

Ministry of Education and Science of Ukraine

V.N. Karazin Kharkiv National University

EDUCATIONAL PROFESSIONAL PROGRAM

**“Accounting and taxation”**

(program name)

the second (master's) level of higher education

Field of knowledge 07 “Management and administration”

(code and name of field of knowledge)

Specialty 071 “Accounting and taxation”

(code and specialty name)

APPROVED

by Scientific Council

of V.N. Karazin Kharkiv National University

“24” 05 2024

minutes No. 10

Implemented from 2024p

by order from “29” 05 2024 No. 0114-1/148

Vice-rector for scientific and pedagogical work

Alexander HOLOVKO



Kharkiv – 20\_\_


**LETTER OF APPROVAL**  
**of the educational professional program**

The educational program was reviewed and approved by:

1. Scientific and Methodical Council of V.N. Karazin Kharkiv National University:

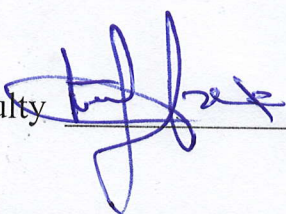
minutes No. 8 sig M. 05 2024

Chairman of the Scientific and Methodical Council,

Vice-rector for Scientific and Pedagogical work  Oleksandr HOLOVKO

2. Academic Council of the Faculty of Economics:

minutes No. 6 11 April 2024

Chairman of the Academic Council of the faculty  Vitalii DIACHEK

3. Scientific and methodical commission of the Faculty of Economics:

minutes No. 8 10 April 2024

Chairman of Scientific and Methodical

Commission of the faculty

 Tetiana PONOMAROVA

4. Departments of statistics, accounting and auditing:

minutes No. 9 09 April 2024

Head of Department

of statistics, accounting and auditing

 Oksana NESTERENKO

## PREAMBLE

Developed by a working group consisting of:

Full Name	Name of the job positions	Scientific degree, academic title, by which department (specialty) it was awarded
Head of the working group		
Slyunina Tetyana Leonidivna - head of the project group (guarantor of the educational program)	Docent department of statistics, accounting and audit	Candidate of Economics Sciences, 06.08.02 – Entrepreneurship, Management and Marketing, Diploma of State University No. 008934 dated 13.12.2000, Associate Professor of the Department of Statistics, Accounting and Auditing, Certificate 02DC No. 000922 of 19.02.2004
Members of the working group		
Kosata Inna Anatolyivna	Docent of the Department of Statistics, Accounting and Auditing	Candidate of Economics Sciences, 08.00.03 - economics and management of the national economy, diploma of State University No. 059654 from 01.07.2010, associate professor of the Department of Statistics, Accounting and Audit, certificate 12DC No. 047074 from 25.02.2016
Nesterenko Oksana Oleksandrivna	Head of the Department of Statistics, Accounting and Auditing	Doctor of Economics Sciences, 08.00.09 – accounting, analysis and audit, diploma DD No. 007965 dated 18.12.2018, professor of the Department of Finance and Accounting, AP certificate No. 003056 dated 29.06.2021
Roset Tetiana Volodymyrivna	Docent of the Department of Statistics, Accounting and Auditing	Candidate of Economics of Sciences, 08.00.01 - economic theory and history of economic thought, diploma DK No. 005888 dated 29.03.2012, associate professor of the Department of Statistics,

		Accounting and Audit, certificate 12DC No. 039621 dated 26.06.2014
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When developing the Program, the following requirements were taken into account:

1. Standard of higher education of Ukraine, specialty 071 "Accounting and taxation" at the second (master's) level, which was approved and put into effect by order No. 958 dated 07/10/2019 of the Ministry of Education and Science of Ukraine;  
Regulatory documents:

- On education: Law of Ukraine dated September 5, 2017 No. 2145-VIII;
- On higher education: Law of Ukraine dated July 1, 2014 No. 1556-VII;
- National Qualifications Framework: Appendix to the resolution of the Cabinet of Ministers of Ukraine dated November 23, 2011 No. 1341 (with amendments);
- Licensing conditions for carrying out educational activities: approved by CMU Resolution No. 1187 dated 12.30.2015 (as amended by CMU Resolution No. 365 dated 03.24.2021).
- National Classifier of Professions DK 003:2010.

