

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE

**NATIONAL TECHNICAL UNIVERSITY
"KHARKIV POLYTECHNIC INSTITUTE"**

APPROVED

Rector of NTU "KhPI"

_____ Y.I. Sokol

«10» January 2019

**EDUCATIONAL AND PROFESSIONAL PROGRAM
"ACCOUNTING, AUDIT AND TAXATION"**

of the second (master's) level of higher education

in specialty: **071 - Accounting and Taxation**

area of knowledge: **07 - Management and Administration**

qualification: **Master of Accounting and Taxation**

APPROVED

**BY THE ACADEMIC COUNCIL
OF NTU "KHPI"**

The head of the academic council

_____ L. L. Tovazhnyansky

Minutes No. 1 from

«08» January 2019

Kharkiv 2019

SHEET OF COORDINATION
of educational and professional program

Level of higher education	<u>Second (master's)</u>
Area of knowledge	<u>07 Management and Administration</u>
Specialty	<u>071 Accounting and Taxation</u>
Specialization	<u>Accounting, Audit and Taxation</u>
Qualification	<u>Master of Accounting and Taxation</u>

APPROVED by the scientific and methodical commission on the specialty "Accounting and Taxation" Head of Commission _____ T.V. Davydiuk « ____ » _____ 2018	RECOMMENDED by the methodical council of NTU "KhPI" Deputy Chairman of the Methodical Council _____ R.P. Myhushchenko « ____ » _____ 2018
AGREED Head of the Department of Economic Analysis and Accounting _____ T.V. Davydiuk « ____ » _____ 2018	AGREED Head of the Department of Management and Taxation _____ N.S. Krasnokutska « ____ » _____ 2018
AGREED Director of the Institute of Education and Science in Economics, Management and International Business _____ O.V. Manoylenko « ____ » _____ 2018	

APPROVED AND ENFORCED

By order of the rector of the National Technical University "Kharkiv Polytechnic Institute" from "15" January 2019 № 18-OD

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PREFACE

This educational and professional program is designed by the project team of the Department of Economic Analysis and Accounting and the Department of Management and Taxation of the Institute of Education and Science in Economics, Management and International Business of the National Technical University "Kharkiv Polytechnic Institute" consisting of:

The head of the project team (the guarantor of the program) - Davydiuk Tetiana Viktorivna, Doctor of Economics, professor, professor of the Department of Economic Analysis and Accounting.

Members of the project team:

1. Yershova Natalia Yuriivna - candidate of economic sciences, associate professor, professor of the Department of Economic Analysis and Accounting.
2. Koptieva (Fadieieva) Hanna Mykolaivna - candidate of economic sciences, associate professor, associate professor of the Department of Management and Taxation.
3. Falchenko Olena Oleksandrivna - candidate of economic sciences, associate professor, associate professor of the Department of Economic Analysis and Accounting.
4. Havrys Mykola Oleksandrovysh - senior lecturer of the Department of Economic Analysis and Accounting.

**1. Profile of the educational and professional specialized program
in specialty 071 "Accounting and Taxation"
with specialization "Accounting, Audit and Taxation"**

1 - General information	
Full name of higher education institution and the structural unit	National Technical University "Kharkiv Polytechnic Institute" Institute of Education and Science in Economics, Management and International Business Department of Economic Analysis and Accounting
Level of higher education and the name of the qualification in the original language	Degree – Master Qualification - Master of Accounting and Taxation (Магістр з обліку і оподаткування)
The official name of the educational program	Educational and Professional Program "Accounting, Audit and Taxation"
Type of diploma and volume of educational program	Master's diploma, single, 90 ECTS credits, 1 year and 4 months
Availability of accreditation	The program is being implemented in 2017
Cycle and level of program	National qualifications framework – 8th level, EQF LLL – 7th level, QF EHEA - second cycle
Prerequisites	Bachelor, Specialist, Master
Language(s) of teaching	Ukrainian
The duration of the educational program	According to the validity period of the accreditation certificate
Internet address of permanent placement of description of the educational program	http://www.kpi.kharkov.ua/ukr/
2 - The purpose of the educational program	
To prepare the specialists who are able to solve practical problems and complex specialized tasks in the field of accounting, audit and taxation on the basis of mastering the system of competencies.	
3 - Characteristics of the educational program	
Subject area (area of knowledge, specialty, specialization)	Area of knowledge: 07 Management and Administration Specialty: 071 Accounting and Taxation Program: Accounting, Audit and Taxation
Orientation of the educational program	Educational and professional program with applied orientation. Professional accents: formation of the ability to carry out the administrative, entrepreneurial, design and research

