

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

<b>1 - Загальна інформація</b>	
<b>Full name of higher educational institution and structural subdivision</b>	Ternopil I. Pulu'y National Technical University Department of Accounting and audit
<b>Degree of higher education and qualification</b>	Master of Science Expert in accounting and audit
<b>Official name of educational program</b>	«Accounting and taxation»
<b>Diploma type and number of credits according to the program</b>	Master's Diploma (Single Honours), 90 credits of ECTS, 1 years and 4 months of study
<b>Accreditation institution</b>	Ministry of education and science, youth and sport of Ukraine, Certificate of accreditation ND-II № 2087415 to 01.07.2022.
<b>Cycle/level</b>	FQ-EHEA – the second cycle, EQF LLL – level 7, HPK – level 7
<b>Requirements</b>	Bachelor degree
<b>Language of study</b>	Ukrainian
<b>Accreditation period</b>	till 01.07.2022
<b>Internet address of educational program description</b>	<a href="http://tntu.edu.ua/?p=uk/structure/faculties">http://tntu.edu.ua/?p=uk/structure/faculties</a>
<b>2 – Program purpose</b>	
Formation of high level expert personality with advanced knowledge and skills of innovative character, sufficient intellectual level to solve complex professional tasks and problems in the certain field of national economy.	
<b>3 – Program characteristics</b>	
<b>Application domain (field of knowledge, specialization)</b>	Field of knowledge 07 Management and administration Specialism 071 «Accounting and taxation»
<b>Program status</b>	Educational-professional program The focus is made on sound fundamental, social-economic, psychological-pedagogical, special and scientific-practical training of specialists in the field of accounting and taxation able to solve complex tasks and problems in the field of their professional activity on audit, accounting, analysis, control and taxation aimed at management of strategic development at micro- and macro-economic levels.
<b>Main focus of the program and specialization</b>	General education in the field of accounting and taxation. Key words: accounting, taxation

<b>Program features</b>	The programme is oriented on innovative approaches in building the accounting, analysis, control, reporting and taxation systems and improvement of accounting and taxation systems at micro- and macro-economic levels. It is conducted in active research environment and it is mobile.
<b>4 – Employment and After-diploma study of graduates</b>	
<b>Employment</b>	Graduated can hold the posts: chief accountant, deputy chief accountant, senior accountant, accountant of the 1 <sup>st</sup> category, accountant of the 2 <sup>nd</sup> category, auditor, assistant auditor, senior accountant-controller, accountant-controller of the 1 <sup>st</sup> category, accountant-controller of the 2 <sup>nd</sup> category, scientific researcher (information analyst), scientific researcher (audit), scientific researcher (accounting ), accountant-analyst, analyst of consolidated information, manager of financial or economic subdivision, inspector of fiscal service, consultant on taxes and charges, tax auditor.
<b>After-diploma study</b>	Possibility of study at the third educational-scientific level to get Ph.D in the chosen field of knowledge.
<b>5 – Teaching technique and rating system</b>	
<b>Teaching and study</b>	Student-centered, problem-oriented, self-study, e-learning in Atutor system, research technologies. The process of training includes lectures, laboratory work, seminars, practical classes in small groups, certain case problems solving, tutorials, self-study, preparation of presentations and design-research projects.
<b>Rating</b>	Kinds of control: current, theme, periodic, final, self-control. Forms of control: oral and written questioning, tests, term papers and projects, presentations, presentations, reports on internship programs, Qualifying paper, etc.
<b>6 – Programme competence</b>	
<b>Integral competence</b>	Be able to solve complex tasks and problems in the field of their professional activity with advanced knowledge and skills of innovative character, sufficient intellectual level to solve complex professional tasks and problems in the certain field of national economy.
<b>General competence (GC)</b>	GC 1. Analysis and synthesis. Ability of abstract thinking, analysis and synthesis of economic processes, phenomena, mechanisms and their cause-and-effect relationships understanding.