2. Professional standard. The standard meets the main requirements of the International Accounting Education Standards Board (IAESB).

3. Professional recommendations associations - Union of analysts and professionals of competitive intelligence (review No. \_\_\_ of \_\_\_);

4. Recommendations of a leading employer in the field \_\_\_\_\_

*information on placement/publication of recommendations*

#### **Reviews of external stakeholders:**

1. Stanislav Vasylyshyn - doctor of economic sciences, professor, director of TDV "Institute of Accounting and Finance"

2. . Staragin V.N. - director of the private enterprise "STRATUS!"

**1. Profile of the educational program**  
**“Accounting and taxation”**  
**specialty 071 “Accounting and taxation”**

<b>1 - General information</b>	
<b>Full name of the higher education institution and structural unit</b>	V.N. Karazin Kharkiv National University Faculty of Economics Department of Statistics, Accounting and Audit
<b>The official name of the program</b>	Educational professional program “Accounting and taxation”
<b>Degree of higher education</b>	Master's degree
<b>Awardable qualification</b>	Qualification - master's degree in accounting and taxation
<b>Type of diploma and scope of the educational program</b>	Master's degree, single, 90 ECTS credits, study period 1 year 4 months
<b>Availability of accreditation</b>	Accreditation Commission of Ukraine. Certificate - UD No. 21013548 Validity period - 07/01/2026 <a href="https://old.karazin.ua/docs/certificates/071-oblik-m-3.pdf">https://old.karazin.ua/docs/certificates/071-oblik-m-3.pdf</a>
<b>Cycle/level</b>	NQF – 7th level; QF-EHEA – second cycle; EQF-LLL - 7 level
<b>Prerequisites</b>	Having a bachelor's degree
<b>Language of teaching</b>	Ukrainian, English
<b>The term of validity of the educational program</b>	1 year 4 months
<b>Internet address of the permanent placement of the description of the educational program</b>	<a href="http://statistics.karazin.ua/index.php/entrants/">http://statistics.karazin.ua/index.php/entrants/</a>
<b>2 - The purpose of the educational program</b>	
<b>The purpose of the program</b>	Training of specialists capable of solving complex tasks and problems in the field of accounting, analysis, control, auditing, taxation, characterized by the uncertainty of conditions and requirements, who possess the entire complex of general and specialized conceptual knowledge, abilities and skills for the successful performance of professional tasks, independently conducting innovative scientific and applied accounting and analytical research and developing substantiated proposals for solving current and prospective problems in the areas of commercial activity, public administration and improving the efficiency of specific enterprises, institutions and organizations by conducting expert analysis in the field of accounting, analysis, control, audit, taxation.