	activities using the professional techniques and technologies necessary for the preparation of accounting and analytical support.
The main focus of the educational program and specialization	General education in specialty 071 "Accounting and Taxation". Key words: financial accounting, tax accounting, taxation, audit, control, financial reporting, analysis, budgeting, managerial decisions, corporate management.
Features of the program	The program is multidisciplinary and involves the practical training for the development of skills in the field of organization and methodology of accounting, taxation, analysis and audit of the modern companies.
4 - Suitability of graduates to employment and further training	
Suitability for employment	Graduates may work in professions according to the National Classification of Professions DK 003:2010: 1229.1 Chief State Auditor; Chief State Tax Controller-Inspector. 1231 Chief Accountant; Chief Controller; Chief Cashier; Cash Desk Manager; Head of Workshop Accounting Department; Financial Director; Head of Control and Revision Department; Chief Financial Officer; Head of Centralized Accounting Department. 1317 Director of a small firm (insurance, auditing, advertising, etc.). 1475.2 Accounting Manager. 2411.2 Accountant-expert; Accountant-Controller; Tax and Tallages Consultant. 2419.2 Bank officer (also, in branches of banks and other financial institutions). 2419.3 Specialist Accountant, State Auditor. 2433.2 Analyst of consolidated information. 2441.2 Economist in accounting and business analysis. 2441.2 Tax and tallages economist; economic advisor; economic observer. 3429 Tax Agent. 3433 Assistant of accountant-expert; accountant. 4121 Accountant for the registration of accounting data. 3442 Chief State Tax Inspector; State Tax Inspector; Tax Controller-Inspector, etc.
Further training	The further education at the third (educational and scientific) level of higher education is possible, as well as the professional development and getting the additional

	postgraduate education.
5 - Teaching and evaluation	
Teaching and learning	Student-centered learning that takes place in a form of lectures, seminars, practical classes, consultations, independent study, execution of the course projects and works on the basis of working out of textbooks, manuals, periodicals, use of the Internet.
Evaluation	Current and final control of knowledge (surveys, control and individual tasks, testing, etc.), credits and exams (oral and written), defense of course projects and works, protection of practice report, public defense of qualification work. Rating system of evaluation.
6 - Program competencies	
Integral competence	Ability to solve complex tasks and problems in the field of professional activity in accounting, analysis, control, audit, taxation and/or implementation of innovations and is characterized by the uncertainty of conditions and requirements.
General competencies	<p>GC01. Ability to develop and improve one's general cultural and professional level, independently develop new methods of work and knowledge about a comprehensive vision of modern problems of economy and management.</p> <p>GC02. Ability to speak fluently in a foreign language as a tool of professional communication, improving one's professional and personal level.</p> <p>GC03. Ability to carry out the research, analytical and innovation activities in order to obtain the new knowledge and their use for expert assessment of the economic situations and making of managerial decisions.</p> <p>GC04. Ability to work independently and in team using the creative approaches, establish the communications and interpersonal interactions in solving the tasks, as well as the ability to expand the profile of one's professional activities.</p> <p>GC05. Ability to carry out the pedagogical activity using the innovative educational technologies.</p> <p>GC06. Ability to be critical and self-critical, be responsible for the consequences of the adopted organizational and managerial decisions.</p> <p>GC07. Ability to master the instrumental means of research, receiving, storing, processing of accounting and analytical information and applying them in solving the</p>