	<p>GC 2. Interpersonal interaction. Be able to work in a team, participate in scientific discussions, convince and influence other participants of group processes, show a wide range of cognitive, law and intellectual skills aimed at management at macro- and micro-economic levels, intellectual property protection.</p> <p>GC 3. Scientific-research skills. Ability of scientific research conducting in the field of professional and/or innovative activity, ability of new ideas generation.</p> <p>GC 4. Instrumental 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. Social-personal skills. Adaptability, sociability, creativity, tolerance, ability of system thinking and self-perfection, formation of steady world outlook and persistence in goal achievement.</p> <p>GC 6. Ethic principles. Keeping to norms and principles of professional ethics, teaching skills.</p>
<p><b>Professional competence (PC)</b></p>	<p>PC 1. Organization-managerial skills. Ability of efficient organization, management and accounting staff work providing, take part in their motivation and encouragement, qualification improvement, ability of models development and make reasonable managerial decisions, organize own business activity.</p> <p>PC 2. Information-technological skills. Ability of information search, processing and analysis, information systems development and introduction, efficient software use in professional activity.</p> <p>PC 3. Forecasting skills. Be able to detect the problems, set strategic aims, forecast the economic processes phenomena and mechanisms development.</p> <p>PC 4. Computation skills. Be able to use methods of planning, design, modeling, control and strategic analysis of economic events, phenomena and mechanisms.</p> <p>PC 5. Deep knowledge and comprehension. Be able to develop models, 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 6. Skills in estimating. Be able to recognize the necessity and to initiate changes based on evaluating the economic events and phenomena, develop necessary managerial decisions algorithms using appropriate</p>

	<p>instruments.</p> <p>PC 7. Problem solving. Ability of problems partitioning and solving in different professional situations, ability of using the obtained skills, knowledge, experience and be involved into international cooperation in professional activity.</p> <p>PC 8. Motivation skills. Ability of positive thinking in professional environment, be professional and able to study.</p>
<b>7 – Programme learning outcomes (PLO)</b>	
	<p>PLO 1. Be able to show the systematic understanding of professional knowledge in planning and forecasting of business entities activity by means of their basic economic indices calculation using reporting data.</p> <p>PLO 2. Be able to apply knowledge at innovation development and implementation, complex problems solving in the field of professional activity taking into account interrelations with other fields of activity.</p> <p>PLO 3. Be able to conduct scientific research on accounting and taxation, individually or in a team, which requires the sufficient level of knowledge of methodology, scientific sources processing, qualitative and quantitative accounting data analysis, reporting.</p> <p>PLO 4. Be able to show the knowledge of regulatory-legal basis for the management processes organization in the field of professional activity.</p> <p>PLO 5. Be able to show the knowledge of criteria development for managerial decisions making with the use of appropriate methods and principles in the field of professional activity.</p> <p>PLO 6. Be able to show a wide range of cognitive and intellectual skills in information support formation, improvement and implementation on business entities activity management.</p> <p>PLO 7. Be able to apply knowledge and understanding of possibilities of flexible strategy development and implementation of business entities activity based on effective use of accounting and analytical information.</p> <p>PLO 8. Ability of using the knowledge of principles of development and implementation of the most efficient forms of management organization structure.</p> <p>PLO 9. Ability of effective work in a team, be successful in staff work organization in the field of professional activity.</p> <p>PLO 10. Be able to show skills in leadership style</p>

	<p>choosing at staff management and organization of work of economic, accounting and financial subdivisions.</p> <p>PLO 11. Ability in ethic problems detecting and solving following the principles of corporative social responsibility.</p> <p>PLO 12. Be able to show knowledge and skills in the control of accounting and reporting, taxes and charges administration using the most efficient methods, techniques and instruments of professional activity sphere.</p> <p>PLO 13. Be able to show skills of strategic analysis, forecast estimation of economic processes, events and phenomena of business entities, and research of their management system efficiency.</p> <p>PLO 14. Have skills of work with computer, ability of using IT for practical tasks solving in the field of professional activity.</p> <p>PLO 15. Ability of working independently and be self-sustained in projects planning and implementation at professional level.</p> <p>PLO 16. Be able to bear responsibility for the professional knowledge development and be skillful in foreign business language speaking.</p>
<b>8 – Resources for the Program implementation</b>	
<b>Teaching staff</b>	<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>
<b>Material and technical support</b>	<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 hostels, student palace, sport gyms, stadium, sport sites, first aid room, recreation center, swimming pool.</p>
<b>Information and education support</b>	<p>Official website <a href="http://tntu.edu.ua/?p=uk/main">http://tntu.edu.ua/?p=uk/main</a> 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 <a href="https://dl.tntu.edu.ua/login.php">https://dl.tntu.edu.ua/login.php</a>.</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 (<a href="http://library.tntu.edu.ua/">http://library.tntu.edu.ua/</a>).</p>
<b>9 – Academic mobility</b>	
<b>National credit mobility</b>	According to the bilateral agreements of TNTU named after I.Pul'uy signed with national higher educational institutions-partners of Ukraine
<b>International credit mobility</b>	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).
<b>Foreign undergraduates study</b>	Possible, after Ukrainian language course