

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

Educational and professional program

(educational and professional /educational and scientific)

Business Analytics and Auditing

(program name)

first (Bachelor'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

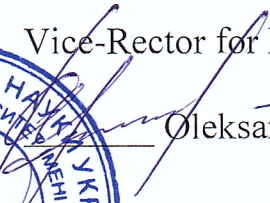
«17» 03 2025,

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.

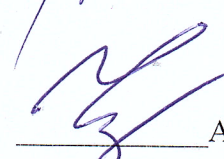
**LETTER OF AGREEMENT**  
**of the educational and professional program**  
**"Business Analytics and Auditing"**

The educational program was reviewed and approved by:

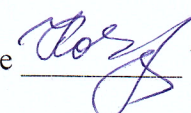
1. Scientific and Methodological Council of V.N. Karazin Kharkiv National University  
protocol No. 7 dated 14 of March 2025.

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  
PhD in Philosophy, 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,  
PhD in Economics, Associate Professor  Roman PISKUNOV

5. Departments providing mandatory educational components of the educational program

5.1. Department of Banking Business and Financial Technologies:  
Protocol No 9 dated March 14, 2025.

Head of the Department,  
Doctor of Economics, Professor  Galyna AZARENKOVA

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

Head of the Department,  
PhD in Economics, Associate Professor  Nadiia MOROZOVA

5.3. Department of Information Technologies and Mathematic Modeling  
Protocol No 9 dated March 14, 2025.

Head of the Department,  
PhD in Pedagogical Sciences, Associate Professor  Natalia STIAHLYK

## 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:		
Peniak Yuliia	Associate Professor of the Department of Accounting and Taxation	PhD in Economics, Associate Professor of the Department of Statistics and Economic Analysis
Members of the working group:		
Piskunov Roman	Head of the Department of Accounting and Taxation	PhD in Economics, Associate Professor of the Department of Accounting and Auditing
Miroshnyk Oleksii	Associate Professor of the Department of Accounting and Taxation	PhD in Economics, Associate Professor of the Department of Accounting and Auditing
Shubina Svitlana	Associate Professor of the Department of Accounting and Taxation	PhD in Economics, Associate Professor of the Department of Analysis and Economic Activities

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 Olha, 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

ANDRENKO Kateryna, Head of the Student Council of the Education and Research Institute "Karazin Banking Institute", V.N. Karazin Kharkiv National University;

KUTSENKO Yelyzaveta, Head of the Students' Trade Union Organization of the Education and Research Institute "Karazin Banking Institute", V.N. Karazin Kharkiv National University.

### **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 the municipal enterprise "City Printing House"

MARCHENKO Liudmyla, Deputy Head of the Department, Head of the Department of Servicing Budget Administrators and Other Clients of the State Treasury Service of Ukraine in Kharkiv, Kharkiv region, Doctor of Finance

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

### **Developing the Program, the following requirements have been 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 first (Bachelor's) level of higher education, approved and put into effect by order of the Ministry of Education and Science of Ukraine No. 1260



- dated 19.11.2018. URL: <https://mon.gov.ua/static-objects/mon/sites/1/vishcha-osvita/zatverdzeni%20standarty/2019/05/06/071-oblik-i-opodatkovannya-bakalavr-1.pdf>
2. On Higher Education: Law of Ukraine dated 01.07.2014 No. 1556-VII: as of March 5, 2025. URL: <https://zakon.rada.gov.ua/laws/show/1556-18#Text>.
3. On Education: Law of Ukraine dated 05.09.2017 No. 2145-VIII: as of March 27, 2025. URL: <https://zakon.rada.gov.ua/laws/show/2145-19#Text>.
4. National Classifier of Occupations DK 003:2010: as of December 13, 2024. URL: <https://zakon.rada.gov.ua/rada/show/va327609-10#Text>
5. On approval of the National Qualifications Framework: Resolution of the Cabinet of Ministers of Ukraine dated 23.11.2011 No. 1341: as of July 2, 2020. URL: <https://zakon.rada.gov.ua/laws/show/1341-2011-п#Text>.
6. On approval of the list of fields of knowledge and specialties in which higher education applicants are trained: Resolution of the Cabinet of Ministers of Ukraine dated 04/29/2015 No. 266: as of February 25, 2025. URL: <https://zakon.rada.gov.ua/laws/show/266-2015-п#Text>.
7. On amendments to the list of fields of knowledge and specialties in which applicants for higher and professional pre-higher education are trained: Resolution of the Cabinet of Ministers of Ukraine dated 08/30/2024 No. 1021. URL: <https://zakon.rada.gov.ua/laws/show/1021-2024-п#Text>.
8. On amendments to the list of fields of knowledge and specialties in which higher education applicants are trained: Resolution of the Cabinet of Ministers of Ukraine dated 16.12.2022 No. 1392. URL: <https://zakon.rada.gov.ua/laws/show/1392-2022-п#Text>.
9. On amendments to some higher education standards: Order of the Ministry of Education and Science of Ukraine dated May 28, 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 dated June 13, 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 implementation of Methodological Recommendations for the Development of Higher Education Standards: Order of the Ministry of Education and Science of Ukraine dated June 1, 2016 No. 600 (as amended). 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. UN General Assembly Resolution No. 70/1 of September 25, 2015, "Transforming Our World: The 2030 Agenda for Sustainable Development." Global Sustainable Development Goals for 2030. URL: <https://www.unfpa.org/resources/transforming-our-world-2030-agenda-sustainable-development>
14. On the Sustainable Development Goals of Ukraine for the period until 2030: Decree of the President of Ukraine dated September 30, 2019 No. 722/2019. URL: <https://www.president.gov.ua/documents/7222019-29825>
15. 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)
16. On Amendments to Certain Laws of Ukraine Regarding the Development of Individual Educational Trajectories and Improvement of the Educational Process: Law of Ukraine No. 3642- IX of April 23, 2024. URL: <https://zakon.rada.gov.ua/laws/show/3642-20#Text>