	<p>tasks.</p> <p>GC08. Ability to apply the skills of public business and scientific communications with the use of information technology to solve the tasks.</p>
<p>Special (professional) competencies (defined by the standard of higher education of specialty)</p>	<p>SC01. Ability to create and use the accounting information to make the sound managerial decisions at all levels of enterprise management in order to increase 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 enterprise management.</p> <p>SC03. Ability to apply the theoretical, methodological and practical approaches to the organization of accounting, control, planning and optimization of tax calculations.</p> <p>SC04. Ability to form the financial statements according to the international standards, interpret, publish and use the relevant information to make the managerial decisions.</p> <p>SC05. Ability to apply the methods and methodology of analytical support of the modern management systems taking into account the strategy of the enterprise development in conditions of uncertainty, risk and/or asymmetry of information.</p> <p>SC06. Ability to use the international standards of quality control, audit, review and other assurance and related services, observing the requirements of professional ethics in the process of practical activity.</p> <p>SC07. Ability to formulate tasks, improve the methodology and implement the modern methods of financial and managerial accounting, analysis, audit and taxation in accordance with the strategic goals of the enterprise.</p> <p>SC08. Ability to perform the administrative and managerial functions in the field of activity of business entities and public sector bodies.</p> <p>SC09. Ability to carry out the activities for consulting of owners, enterprise management and other users of information in the field of accounting, analysis, control, audit and taxation.</p> <p>SC10. Ability to carry out the scientific researches in order to solve the actual tasks of the theory, methodology,</p>

	organization and practice of accounting, audit, analysis, control and taxation.
Special (professional) competencies by the selective block 01 "Account, Audit and Taxation"(defined by the institution of higher education)	<p>SC1.1 Ability to apply the procedures related to the compilation and submission of a consolidated financial statements package by a group of companies.</p> <p>SC1.2 Ability to analyze the financial and non-financial indicators of activity of the subject of entrepreneurship.</p> <p>SC1.3 Ability to collect, process and interpret quantitatively and qualitatively the data from the different sources.</p> <p>SC1.4 Ability to evaluate the work of enterprises in the conditions of the foreign economic activity.</p>
Special (professional) competencies by the selective block 02 "Business analytics"(defined by the institution of higher education)	<p>SC2.1 Ability to use the financial instruments that will provide the effective anti-crisis regulation of enterprises.</p> <p>SC2.2 Ability to use the analytical methods to assess the market value of the enterprise.</p> <p>SC2.3 Ability to carry out the forecasting and budgeting of business entities.</p>
Special (professional) competencies by the selective block 03 "Taxation"(defined by the institution of higher education)	<p>SC3.1 Ability to use the specific norms of law or regulatory act on issues of administration, accrual and payment of taxes or tallages, the control of which is entrusted to control authorities.</p> <p>SC3.2 Ability to define and analyze the taxation conditions of individuals and apply the specific methods of taxation in professional activities.</p> <p>SC3.3 Ability to analyze the efficiency of the tax system functioning, plan the level of tax burden and minimize tax risks for the business entity.</p> <p>SC3.4 Ability to analyze and evaluate the effectiveness of state tax policy, identify its promising directions.</p>
7 - Program results of training	
Program results of training in the specialty (defined by the standard of higher education of the specialty)	<p>PR01. To know the theory, methodology and practice of accounting information formation by the stages of accounting process and control for the current and potential needs of management by economic entities, taking into account the professional judgment.</p> <p>PR02. Communicate in a foreign language orally and in writing on scientific issues to enhance one's professional and personal level.</p> <p>PR03. Be able to organize, develop, model accounting systems and coordinate the activities of accountants considering the needs of management of business entities.</p>

PR04. Master the innovative technologies, substantiate the choice and explain the application of a new methodology for preparing and granting the accounting information for the management of a business entity.