<b>3 – Characteristics of the educational program</b>	
<b>Subject area (field of knowledge, specialty, specialization)</b>	Field of knowledge 07 “Management and administration” Specialty 071 “Accounting and taxation”
<b>Orientation of the educational program</b>	Educational professional
<b>The main focus of the educational program</b>	Special education and professional training in accounting and taxation. Keywords: accounting, control, audit, analysis, taxation.
<b>Features of the program</b>	In contrast to existing training programs for accounting and taxation specialists, emphasis is placed on: 1) a combination of classical fundamental education and applied knowledge, which forms a holistic understanding of the economic process in the business environment and management; 2) the formation of a dynamic approach to the analysis of the development of entrepreneurship, the education of leaders who are able to actively act in the field of organization and management at various levels of the national economy, considering it as the main component of the development of enterprises and entrepreneurship as a whole; 3) involvement of students in the scientific circles of the department and student scientific societies with subsequent publication of articles in scientific publications.
<b>4 – Employability of graduates and further education</b>	
<b>Suitability for employment</b>	The graduate is suitable for employment in positions in accordance with the National Classification of Occupations DK 003:2010: 2139.1 Research staff (other fields of computing) 2310 Teachers of universities and higher educational institutions 2351 Professionals in the field of teaching methods 2411.1 Research staff (audit, accounting) 2411.1 Consultant researcher (audit, accounting) 2411.2 Auditors and qualified accountants 2411.2 Accountant (with master's degree) 2411.2 Expert accountant 2411.2 Accountant-auditor 2411.2 Consultant on taxes and fees 2419.3 Public service professionals 2441.1 Research staff (economics) 2441.2 Economist in accounting and analysis of economic activity
<b>Further education</b>	The possibility of studying for programs of the 8th level of the NGF of Ukraine
<b>5 – Teaching and assessment</b>	
<b>Teaching and learning</b>	In teaching, to activate the educational process, the use of such modern educational technologies as problem-based lectures, mini-lectures, discussions, case method, student-centered learning, self-learning, problem-oriented learning, learning based on practice in business and administrative enterprises, institutions, organizations, etc. ; seminars, practical classes in small groups, independent work based on scientific and periodical sources, consultations with teachers, distance learning based on LMS MOODLE, preparation of a master's thesis, involvement of students in scientific circles and student scientific societies.

<b>Assessment</b>	<p>Assessment methods: exams, assessment, current control, defense of the master's qualification work. Students' educational achievements are assessed on a 100-point four-level ("excellent", "good", "satisfactory", "unsatisfactory") or two-level ("passed", "failed") scale.</p> <table border="1" data-bbox="600 302 1433 584"> <thead> <tr> <th rowspan="2">The sum of points for all types of educational activities during the semester</th> <th colspan="2">Rating</th> </tr> <tr> <th>for a four-level rating scale</th> <th>for two-level rating scale</th> </tr> </thead> <tbody> <tr> <td>90 - 100</td> <td>excellent</td> <td rowspan="3">passed</td> </tr> <tr> <td>70-89</td> <td>good</td> </tr> <tr> <td>50-69</td> <td>satisfactorily</td> </tr> <tr> <td>1-49</td> <td>unsatisfactorily</td> <td>failed</td> </tr> </tbody> </table> <p>The qualification work is evaluated on a 100-point four-level scale in accordance with the Methodological recommendations for writing theses for students of the EP "Accounting and Taxation" <a href="http://dSPACE.univer.kharkov.ua/bitstream/123456789/14176/.pdf">http://dSPACE.univer.kharkov.ua/bitstream/123456789/14176/.pdf</a></p>	The sum of points for all types of educational activities during the semester	Rating		for a four-level rating scale	for two-level rating scale	90 - 100	excellent	passed	70-89	good	50-69	satisfactorily	1-49	unsatisfactorily	failed
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	for a four-level rating scale	for two-level rating scale														
90 - 100	excellent	passed														
70-89	good															
50-69	satisfactorily															
1-49	unsatisfactorily	failed														
<b>6 – Software competencies</b>																
<b>Integral competence</b>	<p>The ability to solve complex tasks and problems in the field of professional activity in accounting, analysis, control, auditing, taxation or in the learning process, which involves conducting research and/or implementing innovations and is characterized by the uncertainty of conditions and requirements</p>															
<b>General competences</b>	<p>GC1. The ability to identify, pose and solve problems  GC2. The ability to communicate in a foreign language.  GC3. Skills in using information and communication technologies.  GC4. The ability to conduct research at an appropriate level.  GC5. The ability to generate new ideas (creativity).  GC6. The ability to search, process and analyze information from various sources.  GC7. The ability to work in an international context.  GC8. The ability to communicate with representatives of other professional groups at different levels (with experts from other fields of knowledge/types of economic activity).  GC9. Appreciation and respect for diversity and multiculturalism.  GC10. The ability to act on the basis of ethical considerations (motives).  GC11. The ability to evaluate and ensure the quality of the work performed.</p>															
<b>Special (professional) competences</b>	<p>SC1. The ability to form and use accounting information to make informed management decisions at all levels of enterprise management in order to increase the efficiency, effectiveness and social responsibility of business.  SC2. The ability to organize the accounting process and regulate the activities of its executors in accordance with the requirements of the company's management.  SC3. The ability to apply theoretical, methodological and practical approaches to the organization of accounting, control, planning and optimization of tax calculations.  SC4. The ability to prepare financial statements according to international standards, correctly interpret, publish and use relevant information to make effective management decisions.  SC5. The ability to apply methods and techniques of analytical support of modern management systems taking into account the company's</p>															

