

**Ministry of Education and Science of Ukraine**  
**V.N. Karazin Kharkiv National University**

Educational and professional program

(educational and professional /educational and scientific)

Accounting, audit and business analytics

(program name)

second (Master's) level of higher education

(first (Bachelor's), second (Master's), third (Educational and Scientific))

Field of knowledge D Business, Administration and Law

(code, field of knowledge name)

Specialty D1 "Accounting and Taxation"

(code, specialty name)

APPROVED

Scientific Council of

V.N. Karazin Kharkiv National University

«17» 03 2025,

protocol No. 8

Entered into force from 2025-2026\_a.y.

by order of «18» 03 2025 No. 0114-1/142

Vice-Rector for Research and Academic Affairs



Oleksandr HOLOVKO

Kharkiv 2025

**LETTER OF AGREEMENT**  
**of the educational and professional program**  
**"Accounting, Audit and Business Analytics"**

The educational program was reviewed and approved by:

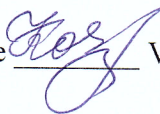
1. Scientific and Methodological Council of V.N. Karazin Kharkiv National University  
protocol No. 7 dated 14 of March 2025.

Chairman of the Scientific and Methodological Council,  
Vice-Rector for Research and Academic Affairs  Oleksandr HOLOVKO

2. Academic Council of the Education and Research Institute "Karazin Banking Institute",  
Protocol No. 7 dated March 14, 2025.

Head of the Academic Council of the Institute  
Candidate of Philosophy Sciences, Associate Professor  Anna CHKHEAILO

3. Scientific and Methodological Commission of Education and Research Institute "Karazin  
Banking Institute"  
Protocol No 8 dated March 14, 2025.

Head of Scientific and Methodical Commission of the Institute  Valeriia KOCHORBA

4. Department of Accounting and Taxation:  
Protocol No 11 dated March 14, 2025

Head of Department,  
Candidate of Economic Sciences, Associate Professor  Roman PISKUNOV

5. Departments providing mandatory educational components of the educational program

5.1. Department of Management, Business and Professional Communications:  
Protocol No 22 dated March 14, 2025

Head of the Department,  
Candidate of Economic Sciences, Associate Professor  Nadiia MOROZOVA

## PREAMBLE

Developed by a working group consisting of:

Surname, name	Name of position	Scientific degree, academic rank
The head of the working group is the guarantor of the educational program:		
Piskunov Roman	Head of the Department of Accounting and Taxation	PhD in Economic Sciences, Associate Professor of the Department of Accounting and Audit
Members of the Working Group:		
Shubina Svitlana	Associate Professor of Accounting and Taxation Department	PhD in Economic Sciences, Associate Professor of the Department of Analysis of Economic activities
Miroshnyk Oleksii	Associate Professor of Accounting and Taxation Department	PhD in Economic Sciences, Associate Professor of the Department of Accounting and Audit
Peniak Yuliia	Associate Professor of Accounting and Taxation Department	PhD in Economic Sciences, Associate Professor of the Department of Statistics and Economic Analysis

The following experts were engaged in the development of the educational program:

### **Representatives of higher education applicants:**

TISHCHENKO Alina, Head of the group on analysis and efficiency of commercial activity of PJSC «ABINBEV EFES in Ukraine»

VASILTSOVA Olga, Economist on accounting and analysis of economic activity, DAI Global LLC, project “Economic support of Ukraine”

LIUBIMOVA Svitlana, Vice President of Finance in Ovago Group

ANDRERENKO Kateryna, Head of the Student Council of the Karazin University Banking Institute, Kharkiv National University. V.N. Karazin;

KUTSENKO Yelizaveta, head of the trade union organization of students of the Institute "Karazin Banking Institute" of Kharkiv National University. V.N. Karazin.

### **Representatives of employers:**

ZINCHENKO Tetiana, Head of Accounting and Reporting Department, Chief Accountant of Housing Department of Kharkiv City Council

POCHEKANNOVA Svitlana, Chief Accountant of Municipal Enterprise "City Printing House"

MARCHENKO Liudmyla, Deputy Head of the Department, Head of the Department of servicing of administrators of budget and other clients of the Department of the State Treasury Service of Ukraine in Kharkiv, Kharkiv region, Doctor of Economics



SAVENKO Kseniia, Head of the Department of Finance of the Administration of districts of the Department of Budget and Finance of the Kharkiv City Council, Doctor of Economics, Associate Professor