PR05. Define the information needs of users of accounting information in the management of the enterprise, provide the advices to the management personnel of the business entity on accounting information.

PR06. Develop the internal standards and forms of managerial and other reporting of business entities.

PR07. Substantiate the choice of the optimal system of taxation of an entity's business on the basis of the current tax legislation.

PR08. Form the financial statements according to the national and international standards for business entities at the corporate level, publish and use the relevant information to make the managerial decisions.

PR09. Define the current and future financial position of the business entity, its financial results, cash flows, using the latest techniques of analysis.

PR10. Identify and analyze the internal and external factors that influence the strategy of business entities and define their economic behavior.

PR11. Analyze the financial and non-financial data to generate the relevant information for means of making of managerial decisions.

PR12. Know the theoretical, methodological and practical aspects of the control process, develop and evaluate the effectiveness of the control system of the business entities.

PR13. Substantiate the innovative approaches to the information support of the system of control of the resource potential use of business and public sector entities, taking into account the business development strategy.

PR14. Know the international standards of quality control, audit, review, other assurance and related services in accordance with the requirements of the professional ethics.

PR15. Substantiate the choice and procedure of application of managerial information technologies for

	<p>accounting, analysis, audit and taxation in the system of making managerial decisions in order to optimize them.</p> <p>PR16. Apply the scientific methods of research in the field of accounting, audit, analysis, control and taxation and implement them in the professional activity and business practice.</p> <p>PR17. Carry out the public business and scientific communications in order to solve the communication problems in state and foreign languages.</p> <p>PR18. Substantiate the order of realization of administrative and managerial functions in the sphere of activity of business and state sector entities.</p> <p>PR19. Prepare and substantiate the conclusions for consulting of owners, management of the business entity and other users of information in the field of accounting, analysis, control, audit and taxation.</p> <p>PR20. Use the common standards of behavior and moral in interpersonal relationships, professional and scientific activities, and maintain the balanced relationships with the members of group (team), consumers, contractors, contact audiences.</p> <p>PR21. Be able to design, plan and conduct the search and reconnaissance works, carry out their informational, methodical, material, financial and personnel support.</p>
<p>Program results of training with specialization by the selective block 01 "Accounting, audit and taxation"(defined by the institution of higher education)</p>	<p>PR1.1 Demonstrate the ability to develop the internal standards and forms of managerial and other reporting of business entities.</p> <p>PR1.2 Analyze the financial and non-financial data to generate the relevant information for making the managerial decisions.</p> <p>PR1.3 Be able to implement the procedures for consolidation of financial statements and convert the reporting of subsidiaries, engaged into activities abroad, into the reporting currency of the parent company.</p>
<p>Program results of training with specialization by the selective block 02 "Business analytics"(defined by the institution of higher education)</p>	<p>PR2.1 Carry out the diagnostics and forecasting of the development of business structures with the use of the accounting data in the conditions of the crisis management.</p> <p>PR2.2 Demonstrate the ability to develop a system of budgets and conduct a factor analysis of their effectiveness.</p> <p>PR2.3 Use the analytical methods and tools, also to</p>