	<p>development strategy in conditions of uncertainty, risk and/or information asymmetry.</p> <p>SC6. Use international standards of quality control, auditing, review, other assurance and related services in compliance with the requirements of professional ethics in the process of practical activity.</p> <p>SC7. The ability to formulate tasks, improve methods and implement modern methods of financial and management accounting, analysis, auditing and taxation in accordance with the strategic goals of the enterprise.</p> <p>SC8. The ability to perform administrative and management functions in the field of business entities, public sector bodies.</p> <p>SC9. The ability to carry out consulting activities for owners, management of the enterprise and other users of information in the field of accounting, analysis, control, auditing, taxation.</p> <p>SC10. The ability to conduct scientific research in order to solve the actual problems of theory, methodology, organization and practice of accounting, auditing, analysis, control and taxation.</p>
<p><b>7 – Program learning outcomes</b></p>	
<p><b>Program learning outcomes</b></p>	<p><b>PLO1.</b> To 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.</p> <p><b>PLO2.</b> To know the theory, methodology and practice of forming accounting information according to the stages of the accounting process and control for the current and potential needs of management of business entities, taking into account professional judgment.</p> <p><b>PLO3.</b> Communicate freely in a foreign language orally and in writing when discussing the results of research and innovations.</p> <p><b>PLO4.</b> Organize, develop, model accounting systems and coordinate the activities of accounting personnel taking into account the needs of the management of economic entities.</p> <p><b>PLO5.</b> Possess innovative technologies, justify the choice and explain the application of new methods of preparation and provision of accounting information for the needs of management of the business entity.</p> <p><b>PLO6.</b> 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.</p> <p><b>PLO7.</b> Develop internal company standards and forms of management and other reporting of economic entities.</p> <p><b>PLO8.</b> To justify the choice of the optimal system of taxation of the business entity on the basis of the current tax legislation.</p> <p><b>PLO9.</b> Form financial statements according to national and international standards for business entities at the corporate level, publish and use relevant information for management decision-making.</p> <p><b>PLO10.</b> Collect, evaluate and analyze financial and non-financial data to generate relevant information for management decision-making purposes.</p> <p><b>PLO11.</b> Develop and evaluate the effectiveness of the control system of economic entities.</p>



	<p><b>PLO12.</b> To substantiate innovative approaches to the information provision of the system of control over the use of resource potential of business entities and public sector bodies, taking into account the business development strategy.</p> <p><b>PLO13.</b> Know the international standards of quality control, audit, review, other assurance and related services in compliance with the requirements of professional ethics.</p> <p><b>PLO14.</b> To 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.</p> <p><b>PLO15.</b> Apply scientific research methods in the field of accounting, auditing, analysis, control and taxation and implement them in professional activity and economic practice.</p> <p><b>PLO16.</b> To carry out public business and scientific communications in order to solve communicative tasks in state and foreign languages.</p> <p><b>PLO17.</b> To prepare and substantiate conclusions for consulting the owners, management of the business entity and other users of information in the field of accounting, analysis, control, audit, taxation.</p> <p><b>PLO18.</b> Identify current problems and identify scientific facts in the field of theory, methodology, organization and practice of accounting, auditing, analysis, control and taxation, make scientifically based conclusions and develop proposals for their solution</p> <p><b>PLO19.</b> Use generally accepted norms of behavior and morality in interpersonal relations, professional and scientific activities and maintain balanced relations with members of the collective (team), consumers, contractors, contact audiences</p> <p><b>PLO20.</b> To be able to design, plan and carry out search and reconnaissance work, to carry out their informational, methodical, material, financial and personnel support.</p> <p><b>PLO21.</b> Adhere to the norms of professional and academic ethics, maintain balanced relations with members of the team (team), consumers, contractors, contact audiences.</p>
<b>8 – Resource support for program implementation</b>	
<b>Specific characteristics of personnel support</b>	<p>All teachers of the department, involved in participation in the program, meet the requirements of the current Licensing conditions for conducting educational activities according to their qualification level. Conducting educational activities within the framework of the implementation of the OP is carried out by specialists of the department, 100% of whom have a scientific degree, including 30% – doctors of economic sciences, professors. At the same time, 80% of teachers provide scientific consulting for state bodies and business structures, and are also members of professional associations; 4 teachers have continuous long-term personal business practice or significant experience of managerial work in business structures, and 5 teachers have a certificate of proficiency in English at the B2 level.</p>
<b>Specific characteristics of material and technical software</b>	<p>Material and technical support of OPP is characterized by the presence of:</p> <ul style="list-style-type: none"> <li>– classrooms equipped with PCs, projectors, projector screens;</li> <li>– computer classes equipped with PCs, laptops with available Internet access channels;</li> </ul>

