MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE
FERENC RAKOCZI II TRANSCARPATHIAN HUNGARIAN UNIVERSITY

APPROVED BY THE ACADEMIC COUNCIL

of the Ferenc Rakoczi II Transcarpathian
Hungarian University
Minutes No. 4 of 31 August 2016

As amended and supplemented,
approved by the Academic Council,
Minutes No. 5 of 19 December 2018
Minutes No. 5 of 27 August 2020
Minutes No. 8 of 27 August 2021
Minutes No. 2 of 31 March 2022
Minutes No. 5 of 24 May 2023
Minutes No. 3 of 25 March 2024
Minutes No. 6 of 26 June 2024
Minutes No. 3 of 24 April 2025
Minutes No. 5 of 27 May 2026

Enacted by Order of the Rector
No. 62-Вн of 28 May 2026

Chairperson of the Academic Council
___________________ S.S. CHERNYCHKO

EDUCATIONAL AND PROFESSIONAL PROGRAMME
“ACCOUNTING AND TAXATION”

LEVEL OF HIGHER EDUCATION	**FIRST (BACHELOR'S)**
DEGREE OF HIGHER EDUCATION	**BACHELOR**
FIELD OF KNOWLEDGE	**D “Business, Administration and Law”**
SPECIALTY	**D1 “Accounting and Taxation”**
QUALIFICATION	**Bachelor of Accounting and Taxation**

Berehove – 2026

APPROVAL SHEET

of the Educational and Professional Programme

"ACCOUNTING AND TAXATION"

1. **Programme Guarantor:**

Robert BACHO, Doctor of Economic Sciences, Professor, Head of the Department of Accounting and Auditing

Programme Developers:

Gabriella LOSKORIH, PhD in Accounting and Taxation, Associate Professor,

Deputy Head of the Department of Accounting and Auditing

Nataliia STOIKA, Candidate of Economic Sciences, Associate Professor, Associate Professor at the Department of Accounting and Auditing

Veronika HANUSYCH, Candidate of Economic Sciences, Associate Professor, Associate Professor at the Department of Accounting and Auditing

_________________ 2026

2. **Head of the Department of Accounting and Auditing _____________ Robert BACHO**

_________________ 2026

3. **Head of the Student Enrolment Office _____________ Zsuzhanna FIZESHI**

_________________ 2026

4. **Head of the Quality Assurance in Higher Education Office _____________ Adalbert RATS**

_________________ 2026

5. **Vice-Rector for Academic and Methodological Affairs ________ Oleksandr BERGHAUER**

_________________ 2026

6. **Vice-Rector for Research and Quality of Education _____________ Imre SAKAL**

_________________ 2026

7. **Rector ___________ Stepan CHERNYCHKO**

_________________ 2026

PREFACE

The Educational Programme for first (Bachelor's) level higher education students in specialty D1 "Accounting and Taxation" was developed by the following working group:

Programme Developers:

1. Robert Bacho – Programme Guarantor, Doctor of Economic Sciences, Professor, Head of the Department of Accounting and Auditing, Ferenc Rakoczi II Transcarpathian Hungarian University;

2. Gabriella Loskorih – PhD in Accounting and Taxation, Associate Professor, Deputy Head of the Department of Accounting and Auditing, Ferenc Rakoczi II Transcarpathian Hungarian University;

3. Nataliia Stoika – Candidate of Economic Sciences, Associate Professor, Associate Professor at the Department of Accounting and Auditing, Ferenc Rakoczi II Transcarpathian Hungarian University;

4. Veronika Hanusych – Candidate of Economic Sciences, Associate Professor, Associate Professor at the Department of Accounting and Auditing, Ferenc Rakoczi II Transcarpathian Hungarian University;

5. Olha Roman – Director of LLC "PARTNER-2";

6. Bianka Savytska – first-year full-time student at the second (Master's) level of higher education in specialty D1 "Accounting and Taxation" (EP "International Accounting and Taxation").

External Reviewers:
K.K. Ratsyn – Chief Accountant of LLC "TEK Zakhidtransservis".
V.P. Shkelebei – Director of LLC "AR BUILD".
V.V. Hankovych – Head of the Social Protection Department of the Berehove District State Administration – District Military Administration.
The Educational Programme was approved at the meeting of the Department of Accounting and Auditing, Minutes No. 1 of 31 August 2016.

The Educational Programme was updated in accordance with:

The Higher Education Standard of Ukraine for the first (Bachelor's) level, field of knowledge 07 "Management and Administration", specialty 071 "Accounting and Taxation", approved by Order of the Ministry of Education and Science of Ukraine No. 1260 of 19 November 2018 (as amended and supplemented by Orders of the MES of Ukraine No. 593 of 28 May 2021 and No. 842 of 13 June 2024);

Order of the MES of Ukraine No. 1362 of 15 October 2025 "On Approval of the Subject Test Programme in Accounting and Finance for the Unified Specialised Entrance Examination for Admission to Master's Degree Studies on the Basis of NQF Level 6 and NQF Level 7";

Resolution of the Cabinet of Ministers of Ukraine No. 1392 of 16 December 2022 "On Amendments to the List of Fields of Knowledge and Specialties for Higher Education";

Resolution of the Cabinet of Ministers of Ukraine No. 1021 of 30 August 2024 "On Amendments to the List of Fields of Knowledge and Specialties for Higher and Professional Pre-Higher Education";

Order of the MES of Ukraine No. 760 of 11 May 2026 "On Amendments to the Methodological Recommendations for the Development of Higher Education Standards";

Order of the MES of Ukraine No. 1734 of 31 December 2025 "On Approval of Methodological Recommendations on the Alignment of Educational Programmes with Specialties, ISCED-F 2013 Detailed Fields and Descriptions of the Subject Areas of Specialties";

Resolution of the Cabinet of Ministers of Ukraine No. 1387 of 29 October 2025 "On Certain Issues of the Unified Qualifications Register – Classification of Occupations";

Law of Ukraine No. 4826-IX of 25 March 2026 "On Amendments to Certain Legislative Acts of Ukraine Regarding Certain Issues of Preparing Citizens for National Resistance" (entered into force on 12 April 2026).