	provide the financial and economic security of the enterprise and assess its market value.
Program results of training with specialization by the selective block 03 "Taxation"(defined by the institution of higher education)	<p>PR3.1 Use a specific rule of law or a regulatory act on administration, accrual and payment of taxes or tallages, control their collection.</p> <p>PR3.2 Master the methods of taxation of individuals and skills of practical application of the specific methods of taxation in the professional activities.</p> <p>PR3.3 Analyze and evaluate the effectiveness of the state tax policy.</p>
8 - Resource support for implementation of the program	
Personnel support	It meets the personnel requirements for ensuring the implementation of educational activities in the field of higher education according to the current legislation of Ukraine (Decree of Cabinet of Ministers of Ukraine "About the approval of licensing conditions for the educational activities of educational institutions" dated December 30, 2015, No. 1187, as amended by the CM Resolution No. 347 dated May 10 , 2018).
Material and technical support	It meets the technological requirements for material and technical provision of educational activities in the field of higher education according to the current legislation of Ukraine (Decree of Cabinet of Ministers of Ukraine "About the approval of licensing conditions for the educational activities of educational institutions" dated December 30, 2015, No. 1187, as amended by the CM Resolution No. 347 dated May 10 , 2018).
Information and educational-methodological support	Corresponds to the technological requirements for teaching, methodological and informational provision of educational activities in the field of higher education according to the current legislation of Ukraine (Decree of Cabinet of Ministers of Ukraine "About the approval of licensing conditions for the educational activities of educational institutions" dated December 30, 2015, No. 1187, as amended by the CM Resolution No. 347 dated May 10 , 2018).
9 - Academic mobility	
National Credit Mobility	On the basis of bilateral agreements between the National Technical University "Kharkiv Polytechnic Institute" and the institutions of higher education of

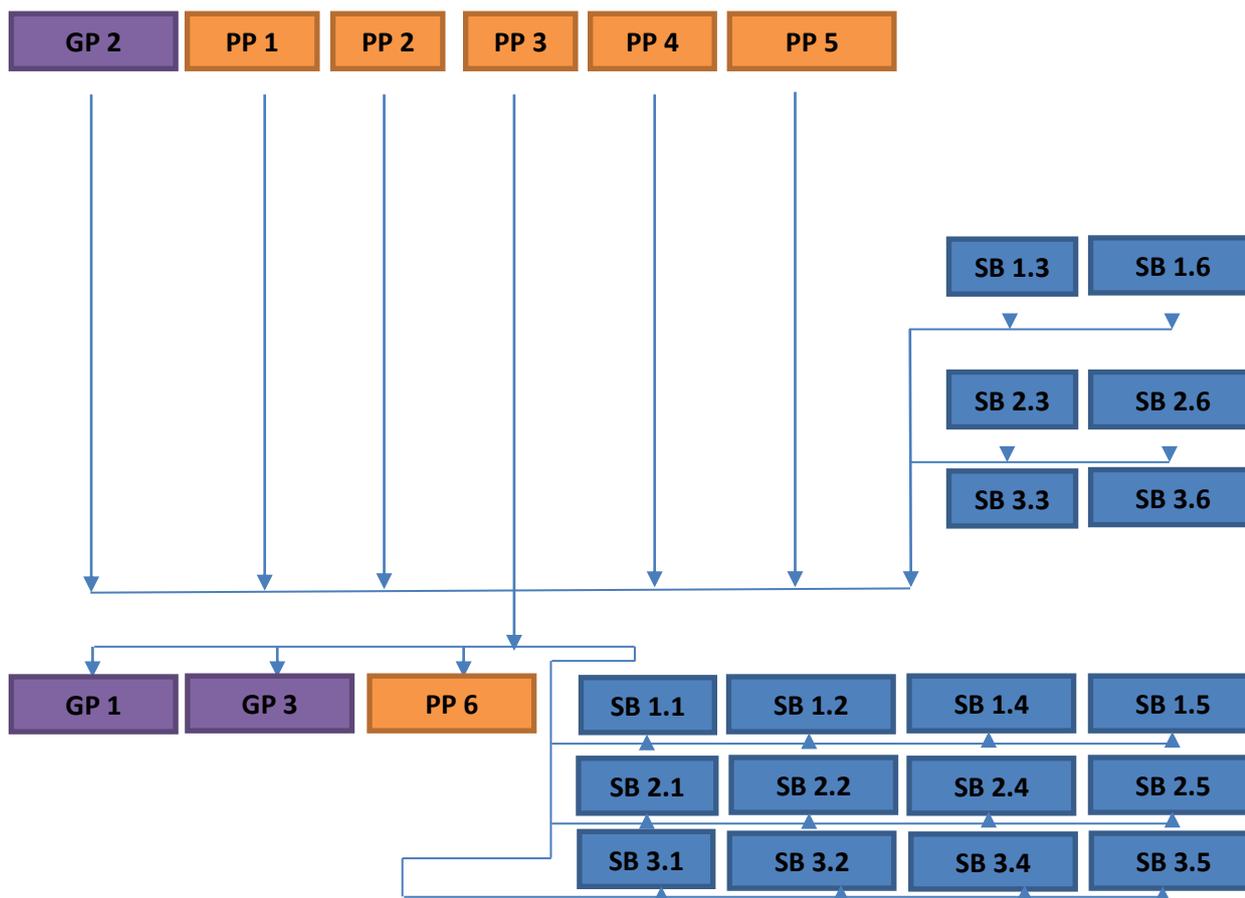
	Ukraine.
International Credit Mobility	On the basis of bilateral agreements between the National Technical University "Kharkiv Polytechnic Institute" and the educational institutions of higher education of foreign partner countries.
Education of foreign applicants	Is possible after studying the course of the Ukrainian language.

