

EDUCATIONAL AND PROFESSIONAL PROGRAM

«ACCOUNTING AND TAXATION IN INTERNATIONAL BUSINESS»

**of the second (master's) level of higher education
in specialty 071 Accounting and Taxation
area of knowledge 07 Management and administration
qualification: Master's degree
specialization «Accounting and Taxation in International Business»**

APPROVED,

THE ACADEMIC COUNCIL OF KNUTE

The head of the Academic Council

_____/A.A. Mazaraki/

(protocol №__ dated ____ 2021)

The educational program implementation, ____ 2021

Rector _____ / A.A. Mazaraki /

(order №__ dated ____ 2021)

AGREEMENT LIST
of educational and professional program of KNUTE

Agreed

Vice Rector on Scientific and Pedagogical Work

_____ N.V. Prytul'ska
_____ 2021

Agreed

Vice Rector on Scientific Work

_____ S.V. Melnichenko
_____ 2021

Agreed

Head of the Educational Department of KNUTE

_____ S.I. Kaminsky
_____ 2021

Agreed

Head of the Curriculum and Instruction Department of KNUTE

_____ T.V. Bozhko
_____ 2021

Agreed

Dean of the Faculty of Finance and Accounting of KNUTE

_____ T.V. Kaneva
_____ 2021

Agreed

Head of the Department of Accounting and Taxation

_____ O.V. Fomina
_____ 2021

Agreed

Head of ensuring Specialties of KNUTE

_____ O.B. Фоміна
_____ 2021

Agreed

Guarantor of the educational program of KNUTE

_____ M.M. Benko
_____ 2021

Agreed

Head of the audit department LLC «BDO»

_____ O. V. Mukvich
_____ 2021

Agreed

Executive Director FPBAU

_____ V.H. Lehka
_____ 2021

Agreed

Representative of Student Government Council of Faculty/ Specialty «Accounting and Taxation»

_____ D.M. Strelchuk
_____ 2021

INTRODUCTION

Developed by a working group consisting of:

1. Olena Fomina
Head of the Department of Accounting and Taxation,
Doctor of Economics, Professor – head of the working
group
2. Anatoliy Mazaraki
Rector, Doctor of Economics, Professor
3. Mykola Benko
Professor of Accounting and Taxation Department,
Doctor of Economics, Professor
4. Svitlana Korol
Professor of Accounting and Taxation Department,
Doctor of Economics, Associate Professor
5. Tetiana Kaneva
dean of FFA, PhD in Economics, Associate Professor
6. Olena Avhustova
Associate Professor of Accounting and Taxation
Department, PhD in Economics, Associate Professor
7. Olha Romashko
Associate Professor of Accounting and Taxation
Department, PhD in Economics, Associate Professor
8. Alla Shapovalova
Associate Professor of Accounting and Taxation
Department, PhD in Economics, Associate Professor
9. Halyna Umantsiv
Associate Professor of Accounting and Taxation
Department, PhD in Economics, Associate Professor
10. Volodymyr Hordopolov
Professor of financial Analysis and Audit Department,
Doctor of Economics, Associate Professor
11. Victoriia Miniaylo
Associate Professor of financial Analysis and Audit
Department, PhD in Economics, Associate Professor
12. Olena Mukvich
Head of the audit department LLC «BDO»
13. Valentyna Lehka
Executive Director FPBAU
14. Bohdana Voychenko
4th year student, Qualification : Bachelor of higher
education, specialty «Accounting and Taxation»

Reviews - External Stakeholder analysis:

1. Head of the audit department LLC «BDO» Olena Mukvich
2. Executive Director FPBAU Valentyna Lehka

1. Profile of the educational program in the specialty 071 «Accounting and Taxation» (on specialization «Accounting and Taxation in International Business»)