**Developing the Program, the following requirements are taken into account:**

1. Standard of higher education in the specialty 071 "Accounting and taxation" of the field of knowledge 07 "Management and Administration" for the second (master's) level of higher education, approved and put into effect by the order of the Ministry of Education and Science of Ukraine No. 958 of 10.07.2019. URL: <https://mon.gov.ua/static-objects/mon/sites/1/vishcha-osvita/zatverdzeni%20standarty/2019/07/12/071-oblik-i-opodatkovannya-magistr.pdf>
2. On Higher Education: Law of Ukraine dated 01.07.2014 No. 1556-VII: as of September 5, 2025 URL: <https://zakon.rada.gov.ua/laws/show/1556-18#Text>.
3. On Education: Law of Ukraine of 05.09.2017 No. 2145-VIII: as of 27 berez. 2025 URL: <https://zakon.rada.gov.ua/laws/show/2145-19#Text>.
4. National Classifier of professions DK 003:2010: as of December 13 2024 URL: <https://zakon.rada.gov.ua/rada/show/va327609-10#Text>
5. On approval of the list of areas of knowledge and specialties for which the training of applicants for higher education is carried out: The Resolution of the Cabinet of Ministers. The Ministry of Ukraine dated 23.11.2011 № 1341: dated July 2, 2020 p. URL: <https://zakon.rada.gov.ua/laws/show/1341-2011-n#Text>.
6. On approval of the list of areas of knowledge and specialties for which the training of applicants for higher education is carried out: The Resolution of the Cabinet of Ministers. The Ministry of Ukraine dated 29.04.2015 № 266: dated February 25, 2025. URL: <https://zakon.rada.gov.ua/laws/show/266-2015-n#Text>.
7. On amendments to the list of areas of knowledge and specialties, which are preparing applicants for higher and professional pre-higher education: Resolution of the Cabinet. The Ministry of Ukraine of 30.08.2024 No. 1021. URL: <https://zakon.rada.gov.ua/laws/show/1021-2024-n#Text>.
8. On amendments to the list of areas of knowledge and specialties, which are preparing applicants for higher education : Resolution of the Cabinet of Ministers of Ukraine. The Ministry of Ukraine of 16.12.2022 No. 1392. URL: <https://zakon.rada.gov.ua/laws/show/1392-2022-n#Text>.
9. On amendments to certain standards of higher education : Order of the Ministry of Education and Science of Ukraine of 28.05.2021 No. 593. URL: <https://mon.gov.ua/static-objects/mon/sites/1/vishcha-osvita/zatverdzeni%20standarty/2021/06/08/Nakaz-593.vid.28.05.2021.pdf>
10. On amendments to certain standards of higher education : Order of the Ministry of Education and Science of Ukraine of 13.06.2024 No. 842. URL: <https://mon.gov.ua/static-objects/mon/sites/1/vishcha-osvita/zatverdzeni%20standarty/2024/Nakaz-842.vid.13.06.2024.pdf>
11. On approval and introduction of methodological recommendations for the development of higher education standards: Order of the Ministry of Education and Science of Ukraine of June 01, 2016 № 600 (with changes). URL: <https://mon.gov.ua/static-objects/mon/sites/1/vishcha-osvita/rekomendatsii-1648.pdf>
12. Strategic goals and intentions until 2030 of V.N. Karazin Kharkiv National University. URL: [https://karazin.ua/storage/static-content/source/documents/%D0%A1%D1%82%D1%80%D0%B0%D1%82%D0%B5%D0%B3%D1%96%D1%8F\\_2023.pdf](https://karazin.ua/storage/static-content/source/documents/%D0%A1%D1%82%D1%80%D0%B0%D1%82%D0%B5%D0%B3%D1%96%D1%8F_2023.pdf)
13. Resolution of the UN General Assembly of 25 September 2015 No. 70/1 "transforming our World: Agenda for Sustainable Development by 2030". Global Sustainable Development goals by 2030. URL: <https://www.unfpa.org/resources/transforming-our-world-2030-agenda-sustainable-development>

13. On the Sustainable Development goals of Ukraine for the period up to 2030 : Decree of the President of Ukraine of September 30, 2019 No. 722/2019. URL: <https://www.president.gov.ua/documents/7222019-29825>

14. Standards and recommendations for quality assurance in the European higher Education Area (ESG 2015). URL: [https://ihed.org.ua/wp-content/uploads/2018/10/04\\_2016\\_ESG\\_2015.pdf](https://ihed.org.ua/wp-content/uploads/2018/10/04_2016_ESG_2015.pdf)

15. On amendments to some laws of Ukraine regarding the development of individual educational trajectories and improvement of the educational process : The Law of Ukraine of 23.04.2024 № 3642-IX. URL: <https://zakon.rada.gov.ua/laws/show/3642-20#Text>

