the field of accounting, analysis, control, auditing, taxation.
	PC 10	Ability to conduct scientific research in order to solve current problems of the theory, methodology, organization and practice of accounting, auditing, analysis, control and taxation.
7-Program learning outcomes		
Knowledge and understanding:		
PLO 1	To know international standards of quality control, auditing, inspection, other assurance and related services in compliance with the requirements of professional ethics.	
PLO 2	To know the theory, methodology and practice of forming accounting information at the stages of the accounting process and control for modern and potential management needs of business entities, taking into account professional judgment.	
PLO 3	To know the specifics of national accounting regulations (standards) and International Financial Reporting Standards	
Application of knowledge and understanding (skills):		
PLO 4	To organize, develop, model accounting systems and coordinate the activities of accounting personnel, taking into account the management needs of business entities.	
PLO 5	To be able to design, plan and conduct search and exploration activities, carry out their informational, methodological, material, financial and personnel support.	
PLO 6	To determine the information needs of users of accounting information in the management of the enterprise, provide advice to the management personnel of the	

	business entity regarding accounting information.
PLO 7	To develop intra-company standards and forms of management and other reporting of business entities.
PLO 8	To prepare financial statements in accordance with national and international standards for business entities at the corporate level, publish and use relevant information for making managerial decisions.
PLO 9	To collect, evaluate and analyze financial and non-financial data to generate relevant information for management decision-making purposes.
PLO 10	To develop and evaluate the effectiveness of the control system for business entities.
PLO 11	To substantiate innovative approaches to information support of the system for monitoring the use of resource potential of business entities and public sector bodies, taking into account the business development strategy.
PLO 12	To possess innovative technologies, justify the choice and explain the application of a new methodology for preparing and providing accounting information for the needs of managing a business entity.
PLO 13	To be able to develop and improve general cultural and professional level, independently master new methods of work and knowledge on a comprehensive vision of modern problems of Economics and Management.
PLO 14	To justify the choice and procedure for applying managerial information technologies for accounting, analysis, auditing and taxation in the management decision-making system in order to optimize them
Forming judgments:	
PLO 15	To apply scientific research methods in the field of accounting, auditing, analysis, control and taxation and implement them in professional activities and business practice.
PLO 16	To carry out public business and scientific communications to solve communication problems in the state and foreign languages.
PLO 17	To prepare and justify conclusions for advising the owners, management of the business entity and other users of information in the field of accounting, analysis, control, auditing, taxation.
PLO 18	To adhere to the norms of professional and academic ethics, maintain balanced relationships with team members, consumers, contractors, and contact audiences.
PLO 19	To communicate fluently in a foreign language orally and in writing when discussing research and innovation results.
PLO 20	To justify the choice of the optimal system of taxation of the business entity's activities on the basis of the current tax legislation.
PLO 21	To use professionally profiled knowledge and practical skills to master the methods, techniques and organization of accounting in multinational corporations
PLO 22	To apply the skills of organizing and maintaining accounting records to provide consulting services in terms of developing accounting policies, applying accounting legislation, consolidating accounting statements and transfer pricing.
8-Resource support for program implementation	
Personnel support	All research and teaching staff who provide an educational and professional qualification program correspond to the profile and direction of the disciplines taught, have the necessary experience of teaching and practical work experience. In the process of organizing training, professionals with experience in research, management, innovation, creative and professional work, as well as foreign lecturers are involved.
Material and technical support	Material and technical support allows to fully ensure the educational process during the entire cycle of training in the educational program. The condition of the premises is certified by sanitary and technical passports that comply with the current regulations.
Information and educational support	The program is fully provided with an educational and methodological complex of all components of the educational program, the presence of

	which is represented in the modular environment of the University's educational process.
9-Academic mobility	
National Credit mobility	It provides the possibility of academic mobility in certain educational components that ensure the acquisition of general or professional competencies.
International Credit Mobility	The program develops prospects for participation and internships in scientific and research projects and academic mobility programs abroad.
Training of foreign applicants for higher education	Training of foreign applicants for higher education is carried out according to accredited educational programs.

2. List of components of the educational and professional program and their logical sequence

2.1 List of components of the educational and professional program of the second (master's) level of Higher Education

Code	Components of the educational program (academic disciplines, term papers (projects), practices, qualification work)	Number of credits	Final control form
1	2	3	4
Mandatory components of the educational program			
General training cycle			
MEC 1	Business Foreign Language	3	credit
MEC 2	Methodology of modern scientific research with the basics of intellectual property	3	exam
Total from the cycle		6	
Professional training cycle			
MEC 3	Audit-consulting of international contractual relationships	3	credit
MEC 4	Accounting and financial reporting in accordance with international standards	3	exam
MEC 5	Accounting and taxation of foreign exchange and credit operations	3	exam
MEC 6	Accounting in multinational corporations	3	exam
MEC 7	Audit of multinational corporations	3	exam
MEC 8	Accounting and analytical support of transfer pricing	3	exam
MEC 9	Accounting for international treaties	3	exam
MEC 10	Banking management	3	exam
MEC 11	Research practice	6	credit
MEC 12	Pre-graduate practice	9	credit
MEC 13	Master's thesis	21	certification
Total from the cycle		60	
Total number of compulsory components:		66	
Selective components of educational program			
DFCS	Disciplines of free choice of the student	24	credit
TOTAL AMOUNT OF THE EDUCATIONAL PROGRAM		90	

3. Form of certification of higher education applicants

Forms of certification of higher education applicants	Certification of graduate of higher educational program is carried out in the form of Master's Thesis
Document on higher education	Master's degree with educational qualification: Master of Accounting and Taxation