**Recommendations** of the NGO "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 Financing Districts Administration of the Department of Budget and Finance of Kharkiv City Council, Doctor of Economics, Associate Professor, Ph.D in Economics, Kseniia Savenko

Additional information on updating the OP, making changes and additions, etc. in 2024.

The updating of the educational and professional program was carried out in accordance with the Regulations on Educational Programs for Training Applicants for Higher Education at V.N. Karazin Kharkiv National University. The following changes have been made:

1. The discipline MC 26 "Financial Accounting according to National Standards" was renamed to "Financial Accounting" without changing credits;

2. To enhance the quality of applicants' training, the educational and professional trajectory was improved by streamlining the components of the educational program by transferring the disciplines of the elective block of the VI semester, namely: "Software for Economic Analysis" and "Decision-Making Methods in Analysis and Auditing" to elective disciplines according to the catalogue.

At the same time, the disciplines from the Elective block according to the catalogue were moved to the Elective block of the VI semester, namely "Financial Reporting" and "Organization and Audit Methodology".

3. In the VII semester, the discipline "Accounting and Reporting in Budgetary Institutions", which was in the Elective block, was moved to the Elective disciplines according to the catalogue. At the same time, the discipline "Bank Financial Reporting" was moved from the Elective disciplines according to the catalogue to the Elective block of the VII semester, which now include two disciplines "Financial Accounting in Banks" and "Bank Internal Audit".

Thus, for the convenience of forming the load, for all training courses, all mandatory components are in the fall semester, and elective disciplines in the spring semester.

The use of elective blocks is due to the need to form a consistent and continuous individual educational trajectory for a higher education applicant, based on the logical and structural construction of intersubject connections. This approach allows to enhance the synergistic effect of forming professional competencies of higher education applicants. These are mainly elective disciplines of the professional training cycle and can be taught in any semester without a clear link to prerequisites. All these disciplines have 4 credits and a final form of control "credit".

4. The final form of control for the discipline "Professional Business Case" has been changed to a credit.

Additional information on updating the OP, making changes and additions, etc. in 2025.

The updating of the educational and professional program was carried out in accordance with the Regulations on Educational Programs for Training Applicants for Higher Education at V.N. Karazin Kharkiv National University. The following changes were made:

1. The matrices of compliance of program competencies with program components, as well as the matrices of ensuring program learning outcomes with the corresponding components, were revised. In particular, the changes made allowed for a better structuring of the content of the training, ensuring the coordination of the structure and content of the work programs of educational disciplines with the expected program results. This also contributes to a clearer implementation of interdisciplinary connections and provides applicants with knowledge that allows them to integrate theoretical principles with practical skills in the process of future professional activity.

2. The catalogue of elective disciplines has been updated and elective components have been removed in favor of elective disciplines, unifying the latter 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 easily combine disciplines without the risk of imbalance in each semester;
- to simplify the administration of educational process management;
- to optimize the process of forming curricula;
- to flexibly form an individual educational trajectory;
- to expand students' academic freedoms;
- to focus on the choice of course content, rather than on the calculation of credits;
- to simplify the mobility of applicants within academic exchange programs and facilitate the re-enrollment of disciplines.

3. The following educational components have been transferred to mandatory status: "Business Information Analysis" and "Management Accounting" to strengthen program outcomes and

professional competencies and, in integration with other educational components of the program, to form in higher education applicants a comprehensive vision of modern methods of analysis and management decision-making based on accounting data, as well as to increase competitiveness in the labor market.

4. The following disciplines have been added to the catalogue of elective components of the professional training cycle of the EP “Business Analytics and Auditing” for the 2025-2026 academic year: EC 7 “Theoretical Training of Basic Military Training” / “Pre-Medical Care and Mental Health”. The discipline is included in the section “Elective Educational Components” with a note on the mandatory inclusion of it in the individual curricula of higher education applicants for whom this is provided for by law.

Basic military training is mandatory for male citizens of Ukraine (female citizens - voluntarily) who study full-time or get dual education. Women can choose one of the disciplines: "Theoretical Training of Basic Military Training" or "Pre-Medical Care and Mental Health."