**Recommendations** of the professional association Federation of auditors, accountants and financiers of the agro-industrial complex of Ukraine

**Recommendations of a leading employer** in the field of "Business, Administration and Law" Head of the Department of Finance of the District Administrations of the Department of Budget and Finance of the Kharkiv City Council, Doctor of Economics, Associate Professor, Ph.D., Associate Professor K. Savenko

For more information on the update of the EP, amendments and additions, etc. in 2024

1. The discipline “Accounting Provision of Business” is added, it will be interesting for applicants who plan to work in the field of accounting and finance, since it provides them with the fundamental knowledge and skills necessary to work in this field, namely:

- basic accounting principles, including accounting rules, classification and accounting of assets, capital and liabilities, which helps them understand how to keep accounting and reporting;
- practical aspects of accounting, including the processing of primary documents, the formation of accounting registers and the preparation of financial statements, helps students to acquire the skills necessary to work as an accountant.
- analysis of financial statements, including calculation of financial indicators, assessment of the financial condition of the enterprise and identification of risks, which helps them understand how to use the data of financial statements for managerial decision-making;
- the use of accounting and reporting software helps students acquire the skills necessary to work in modern conditions;
- regulatory acts that regulate accounting and reporting, which helps them understand the requirements for accounting and reporting.

For more information on the update of the EP, amendments and additions, etc. in 2025

1. The correspondence matrix of program competencies to program components, as well as a matrix of software learning outcomes by the relevant components were reconsidered. In particular, the changes made it possible to better structure the content of the training, ensuring the coordination of the structure and content of the working programs of academic disciplines with the expected program results. It also contributes to a clearer implementation of interdisciplinary connections and provides applicants with knowledge that allows them to integrate theoretical foundations with practical skills in the process of future professional activities.

2. Selected blocks are removed in favor of selective disciplines, unifying the last in terms of the amount of credits within the educational level. In particular, the changes made allow:

- to simplify the calculations of the total amount of credits in the semester;
- to combine disciplines without the risk of imbalance in each semester;
- to simplify administration of educational process management;
- to optimize the process of formation of educational plans;
- to form an individual educational trajectory;

- to expand the academic freedom of students;
- to focus on the choice of course content, not on credit counting;
- to simplify the mobility of applicants within academic exchange programs and facilitate the re-enrollment of disciplines.

3. There was a transference from the selective component to the main of the discipline "Audit and confirmation of reporting" and replacing the name of "Audit and tax regulation of business" (changed the content of the discipline and added tax audit) and introducing a new basic component "Analysis and control of business processes". This allowed to strengthen the program results of training, ensuring the acquisition of tax and control competencies, by expanding the mandatory educational components devoted to tax regulation, audit procedures and financial control. Such changes emphasize the specifics of the EPP as such, which trains specialists with a deep understanding of the mechanisms of tax administration and financial control instruments, which are extremely important for the effective management of modern enterprises. Strengthening tax and control competencies will also contribute to increasing the competitiveness of graduates in the labor market, especially in the areas of consulting, internal control and management audit.

4. The name of the EPP has been changed to "Accounting, Audit and Analytics of Business", which allowed avoiding partial use of words in the name of other specialties in the EPP and made it possible to better reflect the specifics of the educational component.

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

1. Marchenko L. – Deputy Head of the Department-Head of the Department of servicing of funds managers and other clients of the Department of the State Treasury Service of Ukraine in Kharkiv, Kharkiv region, Doctor of Science.

2. Savenko K. – Head of the Department of financing of districts' administrations of the Department of Budget and Finance of the Kharkiv City Council, Doctor of Economics, Associate Professor

3. Liubimova S. – Vice President of Finance in Ovago Group.

**1. PROFILE OF EDUCATIONAL AND PROFESSIONAL PROGRAM**  
**in the specialty D1 "Accounting and Taxation"**  
**the Educational and Professional Program "Accounting, Audit and Business Analytics"**