1 – General information	
Full name of IHE and structural subdivision	Kyiv National University of Trade and Economics Faculty of Finance and Accounting Department of Accounting and Taxation
The degree of higher education and the name of the qualification in the language of the original	Master's Degree in Higher Education Specialty «Accounting and Taxation» Specialization «Accounting and Taxation in International Business»
The official name of the educational program	«Accounting and Taxation in International Business»
Type of diploma and the volume of the educational program	Master's diploma, single, 90 ECTS credits, 1 year 4 months
Accreditation	Ministry of Education and Science of Ukraine, Ukraine, the validity period for accreditation: 2014 - 2024
Cycle / Level	NQF of Ukraine – 7 th level, FQ-EHEA – second cycle, EQF-LLL– 7 th level.
Prerequisites	Availability of a Bachelor's degree
Language(s) of teaching	Ukrainian
The validity period of the educational program	2020–2024
Internet address of the permanent placing of the educational program description	https://knute.edu.ua
2 – The purpose of the educational program	
Training of highly qualified specialists capable on the basis of international legislation in the field of accounting and taxation to form and interpret information in the system of integrated reporting necessary for decision-making at all levels of enterprise management	
3 - Characteristics of the educational program	
Subject area (branch of knowledge, specialty, specialization)	Branch of knowledge - 07 «Management and Administration» Specialty – 071 «Accounting and Taxation» Specialization – «Accounting and Taxation in International Business»
Orientation of the Educational Programme	Educational and professional, applied, research
The main focus of the educational program and specialization	Special. Provides training for specialists in the field of accounting and taxation in international companies on the basis of international law, modern theories and systems, advanced methods of accounting, analysis, control and taxation, development, implementation and use of information technology and automated accounting systems; accounting and analytical tools for assessing the value of business and innovative methodological approaches to the use of accounting information in making management and economic decisions. The list of competencies and program learning outcomes is harmonized with the requirements of the International Accounting

	Education Standards Board (IAESB). Key words: accounting, taxation, international business, control, analysis, accounting outsourcing, tax management, international audit.
Features of the program	The program provides the ability to solve complex tasks in the field of international activities of the enterprise, including accounting and taxation of international economic transactions, the activities of international (transnational) corporations.
4 – Suitability of graduates for employment and further training	
Suitability for employment	<p>Graduates may work in professions according to the National Classification of Professions DK 003:2010:</p> <ul style="list-style-type: none"> ✓ Heads of Financial, Accounting, Economic and Administrative Departments, other managers – 1231 ✓ Chief State Tax Inspector/Auditor – 1229.1. ✓ Chief Accountant – 1231.1 ✓ Director of a small firm – 1317 ✓ Accounting Manager – 1475.2 ✓ Teacher of a higher education institution – 2310.2 ✓ Professionals in the field of auditing and accounting – 2411 ✓ Researchers (auditing and accounting) – 2411.1 ✓ Auditors and Accountants (Accountant Expert; Accountant Controller) – 2411.2 ✓ Analyst on financial and economic security – 2414.2 ✓ Specialist Accountant – 2419 ✓ Business Efficiency Consultant – 2419.2 ✓ Auditor – 2419.3 ✓ Economist of Accounting and Business Analysis – 2441.1 ✓ Accountant – 3433 ✓ Inspector Auditor – 3439 ✓ Tax Inspector/Auditor – 3443 <p><i>Employment in leading enterprises with foreign investment, international consulting and auditing companies; state (executive) authorities with the special competencies in accounting, auditing, taxation, control; divisions of multinational corporations, enterprises being the subjects of foreign economic activity, small and medium business and higher-educational institutions.</i></p>
Further training	<p>Opportunity to study according to the programs of the third level of higher education.</p> <p><i>The possibility of obtaining professional international certificates according to CIMA, CAP/CIPA standards / programs.</i></p> <p>Acquisition of additional qualifications at postgraduate level.</p>
5 – Teaching and evaluation	
Teaching and learning	Student-centered and problem-oriented learning. The student chooses the direction of research during the first year of study. During the last year of studying, most of the time is devoted to the preparation of the final qualifying work, which is presented ("defended") before a committee of scientists, practitioners, government officials, professional organizations.
Evaluation	Written examinations, credits, practice and final qualification work. Evaluation is carried out in accordance with the