The updated content and supplements to the Educational and Professional Programme were approved at meetings of the Department of Accounting and Auditing: Minutes No. 5 of 19 December 2018; Minutes No. 1 of 25 August 2020; Minutes No. 1 of 25 August 2021; Minutes No. 9 of 30 March 2022; Minutes No. 10 of 19 May 2023; Minutes No. 8 of 25 March 2024; Minutes No. 11 of 25 June 2024; Minutes No. 9 of 23 April 2025; Minutes No. 10 of 24 April 2026.

1. EDUCATIONAL PROGRAMME PROFILE FOR SPECIALTY D1 "ACCOUNTING AND TAXATION"

1 1 – General Information	
Full name of the higher education institution and structural unit	Ferenc Rakoczi II Transcarpathian Hungarian University
Degree of higher education and name of qualification in the original language	Degree of higher education: Bachelor Educational qualification: Bachelor of Accounting and Taxation
Official name of the educational programme (in Ukrainian, English and Hungarian)	Облік і оподаткування / Accounting and Taxation / Számvitel és adóügy
Specialty (in Ukrainian, English and Hungarian)	D1 «Облік і оподаткування» / D1 "Accounting and Taxation" / D1 „Számvitel és adóügy"
ISCED-F 2013 Code	Classification and positioning of the Educational Programme: The Educational Programme is assigned to the relevant specialty and field of knowledge in accordance with the List of Fields of Knowledge and Specialties (Resolution of the Cabinet of Ministers of Ukraine No. 266, as amended by Resolution No. 1021 of 30 August 2024). To ensure international comparability, transparency and accurate identification of educational content, the Educational Programme was aligned with a detailed field of the International Standard Classification of Education ISCED-F 2013 in accordance with the Methodological Recommendations approved by Order of the Ministry of Education and Science of Ukraine No. 1734 of 31 December 2025. The alignment of the Educational Programme was determined according to the dominant content principle, taking into account the purpose of the Educational Programme, programme learning outcomes and the expected professional activities of graduates. ISCED-F 2013 Code: 0411 Accounting and taxation The dominant subject content of the Educational Programme is oriented towards developing competencies in accounting, auditing, analysis, control and taxation as the principal objects of study and expected professional activities of graduates. Based on the dominant content and professional roles of graduates, classification under 0411 (Accounting and taxation) is appropriate.
Type of diploma and scope of the programme	Bachelor's diploma, 240 ECTS credits. Duration of study: 3 years and 10 months.
Accreditation status	The Educational Programme has been implemented since 1 September 2016. National Agency for Higher Education Quality Assurance, Ukraine.

	The Educational Programme is accredited, Certificate No. 151 of 28 January 2020 (re-registration No. 18810, valid until 31 December 2027).
Cycle/level	National Qualifications Framework of Ukraine – Level 6; FQ-EHEA – First cycle; EQF-LLL – Level 6.
Prerequisites	Full general secondary education.
Language(s) of instruction	Ukrainian, Hungarian. To facilitate academic mobility, a decision may be made to teach one or more courses in English.
Validity of the Educational Programme	Until the next review, in accordance with the validity period of the accreditation certificate.
URL of the permanent location of the Educational Programme description	https://kme.org.ua/uk/osvitni-programi/
2 – Purpose of the Educational Programme	
The Educational Programme provides students with advanced theoretical and practical knowledge, skills and abilities in accounting, taxation, analysis and auditing; it enables the effective performance of tasks at the relevant level of professional activity, oriented towards resolving complex situations and making managerial decisions to meet the needs of the state, society, business and enterprises at international, national, regional and local levels, based on the principles of humanity and the protection of public interests. Learning objectives: to train specialists capable of solving complex specialised tasks and applied problems in accounting, analysis, control, auditing and taxation. The competitive advantages of the Programme consist in providing students with professional competencies required for research and practical work in any sphere of activity (public service, public-sector institutions, business, non-profit organisations, etc.) where analytical competencies must be applied and complex managerial decisions made.	
3 – Characteristics of the Educational Programme	
Subject area (field of knowledge, specialty, specialisation)	Field of knowledge: D “Business, Administration and Law” Specialty: D1 “Accounting and Taxation” Qualification: Bachelor of Accounting and Taxation. General preparation courses account for 18.8% (45 ECTS credits, 1,350 hours); professional and practical preparation courses account for 56.2% (135 ECTS credits, 4,050 hours); elective courses account for 25% (60 ECTS credits, 1,800 hours). The theoretical content of the subject area is based on concepts, categories, theories and conceptions of accounting, analysis, control, auditing and taxation to satisfy the information needs of users of accounting and analytical information. The object of study comprises the theoretical, methodological, organisational and practical foundations of accounting, control, auditing and analysis of the activities of business entities and their taxation. Methods, methodologies and technologies: general scientific and specialised methods, methodologies and procedures for organising and performing accounting, analysis, control, auditing and taxation.