	<ul style="list-style-type: none"> <li>– access to Wi-Fi Internet in all rooms where the educational process is carried out;</li> <li>– the "MEDoc" program and its technical support in accordance with the contract with the "Intellectual Service" GC (which allows issuing certificates to students who have passed the relevant exam).</li> </ul>
<b>Specific characteristics information and educational and methodical software</b>	<p>For informational and educational and methodological support of OPP:</p> <ul style="list-style-type: none"> <li>– educational and methodical complexes of all educational disciplines of OPP have been developed;</li> <li>– all EP disciplines are provided with the necessary methodical materials;</li> <li>– access to the electronic library of the Central Bank of Ukraine is provided, which includes an electronic catalog with electronic ordering (over 1,200,000 copies); full-text databases of magazines of foreign and domestic publishing houses; publication on electronic media in the funds of the Central Bank;</li> <li>- there are reading rooms for visitors of specialty 071 "Accounting and taxation" within the Central Bank;</li> <li>– the library is stocked with domestic and foreign specialist periodicals of the relevant or related profile, including in electronic form;</li> <li>– there is an official website of the educational institution, which contains basic information about its activities, as well as an electronic resource of the educational institution, which contains educational and methodological materials from the educational disciplines of the EP, including in the distance learning system</li> </ul>
<b>9 – Academic mobility</b>	
<b>National credit mobility</b>	<p>On the basis of bilateral agreements between V. N. Karazin Kharkiv National University and universities of Ukraine. In the case of transfer to studies from other institutions of higher education of Ukraine and/or parallel studies in other institutions of higher education, the credits received in these institutions are included in the total amount of credits provided for in the program, provided that the content of the disciplines studied in another institution of higher education corresponds to the program results of their study and acquired competencies to the disciplines, the study of which is provided for in the program, without resubmitting these disciplines.</p>
<b>International credit mobility</b>	<p>On the basis of bilateral agreements between V. N. Karazin Kharkiv National University and educational institutions of partner countries: <a href="http://www.univer.kharkov.ua/ua/intrelations/upravlinnya-mizhnarodnyh-vidnosyn-partnery">http://www.univer.kharkov.ua/ua/intrelations/upravlinnya-mizhnarodnyh-vidnosyn-partnery</a>. Studying in foreign institutions of higher education is carried out in accordance with the individual study plan of the student, which provides for the crediting of credits received abroad to the total amount of study credits in the specialty, based on establishing the correspondence of educational disciplines that form similar program results to the acquired competencies.</p>
<b>Education of foreign students of higher education</b>	<p>It is possible, after studying the Ukrainian language course or by studying in an English-language program on the basis of bilateral agreements between V. N. Karazin Kharkiv National University and higher education institutions of partner countries, on the condition of obtaining the appropriate license.</p>