	Regulations on the Assessment of Student and Graduate Student Learning Outcomes and the Regulations on the Organization of the Educational Process.
6 – Program competencies	
Integral competence	Ability to solve complex tasks and problems in the field of professional activities in accounting, analysis, control, audit, taxation or in the learning process, which involves research and/or innovation and is characterized by uncertainty of conditions and requirements.
General competencies (GC)	GC01. Ability to identify put and solve problems. GC02. Ability to communicate in a foreign language. GC03. Skills in the use of information and communication technologies. GC04. Ability to carry out the research at an appropriate level. GC05. Ability to generate new ideas (creativity). GC06. Ability to search, process and analyze information from various sources. GC07. Ability to work in an international context. GC08. Ability to communicate with representatives of other professional groups of different levels (with experts from other fields of knowledge / types of economic activity). GC09. Appreciating and respecting for diversity and multiculturalism. GC10. Ability to act on the basis of moral and ethical reasoning. GC11. Ability to evaluate and ensure the quality of work.
Professional competence of the specialty (PC)	PC 01. 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 <i>International Business in particular</i> . PC 02. Ability to organize the accounting process and regulate the activities of its performers in accordance with the requirements of enterprise management and <i>International Business in particular</i> . PC 03. Ability to apply the theoretical, methodological, practical approaches to the organization of accounting, control, planning and optimization of tax calculations <i>in accordance with International Tax Law in particular</i> . PC 04. Ability to form the financial statements according to the international standards. Interpret the relevant information correctly, publish and use it to make the managerial decisions. PC 05. 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. PC 06. 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. PC 07. 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. PC 08. Ability to perform the administrative and managerial

	<p>functions in the field of activity of business entities and public sector bodies.</p> <p>PC 09. 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>PC 10. Ability to carry out the scientific researches in order to solve the actual tasks of the theory, methodology, organization and practice of accounting, audit, analysis, control and taxation.</p>
<p>7 – Program learning outcomes</p>	
	<p>PLO 01. 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>PLO 02. 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>PLO 03. Communicate in a foreign language orally and by the written and discuss the results of research and innovation.</p> <p>PLO 04. Organize, develop, model accounting systems and coordinate the activities of accountants considering the needs of management of business entities, and <i>International Business in particular</i>.</p> <p>PLO 05. 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.</p> <p>PLO 06. 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.</p> <p>PLO 07. Develop the internal standards and forms of managerial and other reporting of business entities.</p> <p>PLO 08. Substantiate the choice of the optimal system of taxation of an entity's business under current Tax Law.</p> <p>PLO 09. 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.</p> <p>PLO 10. Collect, evaluate, analyze the financial and non-financial data to generate the relevant information for making the managerial decisions.</p> <p>PLO 11. Develop and evaluate the effectiveness of the control system of the business entities.</p> <p>PLO 12. 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.</p> <p>PLO 13. Know the international standards of quality control, audit, review, other assurance and related services in accordance with the requirements of the professional ethics.</p> <p>PLO 14. Substantiate the choice and procedure of application of</p>

	<p>managerial information technologies for accounting, analysis, audit and taxation in the system of making managerial decisions in order to optimize them.</p> <p>PLO 15. 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>PLO 16. Carry out the public business and scientific communications in order to solve the communication problems in state and foreign languages.</p> <p>PLO 17. 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>PLO 18. Use the norms of professional and academic ethics, the common standards of behavior and moral in interpersonal relationships with team members (team), consumers, contractors, contact audiences.</p> <p>PLO 19. Be able to design, plan and conduct the search and reconnaissance works, carry out their informational, methodical, material, financial and personnel support.</p>
8 – Resource support for the implementation of the program	
Personnel support	<p>The presence of a Department which is responsible for the training of graduates with a master's degree. The training of masters is provided by a qualified scientific and pedagogical staff of the Department, which includes 14 people with a scientific degree, academic rank and 5 Doctors of Sciences. The Head of the Department (the guarantor of educational program) has a scientific degree and academic rank for the relevant or related specialty as well as experience of scientific and pedagogical work at least 10 years.</p>
Material and technical support	<p>Educational audiences are equipped with modern demonstration equipment, computer rooms - the technique with the latest software versions.</p> <p>Availability of dormitories, cafeterias, dining rooms, medical centers, closed modern sports complexes, a football field with an artificial lawn, sports grounds, training and choreography halls, a concert hall, etc.</p>
Information and teaching and methodological support	<p>Availability of information support: The official web site of KNUTE; wireless access point to the Internet; corporate mail service.</p> <p>Library - 6 reading rooms, 7 subscriptions, the multimedia library, the hall of foreign literature, the hall of card and electronic catalogs, the hall of new revenues of literature, the IBA, special sectors - the sector of methodological publications KNUTE; the dissertation and abstracts.</p> <p>Presence of teaching and methodological support: Curriculum, schedule of educational process; a complex of teaching and methodological support for each discipline: programs and work programs; tasks for practical (seminar, laboratory) classes, recommendations for independent work, tasks or cases for controlling students' knowledge and abilities, methodological guidelines for the preparation of course papers, programs and work program of industrial practice, etc.</p>