**Reviews from external stakeholders:**

1. Marchenko L. – Deputy Head of the Department, Head of the Department of Servicing Budget Administrators and Other Clients of the State Treasury Service of Ukraine in Kharkiv, Kharkiv region, Doctor of Finance

2. Savenko K. – Head of the Department of Financing Districts Administration of the Department of Budget and Finance of Kharkiv City Council, Doctor of Economics, Associate Professor

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

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

**I. PROFILE OF THE EDUCATIONAL AND PROFESSIONAL PROGRAM**  
**in the specialty D1 "Accounting and Taxation"**  
**according to the educational and professional program "Business Analytics and Auditing"**

<b>1 – General provisions</b>	
<b>The full name of the higher education institution and structural division</b>	<b>V.N. Karazin Kharkiv National University</b> <b>Education and Research Institute "Karazin Banking Institute"</b>
<b>The official name of the program</b>	Business Analytics and Auditing
<b>Higher education degree</b>	Bachelor's
<b>Qualification</b>	Higher education degree – Bachelor; Specialty D1 "Accounting and Taxation"; Educational program "Business Analytics and Auditing"
<b>Type of diploma and scope of the educational program</b>	Bachelor's diploma, single, 240 ECTS credits, study period – 3 years 10 months.
<b>Availability of accreditation</b>	Specialty accreditation certificate UD 210196896, valid until 01.07.2027
<b>Prerequisites</b>	Based on the degree of Professional Junior Bachelor, Junior Bachelor (educational and qualification level Junior Specialist), no more than 60 ECTS credits obtained within the framework of the previous educational program for the preparation of a Professional Junior Bachelor, Junior Bachelor (Junior Specialist) are determined and re-enrolled. Admission based on the degrees of Junior Bachelor, Professional Junior Bachelor or educational and qualification level Junior Specialist is carried out based on the results of an external independent assessment in the manner prescribed by law. Entry conditions are determined by the "Rules for Admission to V.N. Karazin Kharkiv National University", approved by the Academic Council.
<b>Language of teaching</b>	Ukrainian, English
<b>The term of validity of the educational program</b>	3 years 10 months.
<b>Internet address of permanent placement of the educational program description</b>	<a href="http://kbi.karazin.ua/osvitni-programi/">http://kbi.karazin.ua/osvitni-programi/</a>
<b>2 – The purpose of the educational program</b>	
<b><i>Program purpose</i></b>	Creation of a holistic system for training higher education specialists at the first (Bachelor's) level in the field of accounting and taxation in the field of business analytics and auditing. Training of competitive specialists capable of solving complex specialized tasks and practical problems based on mastering a system of competencies for the purpose of effective management of relationships in the modern economic environment.
<b>3- Details of the educational program</b>	
<b><i>Subject area (field of knowledge, specialty, specialization (if available))</i></b>	Branch D "Business, Administration and Law", Specialty D1 "Accounting and Taxation" <i>Object of study:</i> management of organizations and their divisions. <i>Learning objectives:</i> training specialists capable of solving complex specialized tasks and applied problems in the field of accounting, analysis, control, auditing, taxation. <i>Theoretical content of the subject area:</i> concepts, categories, theories and

	<p>concepts of accounting, analysis, control, auditing, taxation.</p> <p><i>Methods, techniques and technologies:</i> general scientific and special methods, techniques, procedures for organizing and implementing accounting, analysis, control, auditing and taxation.</p> <p><i>Tools and equipment:</i> information and analytical systems and standard, special and industry software products.</p>
<b><i>Orientation of the educational program</i></b>	<p>The educational program is focused on students acquiring professional knowledge, skills, abilities and competencies that will ensure successful professional activity in the specialty of Accounting and Taxation in the field of "Business, Administration and Law", through the use of modern methods of research of financial and economic processes, analysis of the interaction of their components to solve theoretical and practical problems that are relevant in modern conditions. The program provides a comprehensive approach to the formation of the ability to engage in professional activities in the field of accounting, analysis, auditing and taxation and implements this through an organic combination of education and practical training, including dual education. The basis of the EP is the theoretical and methodological basis of accounting, analysis, auditing and taxation</p>
<b><i>The main focus of the educational program and specialization</i></b>	<p>The program focuses on acquiring competencies in accounting, analysis, auditing and taxation, which provide for specific employment, the possibility of further education and career growth.</p> <p>Keywords: financial and management accounting, business analytics, audit and internal control, tax system of Ukraine and international taxation, accounting and reporting in the taxation system.</p>
<b><i>Program peculiarities</i></b>	<p>The educational and professional program provides thorough knowledge and practical skills in accounting, analysis and control of business operations, preparation of financial, management and tax reporting, as well as auditing and business analytics.</p> <p>The program is focused on training highly qualified accountants, auditors and business analysts who are able to apply modern methods of analysis of financial and economic activities of enterprises of various forms of ownership. It takes into account the current requirements of the labor market and is aimed at forming professionals who possess modern analytical tools, are able to make effective management decisions and quickly adapt to changes in the economic environment.</p> <p>The program provides for active cooperation with state institutions, business structures, audit companies, banks and non-banking financial institutions. This provides an opportunity for students to gain practical experience during industrial practice and internships at real enterprises.</p> <p>The training is carried out in a dynamic research environment, with an emphasis on academic integrity and critical thinking. Students have the opportunity to participate in international academic mobility programs, which helps to expand their professional competencies and international experience. The program involves the use of modern learning technologies, including elements of distance education, which ensures flexibility and accessibility of the educational process.</p>
<b>4 – Graduates' suitability for employment and further education</b>	
<b><i>Employment suitability</i></b>	<p>According to the National Classifier of Ukraine (Classifier of Professions DK 003:2010), graduates who have received education under the educational and professional program "Business Analytics and Auditing" can hold the following primary positions:</p> <p>2411.2 Auditor</p> <p>2411.2 Accountant-expert</p> <p>2411.2 Accountant-auditor</p>