	Tools and equipment: contemporary information systems and computer technologies, standard, specialised and industry-specific software packages for accounting, analysis, control, auditing and taxation.
Programme orientation	The Bachelor's Educational Programme is oriented towards students acquiring professional knowledge, skills, abilities and other competencies for successful professional activity, as well as language competencies in the professional sphere.
Main focus of the Educational Programme and specialisation	The emphasis is placed on the integrated formation and development of professional competencies in organising and managing business activities; and on studying theoretical and methodological provisions, organisational and practical tools in accounting and taxation. The Programme provides opportunities for employment, further education and career development through professionally or research-oriented Master's programmes.
Distinctive features of the Programme	The Programme is aimed at training highly qualified specialists in accounting and taxation who are capable of professional activity in various sectors and industries of the national economy and who meet the contemporary needs and requirements of national and international business in the context of national economic reform, European integration, economic globalisation and cross-border regional cooperation.
4 – Suitability of Graduates for Employment and Further Studies	
Suitability for employment	A Bachelor of Accounting and Taxation is capable of performing professional work and holding entry-level positions in public authorities and in organisations and enterprises of various types of activity and forms of ownership, in accordance with the National Qualifications Framework of Ukraine, the National Classifier of Ukraine: Classification of Occupations DK 003:2010, and the Unified Qualifications Register – Classification of Occupations (UQR-CO), introduced by Resolution of the Cabinet of Ministers of Ukraine No. 1387 of 29 October 2025. The professional activity of graduates extends to all types of economic activity defined by the Classification of Types of Economic Activity DK 009:2010, primarily to accounting, economic, financial, production and analytical divisions and services of enterprises and organisations in various industries and forms of ownership; financial, credit and insurance institutions; state and regional authorities; educational, consulting and research institutions. Occupations corresponding to the Bachelor's qualification in Accounting and Taxation fall under Section 3 "Professionals" of the State Classification of Occupations DK 003:2010 (as amended). They include accountants and expert cashiers (occupational group code 3433), tax service inspectors (occupational group code 3442), and finance and trade professionals (occupational group code 341).

	According to the index of occupational titles, a Bachelor of Accounting and Taxation may hold the following positions: assistant accountant-expert (code 3433), accountant (3433), expert cashier (3433), assistant economist-statistician (3434), state tax inspector (3442), tax auditor-inspector (3442), accounting technician (3119), appraiser (3417), inventory inspector (3439), inspector-auditor (3439), real estate inventory technician (3439), and auditor (3439). A specialist may adapt to the following related areas of professional activity: management and administration; finance and credit; expert and consulting work; property valuation; foreign economic activity; and scientific and methodological work.
Further studies	Possibility of studying in second-cycle (Master's) higher education programmes; obtaining additional qualifications in postgraduate education in related and other specialties; and professional development.
5 – Teaching and Assessment	
Teaching and learning	Student-centred learning; problem-based and differentiated learning technologies; intensification and individualisation of learning; programmed learning; information technologies; developmental learning; the credit transfer system of study organisation; self-learning; and research-based learning. Teaching is delivered through lectures, multimedia lectures, interactive lectures, practical classes, laboratory work, independent study based on educational and methodological literature and electronic educational resources, and consultations with lecturers.
Assessment	A cumulative point-rating system provides for the assessment of students in all types of in-class and extracurricular educational activity aimed at mastering the workload of the Educational and Professional Programme: current and summative assessment. Written and oral examinations, graded credits, pass/fail assessments, independent assignments, term papers, defence of practical training, a foreign language examination, a comprehensive qualification examination in the field of study, and defence of the qualification work are used. Students' academic achievements are assessed using: 1) a four-point national scale (excellent, good, satisfactory, unsatisfactory); 2) a two-level national scale (pass/fail); 3) a 100-point scale; and the ECTS scale. Summative assessment consists of examinations and pass/fail assessments, taking into account the accumulated scores of current assessment. Final attestation consists of a foreign language examination, a comprehensive qualification examination in the field of study, and defence of the qualification work.
6 – Programme Competencies	

Integral Competence	The ability to solve complex specialised tasks and practical problems in professional activity in accounting, auditing and taxation or in the learning process, involving the application of theories and methods of economic science and characterised by complexity and uncertainty of conditions.
General Competencies (GC)	GC01. Ability to learn and master contemporary knowledge. GC02. Ability for abstract thinking, analysis and synthesis. GC03. Ability to work in a team. GC04. Ability to work autonomously. GC05. Appreciation of and respect for diversity and multiculturalism. GC06. Ability to act on the basis of ethical considerations and motives. GC07. Ability to be critical and self-critical. GC08. Knowledge and understanding of the subject area and professional activity. GC09. Ability to communicate in the official language both orally and in writing. GC10. Ability to communicate in a foreign language. GC11. Skills in using contemporary information systems and communication technologies. GC12. Ability to act in a socially responsible and conscious manner. GC13. Ability to conduct research at the appropriate level. GC14. Ability to exercise one's rights and fulfil one's obligations as a member of society; to understand the values of a civic (free democratic) society, the rule of law, and human and civil rights and freedoms in Ukraine. GC15. Ability to preserve and enhance the moral, cultural and scientific values and achievements of society based on an understanding of the history and patterns of development of the subject area, its place in the general system of knowledge about nature and society, and its role in the development of society, science and technology; and to maintain a healthy lifestyle. GC16. Ability to make decisions and act in accordance with the principle of zero tolerance for corruption and any other manifestations of academic or professional dishonesty. GC17. Ability to act responsibly and safely in emergency and crisis situations; to understand the civic duty to defend Ukraine, its independence and territorial integrity; to comply with international humanitarian law and the rules of personal and collective safety; to provide pre-medical first aid; to counter information influence operations; and to maintain psychological