<b>1 – General provisions</b>	
<b>Full name of the higher education institution and structural division</b>	V. N. Karazin Kharkiv National University Education and Research Institute "Karazin Banking Institute"
<b>The official name of the program</b>	Облік, аудит та аналітика бізнесу / Accounting, Audit and Business Analytics
<b>Level of higher education</b>	Master's
<b>Educational qualification</b>	Degree of Higher Education - Master; Specialty D1 "Accounting and Taxation"; Educational program "Accounting, Audit and Business Analytics"
<b>Type of diploma and scope of the educational program</b>	Master's diploma, single, 90 ECTS credits, study period – 1 year 4 months
<b>Availability of accreditation</b>	Specialty accreditation certificate: Series UD 21019705, valid until 01.07.2026
<b>Prerequisites</b>	A person has the right to obtain a Master's degree, provided on the basis of Bachelor's degree. Admission to study for higher education at the second (Master's) level under the educational and professional program "Accounting, Audit and Business Analytics" is carried out on a competitive basis in accordance with the "Rules of admission to study at V.N. Karazin Kharkiv National University, approved by the Academic Council
<b>Language(s) of instruction</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 educational program</b>	<a href="http://kbi.karazin.ua/osvitni-programi/">http://kbi.karazin.ua/osvitni-programi/</a>
<b>2 – The aim of the educational program</b>	
<b>The aim of the program</b>	Training of highly qualified specialists in accounting and taxation, possessing modern economic thinking, theoretical knowledge and practical skills, capable of solving complex problems and problems of development of enterprises and organizations on the basis of mastering general and professional competencies.
<b>3 – Details of the educational program</b>	
<b>Subject area (field of knowledge, specialty)</b>	Area of expertise D "Business, Administration and Law " Specialty D1 "Accounting and Taxation" Educational and professional program "Accounting, Audit and Business Analytics" Object (s) of study and activity: System of accounting, audit and analysis of financial and economic activities of enterprises, principles,

	<p>mechanisms and methods of management of accounting processes, taxation and financial control.</p> <p>Training objectives:</p> <p>Training of specialists capable of solving complex problems and problems in the field of accounting, audit and taxation, which involves conducting research, introducing innovative approaches and applying modern methods of analyzing business processes.</p> <p>Theoretical content is made up of concepts, categories, theories and concepts of accounting science, which determine trends and patterns of functioning of accounting, taxation and audit in the conditions of the modern business environment.</p> <p>Methods, techniques and technologies: modern methods of accounting, audit, financial analysis and management accounting, automation technologies of accounting processes.</p> <p>Tools: information and analytical software products and systems for accounting, audit and business process management.</p>
<b>Orientation of the educational program</b>	<p>The educational program is aimed at obtaining professional competencies by applicants that ensure successful professional activities in accounting, audit, taxation and economic analysis in the field of business and law administration through the use of various forms of accounting and information systems; use of modern control methods; preparation of all types of reporting (financial, tax, management); analysis of economic activity of economic entities and analysis of interaction of their components for solving theoretical and practical problems that are actualized in modern conditions.</p> <p>The program provides an integrated approach to the formation of the ability to engage in professional activities in the field of accounting, audit, taxation and economic analysis and implements this through an organic combination of training and practical training, including dual education.</p>
<b>The main focus of the educational program and specialization</b>	<p>The emphasis of the program is the training of highly qualified specialists capable of identifying and solving complex problems and problems in the field of accounting, analysis, audit and taxation.</p> <p>Keywords: accounting, taxation, analysis, audit, economic business processes</p>
<b>Programme peculiarities</b>	<p>Organization of independent educational and scientific work of students using various, including distance learning methods, taking into account the specifics of accounting, auditing and business process management.</p> <p>Mastering modern professional knowledge and skills in</p>



	<p>the field of accounting, auditing and taxation.</p> <p>Application of an integrated approach in the formation of a specialist practitioner with an emphasis on the practical orientation of training (dual education, the dominance of practical training with the involvement of employers in the educational process; implementation of training business courses, simulations of real accounting processes).</p> <p>Combination in the process of learning science and practice.</p> <p>The educational process involves conducting students' own scientific research with the preparation of analytical reports, essays, scientific articles and abstracts on topics related to current trends in accounting, audit and financial analysis.</p> <p>Providing applicants with the soft skills and professional ethics necessary for effective communication, information management and decision-making in the field of accounting, auditing and taxation.</p>
<b>4 – Graduates' suitability for employment and further education</b>	
<b>Suitability for employment</b>	<p>Master of Accounting and Taxation is able to perform work in the context of professional groups and professional job titles in accordance with the National Classifier of Ukraine: Classifier of Professions (DK 003:2010 as amended):</p> <p>1120.1 Senior officials of state executive authorities</p> <p>1120.2 Senior local government officials</p> <p>1210 Heads of enterprises, institutions and organizations</p> <p>1229.1 Senior staff of the central government apparatus</p> <p>1229.3 Senior staff of local government</p> <p>1231 Heads of financial, accounting, legal and administrative departments and other managers</p> <p>131 Managers of small enterprises without management apparatus</p> <p>146 Managers (managers in financial activities</p> <p>2414 Professionals on financial and economic security of enterprises. Institutions and organizations</p> <p>2139.1 Researchers (other areas of computing);</p> <p>2351 Professionals in the field of teaching methods;</p> <p>2411.1 Researchers (audit, accounting);</p> <p>2411.1 Consultant researcher (audit, accounting);</p> <p>2411.2 Auditors and qualified accountants;</p> <p>2411.2 Accountant (with master's degree);</p> <p>2411.2 Accountant-expert;</p> <p>2411.2 Accountant-auditor;</p> <p>2411.2 Tax and Fee Advisor;</p> <p>2419.3 Public Service Professionals;</p> <p>2441.1 Researchers (economics);</p> <p>2441.2 Economist for Accounting and Business Analysis</p>

