

**Program specification (Bachelor degree)
071«Accounting and taxation»**

1 – General information	
Full name of higher educational institution and structural subdivision	Ternopil I. Pulu’y National Technical University Department of Accounting and audit
Degree of higher education and qualification	Bachelor Accountants and cashiers-experts
Official name of educational program	«Accounting and taxation»
Diploma type and number of credits according to the program	Bachelor Diploma (Single Honours) , 240 credits of ECTS, 4 years of study
Accreditation institution	Ministry of education and science, youth and sport of Ukraine, Certificate of accreditation ND-II № 2087393 to 01.07.2022.
Cycle/level	FQ-EHEA – the first cycle, EQF LLL – level 6/Bachelor, HPK – level 6
Requirements	Certificate of general secondary education
Language of study	Ukrainian
Accreditation period	till 01.07.2022
Internet address of educational program description	http://tntu.edu.ua/?p=uk/structure/faculties
2 – Program purpose	
Training experts who are able to solve complex tasks and detect problems in the field of accounting and taxation, providing education in the spheres of professional activity with a wide access to employment.	
3 – Program characteristics	
Application domain (field of knowledge, specialization)	Field of knowledge 07 Management and administration Specialism 071 «Accounting and taxation»
Program status	Educational-professional program The focus is made on sound fundamental and basic training of specialists in the field of accounting and taxation able to perform accountant, analytical, control activity to satisfy information inquiries of users under uncertain and complex business processes conditions.
Main focus of the program and specialization	General education in the field of accounting and taxation. Key words: accounting, taxation
Program features	The programme is oriented on accounting and taxation systems integration to ensure the efficient management of business entities activity. It is conducted in active research

	environment and it is mobile.
4 – Employment and After-diploma study of graduates	
Employment	Graduates can hold the following posts: fiscal agent; auditor; accountant; accountant-expert; accountant-inspector; economist; economist in accounting and economic analysis; economist in taxes and charges; head teller; inspector officer; cashier (at enterprise, institution, organization); cashier-expert; consultant in taxes and charges; office executive (audit); office executive (accounting); record-keeper; broker; inspector.
After-diploma study	Possibility of study on the program of second cycle FQ-EHEA, of 7 th level EQF-LLL and of 7 th level HPK of the field of knowledge 07 «Management and administration» of specialism 071 «Accounting and taxation» and correspondent specialties.
5 – Teaching technique and rating system	
Teaching and study	Student-centered, problem-oriented, self-study, e-learning in Atutor system. The process of training includes lectures, laboratory work, seminars, practical classes in small groups, certain case problems solving, tutorials, self-study based on textbooks and notes.
Rating system	Kinds of control: current, theme, periodic, final, self-control. Forms of control: oral and written questioning, tests, term papers and projects, presentations, laboratory reports, presentations, reports on internship programs and scientific-research papers, certification exam (exam in specialty) etc.
6 – Programme competence	
Integral competence	Ability to solve complex specific tasks and practical problems in the sphere of professional activity or in the study process that expects some economic theories and methods to be used and is characterized by complex and uncertain conditions.
General competence (GC)	GC 1. Analysis and synthesis. Analysis and synthesis abilities based on logic reasoning and proved facts. GC 2. Flexible thinking. Having flexible thinking and be competent in using economic knowledge in a variety of jobs and everyday life. GC3. Team work. Be able to solve tasks and find problems in the sphere of professional activity in a team under leadership, obey requirements of discipline, planning and time management.

	<p>GC 4. Communicative skills. Ability of efficient (oral and written) communication both in native and foreign languages and presentation of substantiated economic information from different sources using modern information and communication technologies.</p> <p>GC 5. Skills of popularization. Communicative skills with not experts of their field, be eager to take care of the environment.</p> <p>GC 6. Socio-cultural skills. Be able and ready to form dignified attitude to historic heritage and national culture.</p> <p>GC 7. Ethic principles. Keeping to norms and principles of professional ethics, understanding the responsibility for making solutions in the sphere of professional activity and their impact on social sphere.</p>
<p>Professional competence (PC)</p>	<p>PC 1. Deep knowledge and comprehension. Be able to analyze and structurize economic events and phenomena from the point of view of knowledge of modern theoretical, organization-methodical basis of accounting and taxation.</p> <p>PC 2. Skills in estimating. Be able to evaluate economic events and phenomena, make necessary managerial decisions with their implementation clear substantiating.</p> <p>PC 3. Mathematical skills. Be able to understand and apply efficiently the mathematical methods used in accounting and taxation.</p> <p>PC 4. Organization-managerial skills. Ability of own professional activity organization, of knowledge application in practical situations, decision making; take into account legal principles and economic laws in professional activity; be able to apply obtained knowledge to improve accounting, audit and taxation organization.</p> <p>PC 5. Problem solving. Be able to solve a wide range of problems and tasks by understanding their fundamental basis and applying theoretical and practical research methods in economics, analysis, accounting and taxation.</p> <p>PC 6. Computation skills. Be able to use proper software in planning, recording, control and analysis of economic events and phenomena and business entities reports writing.</p> <p>PC 7. Extensive knowledge in accounting and taxation. Be able to apply obtained knowledge in theory and practice of accounting and taxation from the moment of recognition till the moment of information release about economic phenomena and processes in business entities reports.</p> <p>PC 8. Be able to study. Be able to master new activities by</p>