	resilience.
Special (Professional, Subject) Competencies (SC)	SC01. Ability to investigate economic development trends using macro- and microeconomic analysis tools and to generalise the assessment of individual phenomena inherent in contemporary economic processes. SC02. Ability to use mathematical tools to study socio-economic processes and solve applied tasks in accounting, analysis, control, auditing and taxation. SC03. Ability to record information on business transactions of business entities in financial and management accounting, systematise and summarise it in reports, and interpret it to satisfy the information needs of decision-makers. SC04. Ability to apply knowledge of law and tax legislation in the practical activities of business entities. SC05. Ability to perform business activity analysis and financial analysis for managerial decision-making. SC06. Ability to perform accounting procedures using specialised information systems and computer technologies. SC07. Ability to apply methodologies for conducting audits and assurance engagements. SC08. Ability to identify and assess risks of failure to achieve the management objectives of a business entity, non-compliance with legislation and regulatory requirements, unreliable reporting, and risks related to the preservation and use of its resources. SC09. Ability to perform external and internal control of enterprise activities and compliance with accounting and taxation legislation. SC10. Ability to apply ethical principles in the performance of professional duties. SC11. Ability to demonstrate an understanding of the requirements for professional activity arising from the need to ensure the sustainable development of Ukraine and strengthen it as a democratic, social and law-based state.

7 – Programme Learning Outcomes

PLO01. Know and understand economic categories, laws, causal and functional relationships between processes and phenomena at different levels of economic systems.
PLO02. Understand the place and significance of accounting, analytical, control, tax and statistical systems in providing accounting and analytical information to users when solving problems of the social, economic and environmental responsibility of enterprises.
PLO03. Determine the essence of accounting, analysis, control, auditing and taxation objects and understand their role and place in business activity.
PLO04. Prepare and analyse financial, management, tax and statistical reports of business entities and correctly interpret the information obtained for managerial decision-making.
PLO05. Command the methodological tools of accounting, analysis, control, auditing and taxation

of the business activities of enterprises, institutions and organisations. PLO06. Understand the practical features of accounting, analysis, control, auditing and taxation in enterprises of different ownership types, organisational and legal forms, and types of economic activity. PLO07. Know the mechanisms of the budget and tax systems of Ukraine and take their specific features into account when organising accounting, selecting a taxation system and preparing reports in enterprises, institutions and organisations. PLO08. Understand the organisational and economic mechanism of enterprise management and assess the effectiveness of decisions using accounting and analytical information. PLO09. Identify and assess risks in the business activities of enterprises. PLO10. Understand the theoretical foundations of auditing and be able to apply its methods and procedures. PLO11. Identify ways to improve the efficiency of financial resource formation, distribution and control over their use at enterprises of various organisational and legal forms of ownership. PLO12. Apply specialised information systems and computer technologies for accounting, analysis, control, auditing and taxation. PLO13. Understand the characteristics of enterprise operation under contemporary economic conditions and demonstrate an understanding of their market positioning. PLO14. Apply economic and mathematical methods in the chosen profession. PLO15. Command general scientific and specialised methods for studying socio-economic phenomena and business processes at an enterprise. PLO16. Command and apply the official and a foreign language in preparing business documents and communicating in professional activity. PLO17. Work independently and in a team, demonstrate leadership and responsibility at work, adhere to ethical principles, and respect individual and cultural diversity. PLO18. Analyse the development of accounting systems, models and methods at national and international levels to substantiate the appropriateness of their implementation at an enterprise. PLO19. Maintain a healthy lifestyle, ensure occupational and life safety of employees, and implement environmental protection measures. PLO20. Perform professional functions in compliance with social responsibility and labour discipline requirements; plan and manage time. PLO21. Understand the requirements for professional activity in the specialty arising from the need to ensure the sustainable development of Ukraine and strengthen it as a democratic, social and law-based state. PLO22. Understand and exercise one's rights and obligations as a member of society; understand the values of a free democratic society, the rule of law, and human and civil rights and freedoms in Ukraine. PLO23. Preserve and enhance the achievements and values of society based on an understanding of the place of the subject area in the general system of knowledge; use various types and forms of physical activity to maintain a healthy lifestyle. PLO24. Demonstrate basic knowledge and practical skills necessary for safe behaviour and effective action in crisis situations: apply first aid algorithms; navigate terrain using contemporary navigation tools; identify mine and other security threats; comply with international humanitarian law requirements; use communication tools; maintain psychological resilience; and critically evaluate information influence operations.	
8 – Resources for Programme Implementation	
Academic staff	The core teaching staff of the Educational Programme consists of academic staff from the departments of the Ferenc Rakoczi II Transcarpathian Hungarian University. Lecturers teaching within the Programme are active and recognised scholars who publish in national and international scientific journals and possess relevant