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

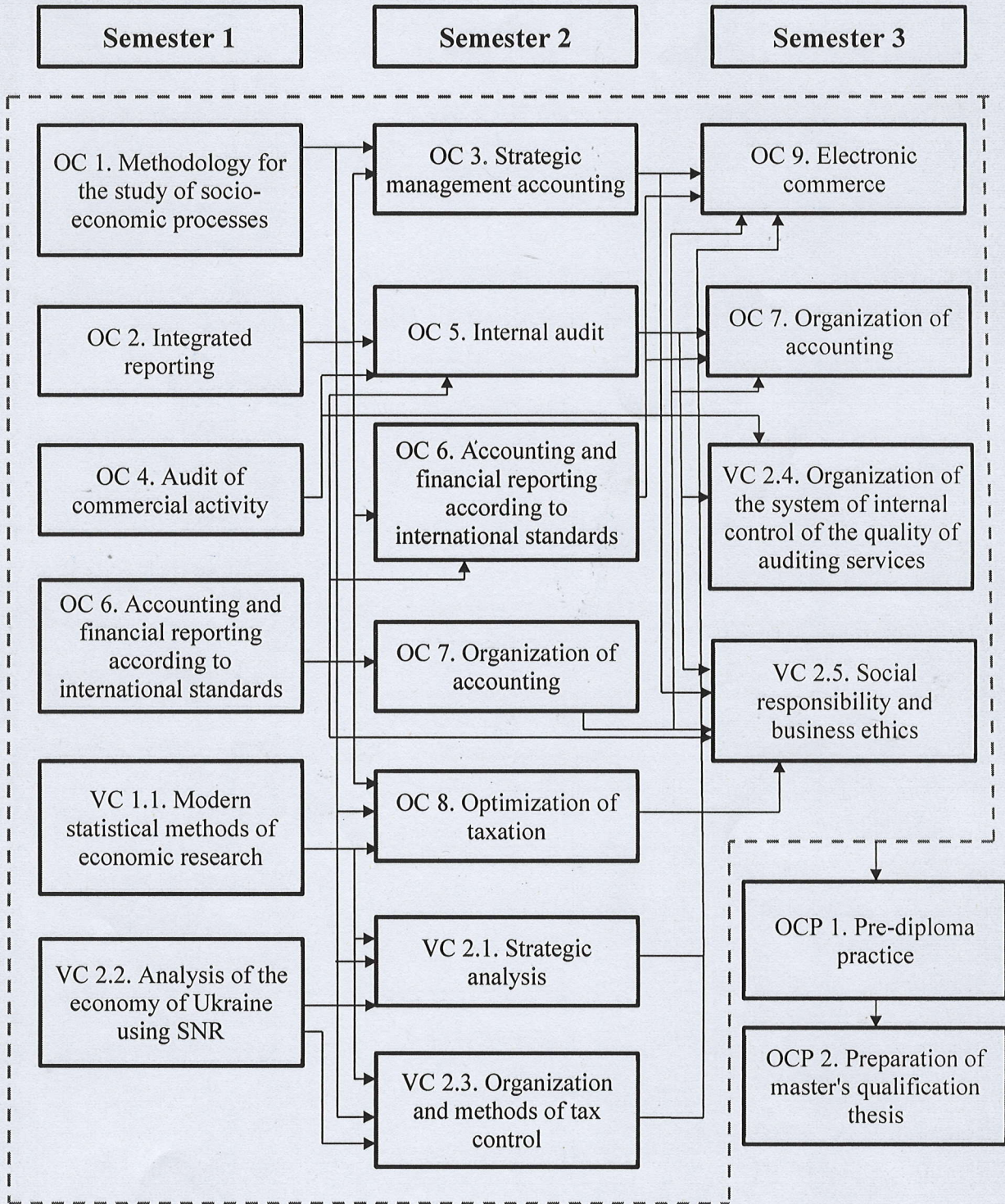
### 2.1 List of Program components

Code n/a	Components of the educational program (primary subjects, course projects, practices, qualification work)	Number of credits	Final control form
1	2	3	4
<b>1. Compulsory Educational Components (obligatory components – OC)</b>			
OC1	Research methodology of socio-economic processes	5	Credit
OC2	Integrated reporting	3	Credit
OC3	Strategic management accounting	6	Exam
OC4	Audit of commercial activity	5	Exam
OC5	Internal audit	5	Exam
OC6	Accounting and financial reporting according to international standards	8	Credit/ Exam
OC7	Accounting organization	8	Credit/ Exam
OC8	Optimization of taxation	4	Credit
OC9	Electronic commerce	4	Credit
OCP1.	Pre-diploma practice	6	Credit
OCP2.	Preparation of master's thesis	6	Exam
<b>The total volume of compulsory components</b>		60 credits (1800 hours)	
<b>2. Elective Educational Components (variable component – VC)</b>			
<i>2.1. General training cycle *</i>			
VC1.1	Elective component of general training 1	5	Exam
<i>2.2. Professional training cycle **</i>			
VC2.1.	Elective component of professional training 1	5	Exam
VC 2.2.	Elective component of professional training 2	6	Exam
VC2.3.	Elective component of professional training 3	4	Credit
VC2.4.	Elective component of professional training 4	5	Credit
VC2.5.	Elective component of professional training 5	5	Credit
<b>The total volume of elective components</b>		30 credits (900 hours)	
<b>TOTAL VOLUME OF THE EDUCATIONAL PROGRAM</b>		<b>90 credits (2700 hours)</b>	

\* 1 discipline is chosen from the catalog of selective disciplines of general training of the faculty with a total volume of 5 ECTS credits.

\*\* 5 disciplines are chosen according to the faculty's catalog of professional elective disciplines with a total volume of 25 ECTS credits.

## 2.2 Structural and logical scheme of the Program



### Distribution of academic disciplines by semesters

1 <sup>st</sup> semester	2 <sup>nd</sup> semester	3 <sup>rd</sup> semester
OC 1	OC 3	OC 7
OC 2	OC 4	OC 9
OC 5	OC 6	VC 2.4.
OC 6	OC 7	VC 2.5.
VC 1.1.	OC 8	OCP 1
VC 2.2.	VC 2.1.	OCP 2
	VC 2.3.	