	2441.2 Economist in Accounting and Analysis of Economic Activity 2441.2 Economist in Taxes and Duties 3433 Assistant Accountant-Expert 3433 Accountant 3433 Cashier-Expert 3439 Auditor 3442 State Tax Inspector 3442 Tax Auditor-Inspector 4121 Office employee (accounting, cash desk) 4121 Accountant for Accounting Data Registration Can work at national and international levels.
<b>Further education</b>	Have the right to continue their education at the second (Master's) level of higher education. Acquisition of additional qualifications in the postgraduate education system.
<b>5 – Teaching and assessment</b>	
<b>Teaching and learning</b>	Teaching technologies: interactive, discussion lectures using multimedia equipment, seminars, practical classes, binary classes involving employers and practical workers in the educational process, work in small groups, teamwork, independent work, business cases, business games, trainings, individual classes, practical training, consultations with teachers that develop analytical abilities and skills to work in a team.
<b>Assessment</b>	Assessment is carried out according to ECTS rating, 100-point and national scales. Forms of control are determined for each component of the educational program: - current control: testing, blitz survey, test, case study, defense of the results of group or individual analytical and computational work, presentation, discussion, PBL (Problem-Based Learning) training, essay, colloquium, etc. - final control: credit or exam.
<b>6 – Program competencies</b>	
<b>Integral competence</b>	The ability to solve complex specialized tasks and practical problems during professional activities in the field of accounting, auditing and taxation or in the process of study, which involves the application of theories and methods of economic science and is characterized by the complexity and uncertainty of conditions.
<b>General competencies</b>	GC01. Ability to learn and master modern knowledge. GC02. Ability to abstract thinking, analysis and synthesis. GC03. Ability to work in a team. GC04. Ability to work autonomously. GC05. Appreciation and respect for diversity and multiculturalism. GC06. Ability to act on the basis of ethical considerations (motives). GC07. Ability to be critical and self-critical. GC08. Knowledge and understanding of the subject area and understanding of professional activity. GC09. Ability to communicate in the state language both orally and in writing. GC10. Ability to communicate in a foreign language. GC11. Skills in using modern information systems and communication technologies. GC12. Ability to act socially responsible and consciously. GC13. Ability to conduct research at the appropriate level. GC14. Ability to exercise one's rights and responsibilities as a member of society, to be aware of the values of a civil (free democratic) society, the

	<p>rule of law, the rights and freedoms of man and citizen in Ukraine.</p> <p>GC15. Ability to preserve and increase moral, cultural, scientific values and achievements of society based on understanding the history and patterns of development of the subject area, its place in the general system of knowledge about nature and society and in the development of society, technology and engineering, to lead a healthy lifestyle.</p> <p>GC16. Ability to make decisions and act, adhering to the principle of inadmissibility of corruption and any other manifestations of dishonesty.</p>
<b><i>Special (professional) competencies</i></b>	<p>SC01. Ability to study economic development trends using macro- and microeconomic analysis tools, make generalizations regarding the assessment of the manifestation of individual phenomena that are inherent in modern processes in the economy.</p> <p>SC02. To use mathematical tools to study social and economic processes, solve applied problems in the field of accounting, analysis, control, auditing, taxation.</p> <p>SC03. Ability to reflect information about business transactions of business entities in financial and management accounting, systematize them, summarize them in reporting and interpret them to meet the information needs of decision-makers.</p> <p>SC04. Apply knowledge of law and tax legislation in the practical activities of business entities.</p> <p>SC05. To conduct analysis of the business activities of the enterprise and financial analysis in order to make management decisions.</p> <p>SC06. To perform accounting procedures using specialized information systems and computer technologies.</p> <p>SC07. To apply audit and assurance services methodologies.</p> <p>SC08. To identify and assess the risks of failure to achieve the management objectives of the business entity, its non-compliance with legislation and regulation of activities, unreliability of reporting, preservation and use of its resources.</p> <p>SC09. To carry out external and internal control of the enterprise's activities and its compliance with accounting and taxation legislation.</p> <p>SC10. Ability to apply ethical principles when performing professional duties.</p> <p>SC11. To demonstrate understanding of the requirements for professional activity, determined by the need to ensure the sustainable development of Ukraine, its strengthening as a democratic, social, legal state.</p>
<b><i>Special additional (professional) competencies</i></b>	<p>SAC1. Ability to keep accounting records and document business transactions, based on which to form and interpret enterprise reporting, develop accounting policies, use specialized information systems and computer technologies to solve practical problems in the field of professional activity.</p> <p>SAC2. Ability to apply the methodology for analyzing the economic activities of enterprises and organizations, assess the financial and economic condition of business entities, analyze and identify reserves for increasing the level of efficiency of their functioning and form systemic management decisions.</p> <p>SAC3. Ability to carry out control and analytical processes (apply basic methods of auditing, tax control, auditing and provision of audit services), focused on information support for management decisions.</p> <p>SAC4. Ability to process large amounts of accounting information, group and systematize them in order to prepare reports and form an optimal taxation system for a business entity and, on this basis, make management decisions.</p>