2. List of components of the Educational and Professional Program and their logical sequence.

Code	Components of the Educational Program	Number of credits	Form of final control
1	2	3	4
Compulsory Components of the Educational Program			
<i>General preparation</i>			
GP1	Intellectual Property	3	Credit
GP2	Global Economy	3	Credit
GP3	Safety of Work and Professional Activity	3	Credit
<i>Professional preparation</i>			
PP1	Basics of the Scientific Research	3	Credit
PP2	Financial Analysis	5	Exam
PP3	Organization of Accounting	4	Exam
PP4	Managerial Information Systems in Accounting, Analysis and Audit	5	Exam
PP5	Taxation of Business Entities	5	Exam
PP6	Accounting and Financial Reporting According to the International Standards	5	Credit
	Total volume of the compulsory components	36	
Selective components of the Educational Program			
Selective Block 01 "Accounting, Audit and Taxation"			
SB1.1	Accounting in the Management of the Enterprise	4	Exam
SB1.2	Strategic Management Accounting	4	Exam
SB1.3	Accounting and Analytical Support of Foreign Economic Activity	4	Credit
SB1.4	Consolidation of Financial Statements	4	Credit
SB1.5	Organization and Method of Audit	4	Exam
SB1.6	State Financial Control	4	Exam
	Practice	15	Credit
	Attestation	15	Credit
Selective Block 02 "Business Analytics"			
SB2.1	Accounting and Analytical Support for Diagnostics and	4	Exam

	Forecasting of Business Structures Development		
SB2.2	Diagnosis of the Enterprise State in the Crisis Management	4	Exam
SB2.3	Strategic Budgeting and Analysis of the Performance of Business Entities	4	Credit
SB2.4	Strategic Analysis	4	Credit
SB2.5	Analytical Tools for Financial and Economic Security	4	Exam
SB2.6	Analytical Methods for Evaluation of the Market Value of Economic Objects	4	Exam
	Practice	15	Credit
	Attestation	15	Credit
Selective Block 03 "Taxation"			
SB3.1	Tax Control	4	Exam
SB3.2	Taxation of Natural Persons	4	Exam
SB3.3	Insurance Management	4	Credit
SB3.4	Tax Planning and Minimization of Tax Risks	4	Credit
SB3.5	Administration of Taxes	4	Exam
SB3.6	Tax Policy	4	Exam
	Practice	15	Credit
	Attestation	15	Credit
	Total volume of the selective components	54	
	GENERAL VOLUME OF THE EDUCATIONAL PROGRAM	90	

3. STRUCTURAL AND LOGICAL SCHEME OF THE EDUCATIONAL PROGRAM



4. DISTRIBUTION OF CONTENTS OF EDUCATIONAL PROGRAM BY GROUPS OF COMPONENTS AND CYCLES OF PRAPARATION

No.	Cycle of preparation	Educational load of the applicant of higher education (credits /%)		
		Compulsory components of the educational and professional program	Selective components of the educational and professional program	Total for the whole period of study
1	2	3	4	5
1	General cycle of preparation	9 / 10,0	-	9 / 10,0
2	The cycle of professional and practical preparation	22 / 24,4	59 / 65,6	81 / 90,0
Total for the whole period of study		31 / 34,4	59 / 65,6	90 / 100,0