	self-study, using obtained knowledge in accounting and taxation.
7 – Programme learning outcomes (PLO)	
	<p>PLO 1. Be able to show skills in accounting documents processing, keeping analytical and synthetic accounting, writing accounting reports of business entities using the latest IT.</p> <p>PLO 2. Be able to show knowledge and comprehension of business entities financial-economic activity organization using accounting data. It involves ability of making financial, credit, payment transactions, fiscal payments, estimate profit and expenses, evaluate labor capabilities of business entities.</p> <p>PLO 3. Be able to show knowledge and comprehension of business entities financial-economic activity planning being guided by economic analysis indices: estimate the volumes of business entities per year, make operative plans, use different motivation methods to encourage work, pay salaries, bonuses, other rewards, draw up an estimate, calculate products cost, make calculations.</p> <p>PLO 4. Be able to show knowledge and skills in financial indices planning of business entities economic activity using calculation data of plan production part: make a plan of sales, payments and profits, summary of balance sheet, budget payments calculation.</p> <p>PLO 5. Be able to show knowledge and comprehension based on National standards of accounting and Office Setup Policy Regulations in making scheduled plans of receivables, accounting documents processing, sending documents to the archives.</p> <p>PLO 6. Be able to show knowledge and skills in developing some measures on the latest accounting forms and methods implementation, improvement of business entities economic activity guided by regulatory-legal acts in accounting and taxation.</p> <p>PLO 7. Be able to show knowledge and skills in control of regulatory acts keeping on accounting and taxation methodology, preservation and efficient use of business entities resources.</p> <p>PLO 8. Ability of applying knowledge and comprehension of keeping to the rules of accounting documents storage, organization of work of materially accountable persons and business entities archives.</p> <p>PLO 9. Be able to apply knowledge and comprehension of</p>

	<p>business entities financial-economic activity analysis using the data of financial, fiscal, statistic records, computer equipment and statistical methods of information processing. It involves the ability of making analysis of current assets state, provision and use efficiency, non-current assets, labour resources, own capital and duties, sales volume analysis, products cost, financial results, efficiency indices, financial stability and business activity level.</p> <p>PLO 10. Basic knowledge and comprehension of special optional chapters: accounting in economic fields, accounting in foreign countries, accounting in external economic activity, international standards of accounting and recording, accounting in banks, accounting in state-funded institutions aimed at future specialization and interdisciplinary approaches mastering.</p> <p>PLO 11. Ability of performing computation dealing with accounting and taxation problems using appropriate software, certain knowledge how to analyze and show the results of business entities financial-economic activity.</p> <p>PLO 12. Mastering good working skills in independent study (term paper) or in team work (practical classes, including leadership skills), be able to obtain results under time pressure conditions focusing on professional integrity and plagiarism impossibility.</p> <p>PLO 13. Ability of being skillful in foreign language speaking, including special terminology to perform literature search.</p>
8 – Resources for the Program implementation	
Teaching staff	<p>Scientific-and-pedagogical employees, involved into educational part of the program implementation, have necessary qualification for the specialism and the discipline they teach, having scientific degrees and academic status, and acknowledged level of scientific and professional activity. According to the Law of Ukraine “About higher education” scientific-and-pedagogical employees have an internship training not less than once in 5 years and take part in professional trainings to rise their professional level. Foreign lectors are invited as well to the process of study.</p>
Material and technical support	<p>Educational process takes place in lecture rooms, classrooms for practical classes and seminars, and laboratories equipped with projection-media facilities, computers with Internet access. The following objects of social infrastructure are functioning: canteen, buffets, three</p>

	hostels, student palace, sport gyms, stadium, sport sites, first aid room, recreation center, swimming pool.
Information and education support	<p>Official website http://tntu.edu.ua/?p=uk/main contains information about educational programs, educational and scientific activities, structural subdivisions, admission regulations, contacts.</p> <p>The education process is provided with educational-methodical complexes of disciplines both in printed and electronic forms. The materials of educational-methodical support of educational program are presented in Module environment of educational process of TNTU named after I.Pul'uy https://dl.tntu.edu.ua/login.php.</p> <p>The library is properly equipped: the reading hall has wireless access to the Internet. Information resources of the TNTU named after I.Pul'uy library by educational program are collected according to the application domain and modern tendencies of scientific research in this field (http://library.tntu.edu.ua/).</p>
9 – Academic mobility	
National credit mobility	According to the bilateral agreements of TNTU named after I.Pul'uy signed with national higher educational institutions-partners of Ukraine
International credit mobility	According to the bilateral agreements of TNTU named after I.Pul'uy signed with higher educational institutions-partners of foreign countries, namely agreement of cooperation with universities of Poland (State university “Lublin polytechnics”, Wroclaw economic university).
Foreign undergraduates study	Possible, after Ukrainian language course