	They can work nationally and internationally.
<b>Further education</b>	The Master can continue education at the third (educational and scientific) level, as well as improve qualifications and receive additional postgraduate education.
<b>5 – Teaching and assessment</b>	
<b>Teaching and learning</b>	Teaching technologies: interactive, discussion lectures using multimedia equipment, seminars, practical classes, work in small groups, binary lectures, teamwork, business cases, business games, trainings, discussions, individual classes, practical training, consultations with teachers who develop analytical abilities and team skills.
<b>Assessment</b>	<p>Evaluation is carried out according to the ECTS-rating, 100-point and national scales.</p> <p>Forms of control are determined for each component of the educational program:</p> <ul style="list-style-type: none"> <li>- final control: test or exam;</li> <li>- current control: testing, blitz-survey, control work, Casestudy, protection of the results of group or individual analytical and calculation works, presentation, discourse, training-PBL (Problem-Based Learning), essay, colloquium, etc.</li> </ul>
<b>6 – Program competences</b>	
<b>Integral competence</b>	The ability to solve complex problems and problems in the sphere of professional activity in accounting, analysis, control, audit, taxation or in the process of training, which involves research and/or innovation and is characterized by uncertainty of conditions and requirements.
<b>General competences (GC)</b>	<p><b><i>General regulatory competencies:</i></b></p> <p>GC01. Ability to identify, set and solve problems.</p> <p>GC02. Ability to communicate in a foreign language.</p> <p>GC03. Skills in the use of information and communication technologies.</p> <p>GC04. Ability to conduct research at the appropriate level.</p> <p>GC05. Ability to generate new ideas (creativity).</p> <p>GC06. Ability to search, process and analyze information from different sources.</p> <p>GC07. Ability to work in an international context.</p> <p>GC08. Ability to communicate with representatives of other professional groups of different levels (with experts from other fields of knowledge/types of economic activity).</p> <p>GC09. Appreciation and respect for diversity and multiculturalism.</p> <p>GC10. Ability to act on the basis of ethical considerations (motives).</p> <p>GC11. Ability to assess and ensure the quality of work</p>

	<p>performed.</p> <p><b><i>General additional competences:</i></b></p> <p>GAC1. Ability for strategic thinking and making informed managerial decisions under conditions of uncertainty to achieve sustainable development goals.</p>
<b>Special (professional) competencies</b>	<p><b><i>Special regulatory competencies:</i></b></p> <p>SC01. The ability to form and use accounting information to make effective management decisions at all levels of enterprise management in order to increase the efficiency, effectiveness and social responsibility of business.</p> <p>SC 02. The ability to organize the accounting process and regulate the activities of its performers in accordance with the requirements of the enterprise management.</p> <p>SC 03. Ability to apply theoretical, methodological and practical approaches to the organization of accounting, control, planning and optimization of tax calculations.</p> <p>SC 04. The ability to form financial statements according to international standards, correctly interpret, publish and use relevant information to make effective management decisions.</p> <p>SC 05. Ability to apply methods and techniques of analytical support of modern management systems, taking into account the strategy of enterprise development in conditions of uncertainty, risk and/or asymmetry of information.</p> <p>SC 06. Use international standards of quality control, audit, inspection, other assurance and related services in compliance with professional ethics in the process of practical activity.</p> <p>SC 07. Ability to formulate tasks, improve methods and implement modern methods of financial and management accounting, analysis, audit and taxation – in accordance with the strategic goals of the enterprise.</p> <p>SC 08. Ability to perform administrative – managerial functions in the sphere of activity of economic entities, public sector bodies.</p> <p>SC 09. Ability to carry out activities to advise owners, management of the enterprise and other users of information in the field of accounting, analysis, control, audit, taxation.</p> <p>SC10. Ability to conduct scientific research in order to solve current problems of theory, methodology, organization and practice of accounting, audit, analysis, control and taxation.</p> <p><b><i>Special additional competences:</i></b></p> <p>SAC1. Ability to integrate knowledge in the fields of accounting, auditing, and analytics to solve complex practical and research tasks.</p> <p>SAC2. Ability to integrate analytical approaches to assess</p>