5. FORM OF ATTESTATION OF APPLICANTS OF HIGHER EDUCATION

Attestation of graduates of the educational program of the specialty 071 "Accounting and Taxation" is carried out in the form of public defense of qualification work and ends with the issuance of the document of the established sample about the awarding a master's degree with qualification: Master of Accounting and Taxation.

The certification is carried out openly and publicly.

6. The matrix of compliance of program competencies with curriculum components

	GP 1	GP 2	GP 3	PP 1	PP 2	PP 3	PP 4	PP 5	PP 6	SB 1.1	SB 1.2	SB 1.3	SB 1.4	SB 1.5	SB 1.6	SB 2.1	SB 2.2	SB 2.3	SB 2.4	SB 2.5	SB 2.6	SB 3.1	SB 3.2	SB 3.3	SB 3.4	SB 3.5	SB 3.6		
GC 01		x						x		x								x							x		x		
GC 02																													
GC 03				x							x					x					x	x					x		
GC 04						x										x		x				x		x	x				
GC 05				x																									
GC 06	x		x		x					x	x			x	x	x	x		x	x	x	x	x	x		x			
GC 07				x	x	x	x	x		x	x		x	x	x	x	x	x	x	x	x	x	x	x			x		
GC 08				x			x		x	x	x	x	x	x	x														
SC 01								x	x	x	x			x	x	x													
SC 02						x				x																	x		
SC 03				x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		x	x		
SC 04									x				x																
SC 05								x				x				x	x		x	x	x			x	x				
SC 06														x															
SC 07				x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x						x	
SC 08	x														x								x					x	
SC 09					x	x		x	x	x	x	x	x	x		x	x		x	x	x								
SC 10				x				x		x														x		x		x	
SC 1.1										x																			
SC 1.2											x																		
SC 1.3														x	x														
SC 1.4												x																	
SC 2.1																	x		x										
SC 2.2																						x							
SC 2.3																		x											
SC 3.1																							x				x		
SC 3.2																								x				x	
SC 3.3																									x				

7. Matrix of provision of program learning outcomes (LO) with the components of the curriculum

	GP 1	GP 2	GP 3	PP 1	PP 2	PP 3	PP 4	PP 5	PP 6	SB 1.1	SB 1.2	SB 1.3	SB 1.4	SB 1.5	SB 1.6	SB 2.1	SB 2.2	SB 2.3	SB 2.4	SB 2.5	SB 2.6	SB 3.1	SB 3.2	SB 3.3	SB 3.4	SB 3.5	SB 3.6
PR 01							x	x	x	x	x	x	x					x				x				x	
PR 02				x																							
PR 03						x	x		x	x	x	x	x			x											
PR 04																											
PR 05								x		x	x	x						x				x	x		x		
PR 06						x			x	x	x	x	x	x													
PR 07										x	x		x											x			x
PR 08								x	x				x									x					
PR 09					x					x	x					x	x		x	x		x					
PR 10	x								x	x						x	x	x		x	x				x		
PR 11										x	x																
PR 12														x	x								x				x
PR 13																x						x					
PR 14														x													
PR 15							x	x						x													
PR 16				x																							
PR 17				x			x		x	x	x	x	x	x	x												
PR 18	x														x												
PR 19					x	x		x	x	x	x	x	x	x		x	x		x	x			x	x			
PR 20						x										x		x					x				
PR 21	x					x										x									x		
PR 1.1											x																
PR 1.2										x																	
PR 1.3													x														
PR 2.1																x	x										
PR 2.2																		x									
PR 2.3																				x	x						
PR 3.1																							x				x
PR 3.2																								x			x
PR 3.3																									x		