	professional competence and experience in teaching, research and pedagogical activity. The practice-oriented nature of the Educational Programme envisages broad participation by practitioner-specialists relevant to the Programme, as well as the involvement of highly competent experts, including representatives of professional unions and associations, which strengthens the synergistic relationship between theoretical and practical training. Teaching of educational components in Hungarian or English is provided by lecturers who command the relevant language at a level no lower than B2, as confirmed by an appropriate document. The programme support group and the teaching staff responsible for implementing the Educational Programme comply with the requirements established by the Licensing Conditions for Educational Activities of Educational Institutions.
Material and technical support	The educational process under the Educational Programme is fully supported by classrooms and laboratories equipped with multimedia equipment. Specialised computer laboratories with the necessary software and unlimited open internet access are available for practical and laboratory work, information searches and processing of results. Recreational and health infrastructure is available, including a canteen, sports ground, sports hall, fitness room, medical office and library.
Information and educational-methodological support	The official website of the University contains information on educational programmes, academic, research and educational activities, structural units, admission rules, contacts, etc. The information and educational-methodological support of the Educational Programme has up-to-date content, is based on contemporary information and communication technologies, and is published on the official University website. Students have unlimited internet access, access to the research library and reading rooms, academic schedules, and educational-methodological support for educational components.
9 – Academic Mobility	
National credit mobility	Academic mobility is carried out on a general basis within Ukraine, based on bilateral agreements between the Ferenc Rakoczi II Transcarpathian Hungarian University and educational institutions of Ukraine.
International credit mobility	International credit mobility is carried out based on bilateral agreements between the Ferenc Rakoczi II Transcarpathian Hungarian University and higher education institutions of partner countries, including cooperation agreements with universities in Poland, Slovakia, Hungary, Romania, Croatia, Turkey and other countries. Academic staff of the University involved in

	implementing the Educational Programme have opportunities for professional development through participation in Erasmus+ programmes. Students may also participate in the “Makovecz” international mobility programme, operating since 2016 and covering the countries of the Carpathian Basin: Hungary, Ukraine, Romania, Slovakia and Serbia.
Education of international students	The Programme is not currently offered to international students.

2. LIST OF EDUCATIONAL PROGRAMME COMPONENTS AND THEIR LOGICAL SEQUENCE

2.1. List of Educational Programme Components

Code	Educational Programme components (courses, term projects/papers, practical training, attestation examinations, qualification work)	ECTS credits	Form of final course assessment
1	2	3	4
1. Compulsory Programme Components			
1.1. General Preparation Cycle (GP)			
GP 1	History and Culture of Ukraine	3	Pass/Fail Assessment
GP 2	Foreign Language	7	Pass/Fail Assessment
GP 3	Physical Education	3	Pass/Fail Assessment
GP 4	History and Culture of the Hungarian Nation	3	Pass/Fail Assessment
GP 5	Sociology and Socio-Ethical Responsibility	3	Exam
GP 6	Philosophy	3	Pass/Fail Assessment
GP 7	Business Foreign Language	12	Pass/Fail Assessment
GP 8	Fundamentals of Healthy Lifestyle and Life Safety	3	Pass/Fail Assessment
GP 9	Practicum in Ukrainian Language for Professional Purposes	3	Pass/Fail Assessment
GP 10	Fundamentals of National Resistance	5	Graded Credit
	Total – General Preparation Cycle	***45***	
1.2. Professional Preparation Cycle (PP)			
PP 1	Microeconomics	4	Exam
PP 2	Higher Mathematics for Economists	3	Exam
PP 3	Information Systems and Technologies for Economists	3	Pass/Fail Assessment
PP 4	Fundamentals of Research	3	Exam
PP 5	Accounting	9	Exam
PP 6	Probability Theory and Econometrics	3	Pass/Fail Assessment
PP 7	Macroeconomics	4	Exam
PP 8	Finance, Money and Credit	4	Exam
PP 9	Fundamentals of Law and Corporate Law	3	Pass/Fail Assessment
PP 10	Enterprise Economics	4	Exam
PP 11	Financial Accounting	8	Exam
PP 12	Term Paper on Financial Accounting	1	Graded Credit
PP 13	Tax System	4	Exam
PP 14	Management and Marketing	4	Exam
PP 15	Corporate Finance	3	Exam
PP 16	Management Accounting	4	Exam
PP 17	Budget System	4	Exam

Code	Educational Programme components (courses, term projects/papers, practical training, attestation examinations, qualification work)	ECTS credits	Form of final course assessment
1	**2**	**3**	**4**
PP 18	Enterprise Reporting	4	Exam
PP 19	Economic Statistics	3	Exam
PP 20	Accounting and Reporting in Taxation	4	Exam
PP 21	Term Paper on Accounting and Reporting in Taxation	1	Graded Credit
PP 22	Information Systems and Technologies in Accounting and Taxation	4	Exam
PP 23	Foreign Language for Professional Communication	6	Pass/Fail Assessment
PP 24	Audit and Control	4	Exam
PP 25	Accounting in Public Sector Institutions	4	Exam
PP 26	Banking	3	Exam
PP 27	Economic Analysis	4	Exam
PP 28	Financial Analysis	3	Exam
PP 29	Bank Accounting	3	Exam
PP 30	Accounting and Taxation in Foreign Countries	3	Exam
PP 31	Insurance and Risk Assessment	3	Exam
	Total – Professional Preparation Cycle	***117***	
1.3. Practical Training and Bachelor's Thesis Preparation			
PT 1	Accounting Practicum	3	Graded Credit
PT 2	Financial Accounting Practicum Using IT	3	Graded Credit
PT 3	Industrial (Pre-Graduation) Internship	6	Graded Credit
BT	Bachelor's Thesis Preparation	6	Defence
	Total	**18**	
	Total compulsory components	**180**	
2. Elective Programme Components			
	Total elective components	60	Pass/Fail Assessment
	Total scope of the Educational Programme	**240**	