	the effectiveness of business models and to develop recommendations for their strategic improvement based on accounting, tax, and audit information.
<b>7 – Program learning outcomes</b>	
<b>Program learning outcomes</b>	<p>PO01. To be able to develop and improve their general cultural and professional level, independently master new methods of work and knowledge of a comprehensive vision of modern problems of economics and management.</p> <p>PO02. To know the theory, methodology and practice of forming accounting information on the stages of the accounting process and control for modern and potential management needs of business entities, taking into account professional judgment.</p> <p>PO03. To communicate fluently in a foreign language orally and in writing when discussing research and innovation results.</p> <p>PO04. To organize, develop, model accounting systems and coordinate the activities of accounting personnel, taking into account the needs of management of business entities.</p> <p>PO05. To possess innovative technologies, justify the choice and explain the use of a new methodology for the preparation and provision of accounting information for the management needs of the entity.</p> <p>PO06. To determine the information needs of users of accounting information in the management of the enterprise, provide advice to the management personnel of the entity on accounting information.</p> <p>PO07. To develop internal company standards and forms of management and other reporting of business entities.</p> <p>PO08. To justify the choice of the optimal system of taxation of the entity on the basis of current tax legislation.</p> <p>PO09. To form financial statements according to national and international standards for business entities at the corporate level, publish and use relevant information for managerial decision-making.</p> <p>PO10. To collect, evaluate and analyze financial and non-financial data to generate relevant information for management decision-making purposes.</p> <p>PO11. To develop and evaluate the effectiveness of the control system of economic entities.</p> <p>PO12. To justify innovative approaches to information support of the system of control over the use of resource potential of economic entities and public sector bodies, taking into account the strategy of business development.</p> <p>PO13. To know international standards of quality control, audit, inspection, other assurance and related services in</p>

	<p>compliance with professional ethics requirements.</p> <p>PO14. To justify the choice and procedure for the use of management information technologies for accounting, analysis, audit and taxation in the management decision-making system in order to optimize them.</p> <p>PO15. To apply scientific research methods in the field of accounting, audit, analysis, control and taxation and implement them in professional activities and business practice.</p> <p>PO16. To carry out public business and scientific communications to solve communication problems in the state and foreign languages.</p> <p>PO17. To prepare and justify conclusions to advise owners, management of the entity and other users of information in the field of accounting, analysis, control, audit, taxation.</p> <p>PO18. To observe the norms of professional and academic ethics, maintain balanced relations with members of the team (team), consumers, contractors, contact audiences.</p> <p>PO19. To be able to design, plan and conduct prospecting and intelligence work, carry out their information, methodological, material, financial and personnel support</p>
<b>8 – Resource support for program implementation</b>	
<b>Specific characteristics of personnel support</b>	<p>The specialty support group consists of scientific and pedagogical workers who are qualified in accordance with the specialty D1 "Accounting and Taxation," work at the University at the main place of work, have more than five years of scientific and pedagogical work (the head of the working group has at least 10 years of experience), meet the approved qualification requirements in accordance with the licensing conditions for educational activities (at least four achievements in professional activity over the past five years). All members of the support group have a degree and academic title.</p> <p>Scientific and pedagogical workers involved in the implementation of the educational and professional program, according to their qualifications, correspond to the profile and direction of the teaching disciplines, have the necessary experience of pedagogical work and practical work experience, which allows students to form a wide range of knowledge and skills.</p> <p>In order to improve the professional level, all scientific and pedagogical workers undergo an internship once every five years.</p>
<b>Specific characteristics of material and technical support</b>	<p>Material and technical support, the state of structures, premises, educational areas necessary for the organization of high-quality training of masters in the specialty D1</p>



