

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

ACCOUNTING AND TAXATION

Level of Higher Education the first (Bachelor's) level

Degree of Higher Education Bachelor's degree

Branch of knowledge 07 "Management and Administration"

Specialty 071 "Accounting and Taxation"

Qualification Bachelor of Accounting and Taxation

Kyiv 2021

PREFACE

DEVELOPED by: Kyiv National University of Technologies and Design

DEVELOPERS:

Guarantor of educational program **Hryhorevska Olena Oleksandrivna, Candidate of Economic Sciences, Associate Professor, Associate Professor of the Department of Accounting and Auditing, Kiev National University of Technologies and Design.**

Members of the Working Group:

Skrypnyk Marharyta Ivanivna Doctor of Economic Sciences, Professor, Head of the Department of Accounting and Auditing, Kiev National University of Technologies and Design;

Bunda Olha Mykolaivna, Candidate of Economic Sciences, Associate Professor, Associate Professor of the Department of Accounting and Auditing, Kiev National University of Technologies and Design;

Oleksandr Viktorovych Rovniahin, student of the Faculty of Economics and Business, Kyiv National University of Technologies and Design.

REVIEWS OF EXTERNAL STAKEHOLDERS:

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

1. Profile of the educational and professional/scientific program "Accounting and Taxation"

(name of the educational program)

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 first (Bachelor's) level Higher education degree - Bachelor's degree Branch of knowledge - 07 Management and Administration Specialty - 071 Accounting and Taxation
Type of diploma and scope of the educational program	Bachelor's degree, single, 240 ECTS credits/ 180 ECTS credits for a reduced training period.
Availability of accreditation	Certificate of accreditation of the educational program dated 03.06.2014 No. 1170306
Cycle / level	National Qualifications Framework of Ukraine - level 6
Prerequisites	Complete general secondary education, professional education, or a junior Bachelor's degree (junior specialist). In accordance with the standard of higher education in the specialty on the basis of the junior Bachelor's degree (EQL of a junior specialist), the University recognizes and re-credits ECTS received under the previous educational program for training a junior Bachelor (junior specialist)
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 in the field of Accounting, Auditing and Taxation, aimed at obtaining the student's ability to master modern and promising methods of economic knowledge of the accounting direction and purpose, taking into account information systems and technologies.</p> <p><i>The main objectives of the program are:</i> introduction at a high level of activities that ensure the receipt of education of the first (Bachelor's) level in the specialty Accounting and Taxation; participation in ensuring the social and economic development of the state through the formation of human capital; the formation of personality through patriotic, legal, environmental education, the approval of participants in the educational process of moral values, social activity, citizenship and responsibility, a healthy lifestyle, the ability to think freely and organize themselves in modern conditions; creating the necessary conditions for the implementation of participants in the educational process of their abilities and talents.</p>	
3-Characteristics of the educational program	
Subject area	The program is focused on the formation of applicants' competencies in acquiring deep knowledge, skills and abilities in the specialty. Mandatory educational components - 75%, including: general training disciplines - 30%, professional training - 44%, practical training - 13%, foreign language learning – 13%. Subjects of free choice of students - 25% are selected from the university-wide catalog in accordance with the approved procedure at the University.
Orientation of the educational program	Educational and professional Bachelor's degree program

The main focus of the educational program	Special education in the field of management and administration, focused on training specialists who are able to identify and solve complex specialized tasks and practical problems in the field of accounting, analysis, control, auditing, taxation on the basis of mastering the system of competencies	
Features of the educational program	Training of specialists who can solve complex specialized tasks and applied problems in the field of accounting, analysis, auditing, and taxation. It is focused on modern scientific research in the field of accounting, auditing, analysis and taxation, takes into account the specifics of International Financial Reporting Standards, International Standards on Auditing in the work of enterprises, institutions and organizations.	
4 – Eligibility of graduates for employment and further training		
Eligibility for employment	The graduate is eligible for employment at enterprises of any organizational and legal form (in-depth at enterprises of industry and services, enterprises with foreign investments) and can hold primary positions: economist on accounting and analysis of economic activity; head of the accounting group; chief accountant, state auditor, director of a small company (insurance, auditing, advertising, etc.), head of shop accounting, assistant of accountant-expert, accountant-expert, accountant-auditor, employee of the State Fiscal Service, economist on taxes and fees, consultant on taxes and fees, auditor-inspector.	
Further training	Possibility of studying in an educational-scientific or educational-professional program of the second (master's) level of Higher Education.	
5-Teaching and assessment		
Teaching and training	Student-oriented studying, problem-oriented approaches, studying through training and production practices, 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. Forms of organization of the educational process: lecture, seminar, practical classes, laboratory classes, practical training, independent work, tutorials, term papers.	
Assessment	Exams, credits, tests, essays, presentations, practice reports, term papers, calculation and graphic works.	
6-Program competencies		
Integral competence (IC)	The ability to solve complex specialized problems and practical problems in the field of organization and methodology of accounting, taxation or in the course of training, which involves the use of theories and methods of Economic Science and is characterized by complexity and uncertainty of conditions.	
General competencies (GC)	GC1	Ability to learn and master modern knowledge.
	GC2	Ability to think abstractly, analyze and synthesize.
	GC3	Ability to work in a team.
	GC4	Ability to work independently.
	GC5	Valuation of and respect for diversity and multiculturalism.
	GC6	Ability to act on the basis of ethical considerations (motives).
	GC7	Ability to be critical and self-critical.
	GC8	Knowledge and understanding of the subject area and understanding of professional activities.
	GC09	Ability to communicate in the state language both orally and in writing.