### 3. Form of attestation of applicants of higher education

The attestation of persons studying at V. N. Karazin Kharkiv National University is carried out with the aim of establishing the actual compliance of the level of educational preparation with the requirements of the Program based on the analysis of the success of studies, the assessment of the quality of solving the activity tasks provided by this Program and the level of competences formed to solve activity tasks that may arise.

Attestation of students of higher education who receive a degreemaster's degree in accounting and taxation, carried out by the Examination Commission of V. N. Karazin Kharkiv National University from this profession, which may include representatives of employers and their associations, in accordance with the Regulation on the procedure for the creation and organization of the work of the Examination Commission for the attestation of applicants for higher education who receive a bachelor's degree, a master's degree (educational qualification level of a bachelor's, specialist, master's degree) at V. N. Karazin Kharkiv National University, approved by the Academic Council of V. N. Karazin Kharkiv National University.

Certification of the quality of training is carried out by the Examination Commission in the form of public defense of qualification work to establish compliance of the acquired learning results (competencies) with the requirements of higher education standards. A qualifying work is a master's work performed at the final stage of obtaining the second (master's) level of higher education.

Master's qualification work is carried out according to the topics determined by the Department of Statistics, Accounting and Audit of V. N. Karazin Kharkiv National University and should not contain plagiarism, fabrications and falsifications.

The content of the qualification paper is determined by its topic and involves solving a complex task or problem in the field of accounting, analysis, control, auditing and/or taxation.

The qualification work must be posted on the website of the institution of higher education or its structural unit, or in the repository of the institution of higher education.

Attestation of graduates of the educational program of the specialty "Accounting and Taxation" is completed by issuing a document of the established model on awarding him with a master's degree with the qualification of Master of Accounting and Taxation.