2.2. Structural and Logical Scheme of the Educational Programme

YEAR 1

- GP 1 History and Culture of Ukraine
- GP 2 Foreign Language
- GP 3 Physical Education
- GP 5 Sociology and Socio-Ethical Responsibility
- PP 1 Microeconomics
- PP 2 Higher Mathematics for Economists
- PP 4 Fundamentals of Research
- PP 5 Accounting
- EC 1 Elective Course

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- GP 2 Foreign Language
- GP 4 History and Culture of the Hungarian Nation
- PP 3 Information Systems and Technologies for Economists
- PP 5 Accounting
- PP 6 Probability Theory and Econometrics
- PP 7 Macroeconomics
- EC 2 Elective Course
- EC 3 Elective Course

YEAR 2

- GP 7 Business Foreign Language
- GP 8 Fundamentals of Healthy Lifestyle and Life Safety
- PP 8 Finance, Money and Credit
- PP 9 Fundamentals of Law and Corporate Law
- PP 10 Enterprise Economics
- PP 11 Financial Accounting
- EC 4 Elective Course
- EC 5 Elective Course

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- GP 7 Business Foreign Language
- GP 10 Fundamentals of National Resistance
- PP 11 Financial Accounting
- PP 12 Term Paper on Financial Accounting
- PP 13 Tax System
- PP 15 Corporate Finance
- PT 1 Accounting Practicum
- EC 6 Elective Course
- EC 7 Elective Course

YEAR 3

- GP 7 Business Foreign Language
- PP 14 Management and Marketing
- PP 16 Management Accounting
- PP 17 Budget System
- PP 18 Enterprise Reporting
- EC 8 Elective Course
- EC 9 Elective Course
- EC 10 Elective Course

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- GP 7 Business Foreign Language
- GP 9 Practicum in Ukrainian Language for Professional Purposes
- PP 19 Economic Statistics
- PP 20 Accounting and Reporting in Taxation
- PP 21 Term Paper on Accounting and Reporting in Taxation
- PP 22 Information Systems and Technologies in Accounting and Taxation
- PT 2 Financial Accounting Practicum Using IT
- EC 11 Elective Course
- EC 12 Elective Course

YEAR 4

- PP 23 Foreign Language for Professional Communication
- PP 24 Audit and Control
- PP 25 Accounting in Public Sector Institutions
- PP 26 Banking
- PP 27 Economic Analysis
- EC 13 Elective Course
- EC 14 Elective Course
- EC 15 Elective Course

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- GP 6 Philosophy
- PP 23 Foreign Language for Professional Communication
- PP 28 Financial Analysis
- PP 29 Bank Accounting
- PP 30 Accounting and Taxation in Foreign Countries
- PP 31 Insurance and Risk Assessment
- PT 3 Industrial (Pre-Graduation) Internship
- BT Bachelor's Thesis Preparation
- A Final Attestation

PT 3 Industrial (Pre-Graduation) Internship

→ **FINAL ATTESTATION**
Foreign Language Examination; Comprehensive Qualification Examination; Bachelor's Thesis Defence

Structural and Logical Scheme of the Educational Programme (continued)

YEAR 1		YEAR 2		YEAR 3		YEAR 4	
SEMESTER 1	SEMESTER 2	SEMESTER 3	SEMESTER 4	SEMESTER 5	SEMESTER 6	SEMESTER 7	SEMESTER 8
GP 1. History and Culture of Ukraine	GP 2. Foreign Language	GP 7. Business Foreign Language	GP 7. Business Foreign Language	GP 7. Business Foreign Language	GP 7. Business Foreign Language	PP 23. Foreign Language for Professional Communication	GP 6. Philosophy
GP 2. Foreign Language	GP 4. History and Culture of the Hungarian Nation	GP 8. Fundamentals of Healthy Lifestyle and Life Safety	GP 10. Fundamentals of National Resistance	PP 14. Management and Marketing	GP 9. Practicum in Ukrainian Language for Professional Purposes	PP 24. Audit and Control	PP 23. Foreign Language for Professional Communication
GP 3. Physical Education	PP 3. Information Systems and Technologies for Economists	PP 8. Finance, Money and Credit	PP 11. Financial Accounting	PP 16. Management Accounting	PP 19. Economic Statistics	PP 25. Accounting in Public Sector Institutions	PP 28. Financial Analysis
GP 5. Sociology and Socio-Ethical Responsibility	PP 5. Accounting	PP 9. Fundamentals of Law and Corporate Law	PP 12. Term Paper on Financial Accounting	PP 17. Budget System	PP 20. Accounting and Reporting in Taxation	PP 26. Banking	PP 29. Bank Accounting
PP 1. Microeconomics	PP 6. Probability Theory and Econometrics	PP 10. Enterprise Economics	PP 13. Tax System	PP 18. Enterprise Reporting	PP 21. Term Paper on Accounting and Reporting in Taxation	PP 27. Economic Analysis	PP 30. Accounting and Taxation in Foreign Countries
PP 2. Higher Mathematics for Economists	PP 7. Macroeconomics	PP 11. Financial Accounting	PP 15. Corporate Finance	EC 8. Elective Course	PP 22. Information Systems and Technologies in Accounting and Taxation	EC 13. Elective Course	PP 31. Insurance and Risk Assessment
PP 4. Fundamentals of Research	EC 2. Elective Course	EC 4. Elective Course	PT 1. Accounting Practicum	EC 9. Elective Course	PT 2. Financial Accounting Practicum Using IT	EC 14. Elective Course	PT 3. Industrial (Pre-Graduation) Internship
PP 5. Accounting	EC 3. Elective Course	EC 5. Elective Course	EC 6. Elective Course	EC 10. Elective Course	EC 11. Elective Course	EC 15. Elective Course	BT. Bachelor's Thesis Preparation
EC 1. Elective Course			EC 7. Elective Course		EC 12. Elective Course		A. Final Attestation