	GC10	Ability to communicate in a foreign language.
	GCK11	Skills in using modern information systems and communication technologies.
	GC12	Ability to act socially responsibly and consciously.
	GC13	Ability to conduct research at the appropriate level.
	GC14	Ability to exercise their rights and responsibilities as a member of society, to realize the values of civil (free democratic) society, the rule of law, human and civil rights and freedoms in Ukraine.
	GC15	The ability to preserve and increase the moral, cultural, scientific values and achievements of society on the basis of understanding of the history and patterns of development of the subject area, its place in the general system of knowledge about nature and society and in the development of society, techniques and technologies, to lead a healthy lifestyle.
Professional competencies (PC)	PC1	The ability to study trends in economic development using the tools of macro - and microeconomic analysis, to make generalizations about the assessment of the manifestation of individual phenomena that are characteristic of modern processes in the economy.
	PC2	Use mathematical tools for studying socio-economic processes, solving applied problems in the field of accounting, analysis, control, auditing, and taxation.
	PC3	Ability to reflect information about business transactions of business entities in financial and managerial accounting, their systematization, generalization in reporting and interpretation to meet the information needs of decision makers.
	PC4	Apply knowledge of law and tax legislation in the practical activities of business entities.
	PC5	Conduct an analysis of the company's economic activity and financial analysis in order to make managerial decisions.
	PC6	Perform accounting procedures using specialized information systems and computer technologies.
	PC7	Apply audit techniques and confidence-building services.
	PC8	Identify and assess the risks of failure to achieve the management goals of a business entity, non-compliance with legislation and regulation of its activities, unreliability of reporting, preservation and use of its resources.
	PC9	Exercise external and internal control over the company's activities and compliance with accounting and taxation legislation.
	PC 10	Ability to apply ethical principles in the performance of professional duties.
	PC 11	Demonstrate an understanding of the requirements for professional activity due to the need to ensure the sustainable development of Ukraine, its strengthening as a democratic, social, and legal state.
7-Program learning outcomes		
Knowledge and understanding:		
PLO 1	To know and understand economic categories, laws, cause-and-effect and functional relationships that exist between processes and phenomena at different levels of economic systems.	
PLO 2	To understand the place and significance of accounting, analytical, control, tax and statistical systems in providing information to users of accounting and analytical	

	information in solving problems in the field of social, economic and environmental responsibility of enterprises.
PLO 3	To determine the essence of objects of accounting, analysis, control, auditing, taxation and to understand their role and place in economic activity.
PLO 4	To understand the organizational and economic mechanism of enterprise management and evaluate the effectiveness of decision-making using accounting and analytical information.
PLO 5	To possess methodological tools for accounting, analysis, control, auditing and taxation of economic activities of enterprises.
PLO 6	To understand the specifics of the practice of accounting, analysis, control, auditing and taxation of the activities of enterprises of various forms of ownership, organizational and legal forms of management and types of economic activity.
PLO 7	To know the mechanisms of functioning of the budget and tax systems of Ukraine and take into account their features in order to organize accounting, choose a tax system and generate reports at enterprises.
Application of knowledge and understanding (skills):	
PLO 8	To generate and analyze financial, managerial, tax and statistical reports of enterprises and correctly interpret the information received for making managerial decisions.
PLO 9	To identify and assess the risks of economic activity of enterprises.
PLO 10	Understanding the theoretical foundations of auditing and the ability to apply its methods and procedures.
PLO 11	To determine the directions for improving the efficiency of the formation of financial resources, their distribution and control of use at the level of enterprises of various organizational and legal forms of ownership.
PLO 12	To use specialized information systems and computer technologies for accounting, analysis, control, auditing and taxation.
PLO 13	To be aware of the peculiarities of functioning of enterprises in modern economic conditions and demonstrate an understanding of their market positioning.
PLO 14	To be able to apply economic and mathematical methods in chosen profession.
PLO 15	To possess general scientific and special methods of research of socio-economic phenomena and economic processes at the enterprise.
Forming judgments:	
PLO 16	To possess and apply knowledge of the state and foreign languages for the formation of business papers and communication in professional activities.
PLO 17	To be able to work both independently and in a team, show leadership qualities and responsibility in work, adhere to ethical principles, and respect individual and cultural diversity.
PLO 18	To analyze the development of accounting systems, models and methods at the national and international levels in order to justify the feasibility of their implementation at the enterprise.
PLO 19	To adhere to a healthy lifestyle, employee safety and implement measures to preserve the environment.
PLO 20	To perform professional functions taking into account the requirements of social responsibility, labor discipline, be able to plan and manage time.
PLO 21	To understand the requirements for activity in the specialty, due to the need to ensure the sustainable development of Ukraine, its strengthening as a democratic, social, and legal state
PLO 22	To understand and exercise their rights and responsibilities as a member of society, realize the values of a free democratic society, the rule of law, human and civil rights and freedoms in Ukraine
PLO 23	To preserve and increase the achievements and values of society based on an understanding of the place of the subject area in the general knowledge system, use various types and forms of motor activity to lead a healthy lifestyle