	<p>"Accounting and Taxation" meets state requirements, state building codes and requirements of industry standards. All training and administrative facilities meet safety requirements and provide lighting and air conditions. Students who need a hostel are provided with it. All applicants are provided with equipment, equipment and software of specialized computer laboratories that ensure the implementation of the curriculum of educational programs.</p>
<p><b>Specific characteristics of information and educational and methodological support</b></p>	<p>Educational and informational support for the preparation of masters in the specialty D1 "Accounting and Taxation" is carried out in accordance with the approved educational and professional program "Accounting, Audit and Business Analytics," curriculum, requirements of regulatory and educational and methodological documents on higher education.</p> <p>Textbooks, manuals, reference and other educational literature on the specialty in the Central Scientific Library of the National University named after V.N. Karazin (including in electronic form).</p> <p>Domestic and foreign professional periodicals in the library with a degree in Accounting and Taxation. Access to databases of periodicals in English (Web of Science, Scopus).</p> <p>Educational and methodological support in the Moodle system.</p> <p>Information resources on the Internet, on the official website of the University and students' open access to educational resources through the Institute's website.</p> <p>University repository, which promotes the popularization of scientific achievements of the institute, increasing its rating due to an increase in the level of citation of scientific works of teaching staff (NPP).</p> <p>The current distance learning system provides independent and individual work for students of the specialty D1 "Accounting and Taxation" of the master's degree.</p> <p>Educational and methodological and informational support for the preparation of masters is carried out in accordance with the approved educational and professional program, curriculum, requirements of regulatory and educational documents on higher education.</p>
<p><b>9 – Academic mobility</b></p>	
<p><b>National credit mobility</b></p>	<p>Based on bilateral agreements between V.N. Karazin Kharkiv National University and universities of Ukraine. In case of transfer to study from other institutions of higher education of Ukraine and/or parallel training in</p>

	other institutions of higher education, the credits received in these institutions are credited to the total amount of credits provided by the program, provided that the content of the disciplines studied in another institution of higher education, the program results of their study and acquired competencies, the study of which is provided by the program, without retaking these disciplines
<b>International credit mobility</b>	Based on the agreement on cooperation within the framework of the Erasmus + Program. Partner universities with which the V. N. Karazin Kharkiv National University cooperates under the double diploma program.
<b>Education of foreign students of higher education</b>	Training of foreign applicants for higher education of the second (master's) level is carried out on general terms and signed bilateral agreements of applicants for higher education. Foreign citizens are accepted for training on the terms of the contract, if they have an educational qualification level of "bachelor" or "master" in accordance with the Law of Ukraine "On Higher Education."

## 2. LIST OF COMPONENTS OF THE EDUCATIONAL AND PROFESSIONAL PROGRAM AND THEIR LOGICAL SEQUENCE

### List of EP components

Code e/c	Components of the educational program (academic discipline, course projects (works), practices, qualification work)	Number of ECTS credits	Final assessment
<b>1. Mandatory components of EP</b>			
<b>1.1. Compulsory General Educational Components</b>			
MC 1	Banking Studio "Corporate Management"	5	credit
MC 2	Global Problems of Modernity	3	credit
<b>1.2. Compulsory Professional Educational Components</b>			
MC 3	Business Accounting	5	exam
MC 4	Organization of accounting	5	credit
MC 5	Financial statements	5	exam
MC 6	Taxation	5	credit
MC 7	Audit and tax regulation of business	5	exam
MC 8	Analysis and control of business processes	3	credit
MC 9	Research technologies in accounting and analytical processes	5	credit
MC 10	Research Training	5	credit
MC 11	Pre-diploma practice	10	credit
MC 12	Preparation of a qualifying master's thesis	10	Four-level scale evaluation
<b>Total scope of mandatory EP components</b>		<b>66</b>	
<b>2. Elective components of the EP *</b>			
<b>2.2. Elective Professional Educational Components</b>			
<i>4 disciplines are selected according to the catalogue of professional selective disciplines of Institute with a total volume of 24 ECTS</i>			
EC 2.2.1	Elective Professional Component from the Catalogue 1	6	exam
EC 2.2.2	Elective Professional Component from the Catalogue 2	6	exam
EC 2.2.3	Elective Professional Component from the Catalogue 3	6	exam
EC 2.2.4	Elective Professional Component from the Catalogue 4	6	exam
<b>Total volume of elective components of EP</b>		<b>24</b>	
<b>TOTAL VOLUME OF EDUCATIONAL PROGRAM</b>		<b>90</b>	

*\* the applicant chooses the Selective components of the OP in accordance with the Regulation on the organization of the educational process of the Kharkov National University named after V.N. Karazin, approved by the decision of the Academic Council of the University dated 24.02.25, protocol 7. To shape the educational trajectory of a higher education applicant, elective educational components are worth 3 or 6 ECTS credits. The selection is made from the catalogue of elective courses available at the following link: <http://kbi.karazin.ua/32004-2/>.*