7 – Program learning outcomes		
<b>Program outcomes</b>	<b>learning</b>	<p>PLO 01. To know and understand economic categories, laws, cause-and-effect and functional relationships that exist between processes and phenomena at different levels of economic systems.</p> <p>PLO 02. To understand the place and importance of accounting, analytical, control, tax and statistical systems in the information provision of users of accounting and analytical information in solving problems in the field of social, economic and environmental responsibility of enterprises.</p> <p>PLO 03. To determine the essence of objects of accounting, analysis, control, auditing, taxation and understand their role and place in economic activity.</p> <p>PLO 04. To form and analyze financial, management, tax and statistical reporting of enterprises and correctly interpret the information received for making management decisions.</p> <p>PLO 05. To possess methodological tools for accounting, analysis, control, auditing and taxation of economic activity of enterprises.</p> <p>PR06. To understand the specifics of the practice of accounting, analysis, control, auditing and taxation of the activities of enterprises of various forms of ownership, organizational and legal forms of management and types of economic activity.</p> <p>PLO 07. To know the mechanisms of functioning of the budget and tax systems of Ukraine and take into account their features in order to organize accounting, choose a taxation system and form reporting at enterprises.</p> <p>PLO 08. To understand the organizational and economic mechanism of enterprise management and assess the effectiveness of decision-making using accounting and analytical information.</p> <p>PLO 09. To identify and assess the risks of economic activities of enterprises.</p> <p>PLO 10. To understand the theoretical principles of auditing and be able to apply its methods and procedures.</p> <p>PLO 11. To identify areas for increasing the efficiency of the formation of financial resources, their distribution and control of use at the level of enterprises of various organizational and legal forms of ownership.</p> <p>PLO 12. To apply specialized information systems and computer technologies for accounting, analysis, control, auditing and taxation.</p> <p>PLO 13. To be aware of the peculiarities of the functioning of enterprises in modern business conditions and to demonstrate an understanding of their market positioning.</p> <p>PLO 14. To be able to apply economic and mathematical methods in the chosen profession.</p> <p>PLO 15. To possess general scientific and special methods of researching socio-economic phenomena and economic processes at the enterprise.</p> <p>PLO 16. To possess and apply knowledge of the state and foreign language for the formation of business papers and communication in professional activities.</p> <p>PLO 17. To be able to work both independently and in a team, to show leadership qualities and responsibility in work, to adhere to ethical principles, to respect individual and cultural diversity.</p> <p>PLO 18. To analyze the development of accounting systems, models and methods at the national and international levels in order to substantiate the feasibility of their implementation at the enterprise.</p> <p>PLO 19. To adhere to a healthy lifestyle, safety of employees' vital activities and to implement measures to preserve the environment.</p> <p>PLO 20. To perform professional functions taking into account the requirements of social responsibility, labor discipline, be able to plan and manage time.</p> <p>PLO 21. To understand the requirements for activities in the specialty, determined by the need to ensure the sustainable development of Ukraine, its</p>

	<p>strengthening as a democratic, social, legal state.</p> <p>PLO 22. To understand and realize their rights and obligations as a member of society, realize the values of a free democratic society, the rule of law, the rights and freedoms of man and citizen in Ukraine.</p> <p>PLO 23. To preserve and multiply the achievements and values of society based on understanding the place of the subject area in the general system of knowledge, use various types and forms of physical activity to lead a healthy lifestyle.</p>
<b>8 – Resource provision for program implementation</b>	
<i><b>Specific characteristics of personnel</b></i>	<p>The specialty support group consists of scientific and pedagogical employees who are qualified in the specialty D1 "Accounting and Taxation", work at the University as at their main work place, have more than five years of experience in 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 conducting educational activities (at least four achievements in professional activity over the past five years). All members of the support group have a scientific degree and an academic title.</p> <p>Scientific and pedagogical employees involved in the implementation of the educational and professional program, by qualification, correspond to the profile and direction of the disciplines they teach, have the necessary experience of pedagogical work and experience of practical work, which allows students to form a wide range of knowledge and skills.</p> <p>In order to improve their professional level, all scientific and pedagogical employees undergo an internship once every five years.</p>
<i><b>Specific characteristics of material and technical support</b></i>	<p>Material and technical support, the condition of buildings, premises, and educational areas necessary for the organization of high-quality bachelors' education in the specialty D1 "Accounting and Taxation" meets state requirements, state building codes, and industry standards. All educational and administrative premises meet safety requirements and provide lighting and air conditioning conditions. Students who need a dormitory are provided with it. All students are provided with equipment, facilities, and software of specialized computer laboratories that ensure the implementation of the curriculum of educational programs.</p>
<i><b>Specific characteristics of information, educational and methodological support</b></i>	<p>Educational, methodological and information support for the training of bachelors in the specialty D1 "Accounting and Taxation" is carried out in accordance with the approved educational and professional program "Business Analytics and Auditing", the curriculum, the requirements of regulatory and educational and methodological documents on higher education.</p> <p>All disciplines of the curriculum have appropriate educational, methodological and information support, namely: work programs of academic disciplines; educational content (syllabus/lecture plan) in a printed or an electronic form; plans of practical (seminar) classes, tasks for independent work; questions, tasks, assignments (case studies) for current and final control of knowledge and skills of higher education applicants, for control works provided for by the curriculum, after attestation monitoring of acquired knowledge and skills in the academic discipline; tasks for semester exams (written credit works).</p> <p>All disciplines of the curriculum for the training of bachelors in the specialty D1 "Accounting and Taxation" are provided with sufficient educational and methodological literature.</p> <p>The main role in the information provision of the training of bachelors in the specialty D1 "Accounting and Taxation" belongs to the Central</p>