PLO 24	To organize and provide consulting services, perform the work of control and audit groups, create a system of automated workstation of an accountant, introduce progressive forms and methods of accounting
PLO 25	Ability to master the theoretical foundations and practical skills of organizing and functioning audit companies in the context of the types of audit services they provide
PLO 26	To substantiate the methodology and methods of the company's accounting policy and procedures for its selection, draw up administrative documents on the organization of accounting at enterprises
8-Resource support for implementation of the program	
Personnel support	All research and teaching staff providing the educational program by qualification correspond to the profile and direction of the educational components taught; they have the necessary experience of teaching and practical work experience. In the process of organizing training, professionals with experience in research/management/innovation/creative work and/or work in the specialty 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, studying and methodological 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 research projects and academic mobility programs abroad. It is performed in an active research environment and is mobile under the "double diploma" program with universities in Poland, Lithuania, the Czech Republic, and China.
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 first (Bachelor's) level of Higher Education

Code EC	Components of the educational program (educational disciplines, course projects (works), practice, qualification work	Number of credits	Final control form
Mandatory components of educational program			
Disciplines of the general training cycle			
MEC 1	Ukrainian and foreign culture	3	credit
MEC 2	Foreign language	12	credit, exam
MEC 3	Business Ukrainian language	3	credit
MEC 4	Philosophy, Political Science and Sociology	6	exam
MEC 5	Foreign language for professional purposes	12	credit, exam
MEC 6	Physical education ¹	12	credit
MEC 7	Higher and Applied Mathematics	9	credit, exam
Total from the cycle			48
Disciplines of the professional training cycle			
MEC 8	Accounting	9	exam
MEC 9	Macro-and microeconomics	6	exam
MEC 10	Economics of the Enterprise	3	exam
MEC 11	Fundamentals of entrepreneurship	6	credit
MEC 12	Finance	3	exam
MEC 13	Marketing	3	exam
MEC 14	Management	6	exam
MEC 15	Statistics	3	exam
MEC 16	Company's accounting policy	3	exam
MEC 17	Economic and mathematical methods and models	3	exam
OK 18	Financial accounting	6	exam
MEC 19	Strategic management	3	exam
MEC 20	Accounting and Taxation	6	exam
MEC 21	Accounting and reporting of small businesses	3	exam
MEC 22	Reporting and analytical methods of information processing	3	exam
MEC 23	Accounting in budgetary institutions	3	exam
MEC 24	Accounting in banks	3	exam
MEC 25	Management accounting	3	exam
MEC 26	Commercial law	3	exam
MEC 27	Transfer pricing in accounting	3	credit
MEC 28	Accounting and reporting in taxation	3	exam
MEC 29	Audit	6	exam
OK 30	Enterprise reporting	3	exam
MEC 31	Accounting and information systems and technologies in analysis and audit	6	exam
MEC 32	International standards (IFRS, ISA)	3	exam
MEC 33	Accounting in foreign countries	3	credit
MEC 34	Modeling of audit and consulting optimization processes	3	credit
MEC 35	Educational practice	12	credit
OK 36	Production practice	12	credit
Total from the cycle			132
Total number of compulsory educational components			180
Selective educational components of educational program			
DFCS	Disciplines of free choice of the student	60	credit
Total from the cycle			60
Total number of selective components			60
TOTAL AMOUNT OF THE EDUCATIONAL PROGRAM			240

¹ - Extra-credit educational discipline in 2, 3, 4 semesters

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 certifying exam
Document on higher education	Bachelor's degree with educational qualification: Bachelor of Accounting and Taxation