### 3. STRUCTURAL AND LOGICAL SCHEME OF EP

<b>Mandatory disciplines 66 ECTS</b>		<b>Selective disciplines 24 ECTS</b>
Compulsory General Educational Components 8 ECTS	Compulsory Professional Educational Components 58 ECTS	Elective Professional (Specialized, Subject-Oriented) Educational Components 24 ECTS
<b>1 semester</b>		
MC 1 Banking Studio "Corporate Management" (5 credits, credit)	MC 3 Business Accounting (5 credits, exam) MC 4 Organization of accounting (5 credits, credit) MC 5 Financial Statements (5 credits, exam) MC 6 Taxation (5 credits, credit) MC 7 Audit and tax regulation of business (5 credits, exam)	
<b>2 semester</b>		
MC 2 Global Problems of Modernity (3 credits, credit)	MC 8 Analysis and control of business processes (3 credits, credit)	<i>Applicant selects FOUR selective catalogue components (total 24 credits)</i>
<b>3 semester</b>		
	MC 9 Research technologies in accounting and analytical processes (5 credits, credit) MC 10 Research Training (5 credits, credit) MC 11 Pre-diploma practice (without a break in study) (10 credits, credit) MC 12 Master's Qualification Thesis (10 credits, four-level scale evaluation)	

### 4. FORM OF CERTIFICATION OF APPLICANTS FOR HIGHER EDUCATION

The certification of graduates of the educational program "Accounting, Auditing, and Business Analytics" in the specialty D1 "Accounting and Taxation" is conducted openly and publicly in the form of a defense of the master's qualification thesis and concludes with the issuance of a standard-format document certifying the award of a Master's degree with the qualification: Master in Accounting and Taxation.

The qualification thesis must comply with the requirements of academic integrity and be published in the university's repository.

## 5. MATRIX OF THE CORRESPONDENCE OF PROGRAM COMPETENCES TO THE COMPONENTS OF THE EDUCATIONAL PROGRAM

Program competencies			Educational components											
			Compulsory General Educational Components		Compulsory Professional Educational Components									
			MC 1	MC 2	MC 3	MC 4	MC 5	MC 6	MC 7	MC 8	MC 9	MC 10	MC 11	MC 12
Integral competence			+	+	+	+	+	+	+	+	+	+	+	+
General Competence	General regulatory competencies (GC)	GC 01		+		+		+	+	+	+	+		+
		GC 02	+									+	+	+
		GC 03	+	+	+	+	+	+	+			+	+	+
		GC 04		+	+	+	+	+		+	+	+	+	+
		GC 05		+				+		+	+	+	+	+
		GC 06		+	+	+	+	+	+	+	+	+	+	+
		GC 07		+	+	+	+	+		+		+		+
		GC 08		+	+	+	+		+			+	+	+
		GC 09	+	+										+
		GC 10		+	+	+		+		+		+	+	+
		GC 11		+	+	+	+	+	+	+		+	+	+
	General additional competences (GAC)	GAC1	+	+			+	+	+	+	+	+	+	+
Special Competence	Special regulatory competencies (SC)	SC 01	+		+	+	+		+	+			+	+
		SC 02	+		+	+	+		+				+	+
		SC 03	+		+	+	+	+	+	+	+	+	+	+
		SC 04	+				+		+					+
		SC 05	+					+		+	+	+	+	+
		SC 06	+				+		+	+		+		+
		SC 07	+		+	+	+	+	+	+	+	+	+	+
		SC 08			+			+						+
		SC 09			+	+	+		+	+				+
		SC 10			+	+	+		+	+	+	+	+	+
	Special additional competences (SAC)	SAC1				+			+		+	+	+	+
		SAC2			+	+	+		+	+	+		+	+



## 6. MATRIX FOR PROVIDING PROGRAM LEARNING OUTCOMES (PO) WITH THE CORRESPONDING COMPONENTS OF THE EPP

Program learning outcomes	Educational components											
	Compulsory General Educational Components		Compulsory Professional Educational Components									
	MC 1	MC 2	MC 3	MC 4	MC 5	MC 6	MC 7	MC 8	MC 9	MC 10	MC 11	MC 12
PO 01	+	+	+	+	+	+	+	+	+		+	+
PO 02			+	+	+		+	+		+	+	+
PO 03	+								+	+	+	+
PO 04			+	+	+							+
PO 05				+	+					+	+	+
PO 06	+		+	+	+			+			+	+
PO 07			+	+			+				+	+
PO 08						+	+					+
PO 09				+	+						+	+
PO 10		+	+	+	+	+	+	+			+	+
PO 11							+	+			+	+
PO 12							+	+		+		+
PO 13	+						+	+				+
PO 14			+	+		+	+	+			+	+
PO 15		+		+	+		+	+	+	+	+	+
PO 16	+	+	+			+			+	+	+	+
PO 17		+		+	+	+					+	+
PO 18	+	+	+	+					+	+	+	+
PO 19		+							+	+	+	+

Guarantor of the educational program, PhD in Economics, Associate Professor



Roman PISKUNOV