	<p>Scientific Library of the V.N. Karazin Kharkiv National University. There is a possibility of access to databases of periodical scientific publications in English (Web of science, Scopus).</p> <p>Students can access educational resources through the Institute's internal network. An institutional repository is functioning, which contributes to the popularization of the Institute's scientific achievements, increasing its rating through an increase in the level of citation of scientific works of the NPP.</p> <p>The current distance learning system ensures independent and individual work of students in the specialty D1 "Accounting and Taxation" of the Bachelor's degree.</p>
<b>9 – Academic mobility</b>	
<b><i>National credit mobility</i></b>	With domestic higher education institutions on the basis of bilateral agreements.
<b><i>International credit mobility</i></b>	Based on the cooperation agreement within the framework of the Erasmus+ program; Partner Universities with which V.N. Karazin Kharkiv National University cooperates under the double diploma program
<b><i>Education of foreign higher education applicants</i></b>	<p>The education of foreign higher education applicants at the first (Bachelor's) level is carried out on general terms and signed bilateral agreements for higher education applicants.</p> <p>Foreign citizens are admitted to study on a contract basis who have a complete general secondary education (educational degree of Junior Specialist (Junior Bachelor) in accordance with the Law of Ukraine "On Higher Education".</p>

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

### List of EP components

Code e/c	Components of the educational program ( academic disciplines, course projects (papers), practices, qualification work)	Number of ECTS credits	Final assessment
<b>1. Mandatory components of the EP</b>			
<b>1.1 Compulsory General Educational Components</b>			
MC 1	Introduction to the Specialty	4	Credit
MC 2	History of Ukraine: Civilizational Dimension	3	Exam
MC 3	Professional Foreign Language	12	Test, Exam
MC 4	Banking Studio "Time Management and Interpersonal Business Communications"	5	Credit
MC 5	Information Technologies	5	Exam
MC 6	Higher Mathematics	5	Exam
MC 7	Economic and Mathematical Methods and Models	5	Exam
MC 8	Philosophy	3	Exam
MC 9	Banking Studio "Leadership and Teamwork"	3	Credit
<b>1.2 Compulsory Professional Educational Components</b>			
MC 10	Microeconomics	5	Credit
MC 11	Macroeconomics	5	Exam
MC 12	Statistics	5	Credit
MC 13	Finance	6	Exam
MC 14	Taxation	6	Exam, Course project
MC 15	International and Regional Economics	3	Credit
MC 16	Legal Support for Business Entities Activities	3	Credit
MC 17	Banking Studio "Banking System"	5	Exam
MC 18	Accounting	6	Exam
MC 19	International Taxation	3	Credit
MC 20	Management	3	Exam
MC 21	Economics and Finance of Enterprises	5	Credit
MC 22	Accounting for Business Processes	5	Exam, Course project
MC 23	Business Information Analysis	3	Credit
MC 24	Economic Analysis	6	Exam
MC 25	Marketing	3	Exam
MC 26	Financial Accounting	6	Exam
MC 27	Accounting and Reporting in the Taxation System	5	Exam
MC 28	Financial Accounting According to International Standards	5	Credit
MC 29	Financial Analysis	6	Exam, Course project
MC 30	Financial Reporting	6	Exam
MC 31	Auditing	6	Exam
MC 32	Accounting and Reporting in Small Business	3	Exam
MC 33	Management Accounting	5	Exam

MC 34	Learning practice (without a break in study)	5	Credit
MC 35	Practice at enterprise	6	Credit
MC 36	Professional Business Training (without a break in study)	4	Credit
MC 37	Professional Business Case (without a break in study)	6	Credit
<b>Total for the mandatory EP components</b>		<b>180</b>	
<b>2. Elective components of the EP *</b>			
<b>2.1. Elective University-Wide Educational Components</b> <i>(3 courses are selected from the university-wide catalogue (at least from 200 options) with a total of 9 ECTS credits).</i>			
EC 2.1.1	Elective University-Wide Educational Component 1	3	Credit
EC 2.1.2	Elective University-Wide Educational Component 2	3	Credit
EC 2.1.3	Elective University-Wide Educational Component 3	3	Credit
<b>2.2. Elective Professional Educational Components</b> <i>Courses are selected from the institute's catalogue of elective professional courses with a total of 51 ECTS credits</i>			
EC 2.2.1	Elective Professional Component from the Catalogue 1	3	Credit
EC 2.2.2	Elective Professional Component from the Catalogue 2	3	Credit
EC 2.2.3	Elective Professional Component from the Catalogue 3	3	Credit
EC 2.2.4	Elective Professional Component from the Catalogue 4	3	Credit
EC 2.2.5	Elective Professional Component from the Catalogue 5	3	Credit
EC 2.2.6	Elective Professional Component from the Catalogue 6	3	Credit
EC 2.2.7	Elective Professional Component from the Catalogue 7	3	Credit
EC 2.2.8	Elective Professional Component from the Catalogue 8	6	Credit
EC 2.2.9	Elective Professional Component from the Catalogue 9	3	Credit
EC 2.2.10	Elective Professional Component from the Catalogue 10	3	Credit
EC 2.2.11	Elective Professional Component from the Catalogue 11	6	Exam
EC 2.2.12	Elective Professional Component from the Catalogue 12	3	Credit
EC 2.2.13	Elective Professional Component from the Catalogue 13	6	Exam
EC 2.2.14	Elective Professional Component from the Catalogue 14	3	Credit
<b>Total volume of elective components of EP</b>		<b>60</b>	
<b>TOTAL VOLUME OF EDUCATIONAL PROGRAM</b>		<b>240</b>	
<b>OC 1</b>	<i>Physical Education</i>		
<b>OC 2</b>	<i>Professional Foreign Language **</i>	90 год.	Test