Logical progression of the Educational Programme across eight semesters

General preparation	Professional preparation	Elective components	Practical training / attestation

3. FORMS OF FINAL ATTESTATION FOR HIGHER EDUCATION STUDENTS

Forms of final attestation for higher education students	The final attestation of graduates of the Bachelor's Educational Programme in Accounting and Taxation, specialty D1 "Accounting and Taxation", is conducted by the Attestation Commission and consists of a foreign language examination, a comprehensive qualification examination in the field of study, and defence of the Bachelor's Thesis. The attestation concludes with the issuance of a standard document awarding the Bachelor's degree and the qualification of Bachelor of Accounting and Taxation. The attestation is conducted openly and publicly.
Requirements for the Comprehensive Qualification Examination in the Field of Study	The Comprehensive Qualification Examination in the Field of Study includes programme questions that determine the level of formation of professional competencies and attainment of programme learning outcomes, the list of which is approved by the graduating department.
Requirements for the Foreign Language Examination	The foreign language examination includes programme questions designed to assess the students' knowledge, skills and abilities required for effective professional and situational communication in a foreign language.
Requirements for the Bachelor's Thesis	The Bachelor's Thesis must involve solving a complex specialised task or practical problem in accounting and/or taxation, characterised by complexity and uncertainty of conditions, using theories and methods of economics. The Bachelor's Thesis must not contain academic plagiarism, falsification, fabrication or cheating.

8. MATRIX OF ALIGNMENT BETWEEN PROGRAMME COMPETENCIES AND EDUCATIONAL PROGRAMME COMPONENTS

	GP 1	GP 2	GP 3	GP 4	GP 5	GP 6	GP 7	GP 8	GP 9	GP 10	PP 1	PP 2	PP 3	PP 4	PP 5	PP 6	PP 7	PP 8	PP 9	PP 10	PP 11	PP 12	PP 13	PP 14	PP 15	PP 16	PP 17	PP 18	PP 19	PP 20	PP 21	PP 22	PP 23	PP 24	PP 25	PP 26	PP 27	PP 28	PP 29	PP 30	PP 31	PT 1	PT 2	PT 3	BT
GC 01	+	+		+	+	+	+		+		+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+				+
GC 02					+	+	+				+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+
GC 03			+					+									+							+									+	+									+	+	
GC 04	+	+	+	+			+	+	+		+	+	+	+	+	+	+		+		+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+		+	+
GC 05	+	+		+	+	+	+		+																								+	+						+					
GC 06	+			+	+	+													+							+		+						+	+				+						+
GC 07					+									+								+		+		+			+		+			+			+	+				+	+	+	+
GC 08									+		+			+	+	+	+	+	+	+	+	+	+				+	+	+	+	+	+	+	+	+		+	+	+	+		+	+	+	+
GC 09									+					+					+							+		+						+								+			+
GC 10		+					+								+																		+				+	+			+				
GC 11													+									+										+			+								+	+	+
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SC 01											+		+	+	+	+	+	+		+		+	+	+			+		+		+	+		+		+	+	+		+	+				+
SC 02											+	+	+			+	+			+	+	+						+	+	+	+			+	+		+	+						+	+
SC 03															+						+	+				+		+		+	+	+		+	+				+	+		+	+	+	+
SC 04																			+		+		+				+	+		+	+			+	+	+				+		+	+	+	+
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SC 11								+	+					+	+				+		+		+				+					+		+	+					+			+	+	+

9. MATRIX OF ALIGNMENT BETWEEN PROGRAMME LEARNING OUTCOMES (PLO) AND EDUCATIONAL PROGRAMME COMPONENTS

	GP 1	GP 2	GP 3	GP 4	GP 5	GP 6	GP 7	GP 8	GP 9	GP 10	PP 1	PP 2	PP 3	PP 4	PP 5	PP 6	PP 7	PP 8	PP 9	PP 10	PP 11	PP 12	PP 13	PP 14	PP 15	PP 16	PP 17	PP 18	PP 19	PP 20	PP 21	PP 22	PP 23	PP 24	PP 25	PP 26	PP 27	PP 28	PP 29	PP 30	PP 31	PT 1	PT 2	PT 3	BT
PLO 01									+		+		+		+		+	+		+		+	+		+		+		+		+		+	+		+	+	+							+
PLO 02															+						+	+	+			+	+	+	+	+	+	+		+			+	+	+	+		+	+	+	+
PLO 03															+						+	+	+			+				+	+			+	+		+	+	+	+		+	+	+	+
PLO 04															+						+	+				+		+		+	+			+			+	+	+			+	+	+	+
PLO 05														+	+						+	+				+			+	+	+			+	+		+	+	+	+		+	+	+	+
PLO 06															+						+	+								+	+			+	+		+	+	+	+		+	+	+	+
PLO 07																							+				+	+		+	+	+			+										+
PLO 08																				+						+																		+	+
PLO 09																									+	+								+			+	+			+			+	+
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PLO 14												+	+			+																					+	+							+
PLO 15														+								+							+								+	+						+	+
PLO 16		+					+		+																								+												+
PLO 17	+		+	+		+								+																			+				+	+				+	+	+	+
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10. LIST OF NORMATIVE DOCUMENTS UNDERPINNING THE EDUCATIONAL AND PROFESSIONAL PROGRAMME