	Training materials from each discipline of the curriculum, including monographs, textbooks, manuals, lecture notes, methodical materials for the certification of applicants.
9- Academic mobility	
National Credit Mobility	Agreements on academic mobility have been concluded on the basis of bilateral agreements between KNUTE and the ZVO of Ukraine
International Credit Mobility	Contracts for international academic mobility (Erasmus +), double diplomas, long-term international projects, internships, etc.
Teaching foreign applicants for higher education	Provides the opportunity to study foreign students of higher education. Teachers can teach subjects in a foreign language (English)

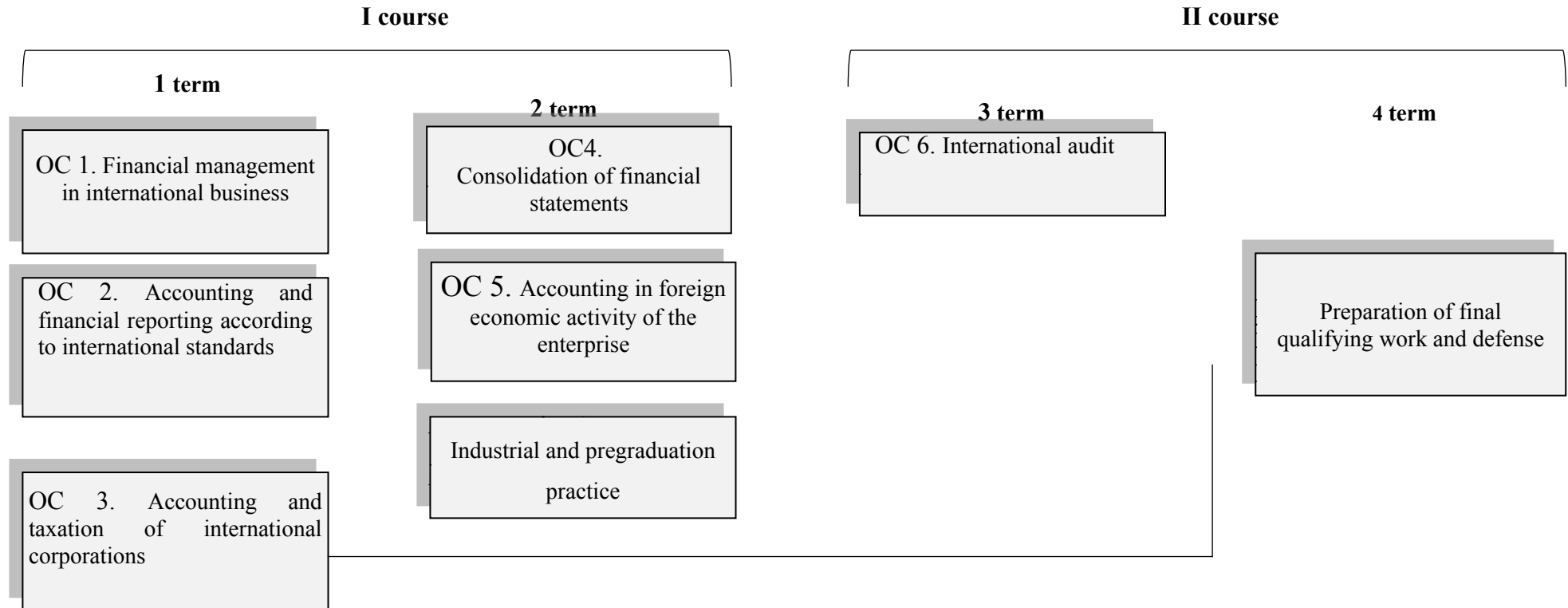
2. The list of components of the educational program and their logical consistency