**OC** – optional component

\* the applicant chooses the elective components of the EP in accordance with the Regulations on the Organization of the Educational Process of V. N. Karazin Kharkiv National University, approved by the decision of the Academic Council of the University dated 02/24/25, protocol 7. at the link <http://kbi.karazin.ua/business-analytics-and-audit-2/>

To shape the educational trajectory of a higher education applicant, elective educational components are worth 3 or 6 ECTS credits.

\*\* Professional Foreign Language is taught optionally in the 4th year of study in the amount of 90 hours in the 7th and 8th semesters in the form of a test paper as final control

### 3. STRUCTURAL AND LOGICAL SCHEME OF THE EP

Mandatory disciplines 180 ECTS		Elective disciplines 60 ECTS	
Compulsory General Educational Components 45 ECTS	Compulsory Professional Educational Components 135 ECTS	Elective University-Wide Educational Components 9 ECTS	Elective Professional (Specialized, Subject-Oriented) Educational Components 51 ECTS
<b>1<sup>st</sup> semester</b>			
MC 1. Introduction to the Specialty (4 credits, credit) MC 2. History of Ukraine: Civilizational Dimension (3 credits, exam) MC 3. Professional Foreign Language (3 credits, credit) MC 4. BS "Time Management and Interpersonal Business Communications" (5 credits, credit) MC 5. Information Technologies (5 credits, exam) MC 6. Higher Mathematics (5 credits, exam)	MC 10. Microeconomics (5 credits, credit)		
<b>2<sup>nd</sup> semester</b>			
MC 3. Professional Foreign Language (2 credits, exam)	MC 11. Macroeconomics (5 credits, exam) MC 12. Statistics (5 credits, credit) MC 13. Finance (6 credits, exam) MC 14. Taxation (6 credits, course project, exam)		<i>The applicant chooses TWO elective components from the catalogue (total of 6 credits)</i>
<b>3<sup>d</sup> semester</b>			
MC 7. Economic and Mathematical Methods and Models (5 credits, exam) MC 3. Professional Foreign Language (2 credits, test)	MC 15 International and Regional Economics (3 credits, credit) MC 16 Legal Support for Business Entities Activities (3 credits, credit) MC 17 Banking Studio "Banking System" (5 credits, exam) MC 18 Accounting (6 credits, exam)		<i>The applicant chooses TWO elective component from the catalogue (total of 6 credits)</i>
<b>4<sup>th</sup> semester</b>			
MC 8. Philosophy (3 credits, exam) MC 3. Professional Foreign Language (2 credits, exam)	MC 19 International Taxation (3 credits, credit) MC 20 Management (3 credits, exam) MC 21 Economics and Finance of Enterprises (5 credits, credit) MC 22 Accounting for Business Processes (5 credits, coursework, exam) MC 23 Business Information Analysis (3 credits, credit)	<i>Elective University-Wide Educational Component No. 1 (3 credits)</i>	<i>The applicant chooses ONE elective component from the catalog (total of 3 credits)</i>



<b>5<sup>th</sup> semester</b>			
MC 3 . Professional Foreign Language (1 credit, credit) MC 9 Banking Studio "Leadership and Teamwork" (3 credits, test)	O MC K 24 Economic Analysis (6 credits, exam) MC 25 Marketing (3 credits, exam) MC 26 Financial Accounting (6 credits, exam) MC 34 Learning practice (5 credits, credit)	<i>Elective University- Wide Educational Component No. 2 (3 credits)</i>	<i>The applicant chooses ONE elective component from the catalogue (total of 3 credits)</i>
<b>6<sup>th</sup> semester</b>			
MC 3. Professional Foreign Language (2 credits, exam)	MC 27 Accounting and Reporting in the Tax System (5 credits, exam) MC 28 Financial Accounting According to International Standards (5 credits, credit) MC 29 Financial Analysis (6 credits, coursework, exam) MC 30. Financial Reporting (6 credits, exam)	<i>Elective University- Wide Educational Component No. 3 (3 credits)</i>	<i>The applicant chooses ONE elective component from the catalogue (total of 3 credits)</i>
<b>7<sup>th</sup> semester</b>			
	MC 31 Auditing (6 credits, exam) MC 32 Accounting and Reporting in Small Business (3 credits, exam) MC 33 Management Accounting (5 credits, exam) MC 36 Professional Business Training (4 credits, credit)		<i>The applicant chooses: THREE elective components from the catalogue (total of 12 credits)</i>
<b>8<sup>th</sup> semester</b>			
	MC 37. Professional Business Case (6 credits, credit) MC 35. Practice at enterprise (6 credits, credit)		<i>The applicant chooses: FOUR elective components from the catalogue (total of 18 credits)</i>

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

<b><i>Forms of certification of higher education applicants:</i></b>	The certification of graduates of the educational program "Business Analytics and Audit" in the specialty D1 "Accounting and Taxation" is carried out in the form of a qualification examination and concludes with the issuance of a standard-format document certifying the award of a Bachelor's degree with the qualification: Bachelor in Accounting and Taxation
<b><i>Requirements for the certification exam:</i></b>	The qualification examination in the specialty includes verification of the achievement of learning outcomes defined by the Higher Education Standard of Ukraine for the first (bachelor's) level (dated November 19, 2018, No. 1260) and by this educational program.