1. Про вищу освіту: Закон України від 01.07.2014 № 1556-VII. URL: http://zakon4.rada.gov.ua/laws/show/1556-18
2. Класифікатор професій: Наказ Держспоживстандарту України від 28.07.2010 №327. URL: https://zakon.rada.gov.ua/rada/show/va327609-10#Text
3. Класифікація видів економічної діяльності: національний класифікатор України КВЕД ДК 009:2010: Наказ Держспоживстандарту України від 11.10.2010 № 457. URL: https://zakon.rada.gov.ua/rada/show/vb457609-10#Text
4. Національна рамка кваліфікацій: Постанова Кабінету Міністрів України від 23.11.2011 №1341 URL: https://zakon.rada.gov.ua/laws/show/1341-2011-%D0%BF#Text
5. Про особливості запровадження переліку галузей знань і спеціальностей, за якими здійснюється підготовка здобувачів вищої освіти, затвердженого постановою Кабінету Міністрів України від 29 квітня 2015 року №266: наказ МОН України від 06.11.2015 № 1151. URL: https://zakon.rada.gov.ua/laws/show/z1460-15#Text
6. Про внесення змін до переліку галузей знань і спеціальностей, за якими здійснюється підготовка здобувачів вищої освіти: Постанова КМУ від 16.12.2022 № 1392. URL: https://zakon.rada.gov.ua/laws/show/1392-2022-%D0%BF#Text
7. Про внесення змін до переліку галузей знань і спеціальностей, за якими здійснюється підготовка здобувачів вищої та фахової передвищої освіти: Постанова КМУ від 30.08.2024 № 1021. URL: https://zakon.rada.gov.ua/laws/show/1021-2024-%D0%BF#Text
8. Стандарт вищої освіти України для першого (бакалаврського) рівня освіти галузі знань 07 – Управління та адміністрування, спеціальності 071 – Облік і оподаткування: Наказ Міністерства освіти і науки України від 19.11.2018 №1260. URL: https://mon.gov.ua/static-objects/mon/sites/1/vishcha-osvita/zatverdzeni%20standarty/2019/05/06/071-oblik-i-opodatkuvannya-bakalavr-1.pdf
9. Про внесення змін до деяких стандартів вищої освіти: Наказ МОН України від 28.05.2021 №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. Про внесення змін до деяких стандартів вищої освіти: Наказ МОН України від 13.06.2024 № 842. URL: https://mon.gov.ua/npa/pro-vnesennia-zmin-do-deiakykh-standartiv-vyshchoi-osvity842

11. Про затвердження програми предметного тесту з обліку та фінансів єдиного фахового вступного випробування для вступу на навчання для здобуття ступеня магістра на основі НРК 6, НРК 7: Наказ МОН України від 15.10.2025 № 1362. URL: https://mon.gov.ua/static-objects/mon/sites/1/vishcha-osvita/vstup-2026/prohramy-jefvv/programa-jefvv-oblik-i-finansi-2025.pdf
12. Про внесення змін до деяких стандартів вищої освіти: Наказ МОН України від 13.06.2024 №842. URL: https://mon.gov.ua/static-objects/mon/sites/1/vishcha-osvita/zatverdzeni%20standarty/2024/Nakaz-842.vid.13.06.2024.pdf
13. ESG. URL: https://www.britishcouncil.org.ua/sites/default/files/standards-and-guidelines_for_qa_in_the_ehea_2015.pdf
14. ISCED-F (МСКО-Г) 2013. URL: http://www.uis.unesco.org/Education/Documents/isced-fields-of-education-training-2013.pdf
15. Про затвердження Методичних рекомендацій щодо відповідності освітніх програм спеціальностям, за якими здійснюється підготовка здобувачів вищої освіти, та деталізованим галузям Міжнародної стандартної класифікації освіти ISCED-F 2013 та описів предметних областей спеціальностей, за якими здійснюється підготовка здобувачів вищої освіти: Наказ МОН України від 31.12.2025 р. №1734. URL: https://old.nmu.org.ua/ua/content/infrastructure/structural_divisions/science_met_dep/%D0%9D%D0%B0%D0%BA%D0%B0%D0%B7%20%D0%9C%D0%A0%20%D0%9E%D0%9F%D0%9E.pdf
16. Про внесення змін до деяких законів України щодо окремих питань підготовки громадян України до національного спротиву Закон України від 25.03.2026 № 4826-IX. URL: https://zakon.rada.gov.ua/laws/show/4826-20#Text
17. Постанови КМУ від «Деякі питання функціонування Єдиного реєстру кваліфікацій – Класифікатора професій» 29.10.2025 №1387; Деякі питання функціонування Єдиного реєстру кваліфікацій - Класифікатора професій: Постанова Кабінету Міністрів України від 29.10.2025 № 1387. URL: https://zakon.rada.gov.ua/laws/show/1387-2025-%D0%BF#Text