2.1 List of components of EP

Code	Components of educational programs (disciplines, course projects (work), practice, qualifying examination, graduation thesis)	The number of credits
1	2	3
Obligatory Components of EP		
OC 1.	Financial management in international business	6
OC 2.	Accounting and financial reporting according to international standards	6
OC 3.	Accounting and taxation of international corporations	6
OC 4.	Consolidation of financial statements	7,5
OC 5.	Accounting in foreign economic activity of the enterprise	7,5
OC 6.	International audit	6
The Total Volume of Obligatory Components		39
Selected components of EP		
SC 1.	Taxes administration	6
SC 2.	Anti-crisis management of an enterprise	6
SC 3.	Internal Audit	6
SC 4.	Integrated reporting	6
SC 5.	Corporate governance in international companies	6
SC 6.	Management of foreign economic activity	6
SC 7.	Methodology and organization of scientific researches	6
SC 8.	International financial Law	6
SC 9.	International standards of professional ethics of accountants	6
SC 10.	Accounting policy of an enterprise	6
SC 11.	Accounting and analytical support for the economic security of enterprises	6
SC 12.	Tax consulting	6
SC 13.	Professional communication in a foreign language	6
SC 14.	Business intelligence systems in international business	6
SC 15.	Strategic managerial accounting	6
SC 16.	Transfer pricing	6
SC 17.	Enterprise value management	6
SC 18.	Forensic	6
The total volume of the Selected components		30
Practical training		
Industrial and pregraduation practice		9
Certification		
Preparation of final qualifying work and defense		12
THE TOTAL AMOUNT OF THE EDUCATIONAL PROGRAM		90

For all components of the educational program, the form of final control is an exam

2.2. Structural-logical scheme of EP



3. Forms of certification of applicants for higher education

Certification is carried out in the form of public defense of the final qualifying work.

The master's thesis involves solving a complex task or problem in the field of accounting, analysis, control, audit and / or taxation.

The final qualification work must not contain plagiarism, fabrication and falsification.

The final qualifying work should be posted on the website of the higher education institution or its structural unit, or in the repository of the higher education institution.

4. Matrix of correspondence of program competences to components of the educational program

Components competencies	OC 1	OC 2	OC 3	OC 4	OC 5	OC 6	SC 1	SC 2	SC 3	SC 4	SC 5	SC 6	SC 7	SC 8	SC 9	SC 10	SC 11	SC 12	SC 13	SC 14	SC 15	SC 16	SC 17	SC 18
GC 01		*	*		*	*			*			*	*			*		*		*	*			*
GC 02		*																	*					
GC 03	*	*	*	*	*	*						*						*		*				
GC 04	*	*	*	*	*	*					*	*	*	*				*						
GC 05	*											*												
GC 06		*	*			*							*			*			*			*		
GC 07	*	*	*	*	*	*					*	*		*	*			*	*			*		
GC08	*	*	*		*	*	*					*						*						
GC09	*									*		*									*			
GC10	*											*	*											
GC11		*	*	*	*	*														*	*			
PC 01		*	*		*											*	*				*			
PC 02		*	*	*	*					*	*					*	*							
PC 03		*	*				*											*				*		
PC04		*	*	*	*					*														
PC05	*				*			*				*					*			*	*		*	
PC06						*			*						*									*
PC07		*	*	*	*													*			*			*
PC08	*							*			*	*												*
PC09		*	*		*	*	*		*					*		*		*			*	*	*	*
PC10		*	*		*	*							*					*						

5. Matrix for providing software learning outcomes relevant components of the educational program

Components	Program learning outcomes																								
	OC 1	OC 2	OC 3	OC 4	OC 5	OC 6	SC 1	SC 2	SC 3	SC 4	SC 5	SC 6	SC 7	SC 8	SC 9	SC 10	SC 11	SC 12	SC 13	SC 14	SC 15	SC 16	SC 17	SC 18	
PLO01	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
PLO02		*	*	*	*																				
PLO03		*																	*						
PLO04		*	*		*				*							*									
PLO05		*															*						*		
PLO06	*	*	*		*						*	*										*			
PLO07				*												*	*					*			
PLO08			*				*							*				*					*		
PLO09		*	*	*	*				*													*	*		
PLO10				*				*																	
PLO11						*			*														*	*	
PLO12	*					*																			
PLO13						*			*																
PLO14			*	*	*	*												*							
PLO15		*	*	*	*	*							*					*							*
PLO16		*																	*			*			
PLO17		*	*	*	*	*	*	*	*	*	*							*	*	*	*	*	*	*	
PLO18	*	*	*	*	*	*							*	*	*										
PLO19		*								*	*	*	*	*	*				*						