## 5. MATRIX OF CORRESPONDENCE OF PROGRAM COMPETENCIES TO EDUCATIONAL PROGRAM 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	MC 13	MC 14	MC 15	MC 16	MC 17	MC 18	MC 19	MC 20	MC 21	MC 22	MC 23	MC 24	MC 25	MC 26	MC 27	MC 28	MC 29	MC 30	MC 31	MC 32	MC 33	MC 34	MC 35	MC 36	MC 37		
IC	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	
GC 01	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+				
GC 02	+	+		+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+		+	+
GC 03	+		+	+				+	+											+					+										+				
GC 04	+			+				+	+											+			+		+										+				
GC 05	+	+	+	+				+	+									+							+														
GC 06	+	+		+				+	+																+	+					+			+	+	+			
GC 07	+	+		+	+			+	+																+	+					+			+	+				
GC 08	+	+		+	+			+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	
GC 09	+	+	+	+	+			+	+									+				+	+		+	+					+			+	+	+			
GC 10	+		+																						+														
GC 11	+		+	+	+	+	+		+	+	+	+	+		+	+	+	+		+	+	+	+		+	+					+		+	+	+	+	+	+	
GC 12	+	+		+	+			+	+					+									+		+										+		+	+	
GC 13	+			+	+	+	+	+	+														+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	
GC 14	+	+		+				+	+					+				+				+			+								+		+				
GC 15	+	+		+				+	+																+										+				
GC 16	+													+		+	+	+			+	+				+	+					+	+			+	+	+	
SC 01	+				+	+	+			+	+	+	+		+	+	+		+	+	+		+	+	+	+	+	+		+	+		+	+	+		+	+	
SC 02					+	+	+			+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+		+	+			
SC 03	+				+		+							+				+				+	+	+		+	+		+	+		+	+	+	+	+	+	+	
SC 04	+				+									+				+	+			+				+					+		+	+	+	+			
SC 05	+				+		+							+									+	+	+	+	+	+		+	+		+	+	+	+	+	+	
SC 06					+		+											+				+				+	+	+		+		+		+	+	+	+		
SC 07																										+					+	+		+	+	+			
SC 08					+													+	+			+				+			+		+			+	+		+	+	
SC 09					+									+												+					+	+		+	+	+	+	+	
SC 10	+			+	+			+	+																	+		+		+	+		+	+	+				
SC 11	+			+	+			+	+									+				+	+		+	+				+			+	+					
SAC 01	+				+													+				+			+					+			+	+					
SAC 02	+				+																		+		+					+			+	+					
SAC 03	+				+																		+		+					+			+	+					
SAC 04	+				+													+				+				+				+			+	+					

## 6. Matrix of ensuring program learning outcomes (PLO) by corresponding EPP 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	MC 13	MC 14	MC 15	MC 16	MC 17	MC 18	MC 19	MC 20	MC 21	MC 22	MC 23	MC 24	MC 25	MC 26	MC 27	MC 28	MC 29	MC 30	MC 31	MC 32	MC 33	MC 34	MC 35	MC 36	MC 37			
PLO 01	+	+						+		+	+		+		+		+		+		+	+	+	+	+	+	+		+	+			+	+						
PLO 02	+				+							+		+			+	+	+		+	+	+			+	+	+		+	+	+	+	+	+		+	+		
PLO 03	+				+					+	+	+	+	+			+	+			+	+	+	+	+	+	+		+	+	+	+	+	+	+	+				
PLO 04					+							+	+	+			+	+			+	+	+	+		+	+		+	+		+	+	+	+	+	+	+		
PLO 05					+							+	+				+	+			+	+	+	+		+		+	+	+	+	+	+	+	+	+				
PLO 06					+								+		+	+	+	+	+		+		+	+		+	+	+	+	+	+	+	+	+	+	+	+	+	+	
PLO 07					+								+	+	+	+	+				+					+	+			+		+	+	+	+					
PLO 08					+					+	+		+		+		+			+	+		+	+	+	+	+	+		+	+		+	+	+	+	+			
PLO 09				+					+				+				+			+	+				+	+		+				+		+	+	+				
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PLO 11													+				+			+	+		+		+	+			+	+			+	+	+	+	+	+	+	
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PLO 14						+	+			+	+	+											+		+									+	+					
PLO 15	+					+	+			+	+	+	+		+		+			+	+		+	+	+	+					+			+	+					
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PLO 19																																			+	+				
PLO 20	+	+		+					+											+		+			+									+	+	+	+	+	+	
PLO 21	+	+						+							+	+		+	+	+			+		+									+	+				+	
PLO 22	+	+						+							+	+				+															+					
PLO 23	+	+						+							+	+				+															+					

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



Yuliia PENIAK