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

APPROVED BY THE ACADEMIC COUNCIL
Ferenc Rakoczi II Transcarpathian Hungarian University

Minutes №11 dated 25 November 2021

With amendments and additions approved by the Academic Council,
Minutes №5 dated 24 May 2023,
Minutes №3 dated 25 March 2024,
Minutes №3 dated 24 April 2025,
Minutes №5 dated 27 May 2026

Implemented by the Rector's Order
№62-Вн dated 28.05.2026

The head of the Academic Council ______________ S. Chernychko

EDUCATIONAL AND PROFESSIONAL PROGRAMME
«INTERNATIONAL ACCOUNTING AND TAXATION»

LEVEL OF HIGHER EDUCATION	**SECOND LEVEL**
DEGREE OF HIGHER EDUCATION	**MASTER**
FIELD OF STUDY	**D «BUSINESS, ADMINISTRATION AND LAW»**
SPECIALTY	**D1 «ACCOUNTING AND TAXATION»**
QUALIFICATION	**MASTER OF ACCOUNTING AND TAXATION**

Berehove – 2026

APPROVAL SHEET

for the Educational and Professional Programme

«INTERNATIONAL ACCOUNTING AND TAXATION»

1. **Guarantor of the Educational and Professional Programme:**

Viktoriia MAKAROVYCH, Doctor of Economic Sciences, Associate Professor, Professor of the Department of Accounting and Auditing ____________

2. **Programme Developers:**

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

Gabriella LOSKORIKH, PhD in Accounting and Taxation, Associate Professor, Deputy Head of the Department of Accounting and Auditing ____________

Nataliya STOIKA, Candidate of Economic Sciences, Associate Professor, Associate Professor of the Department of Accounting and Auditing ____________

________________ 2026

3. **Head of the Department of Accounting and Auditing** ____________ Robert BACHO

________________ 2026 р.

4. **Head of the Division of Students' Contingent** ____________ Zsuzhanna FIZESHI

________________ 2026 р.

5. **Head of the Higher Education Quality Assurance Department** ________ Adalbert RATS

________________ 2026 р.

6. **Vice-Rector for Education and Methodology** __________ Oleksandr BERGHAUER

________________ 2026 р.

7. **Vice-Rector for Science and Quality Assurance Work** ____________ Imre SAKAL

________________ 2026 р.

8. **Rector** ____________ Stepan CHERNYCHKO

________________ 2026 р.

PREFACE

The Educational Programme for the preparation of applicants for the second (Master) level of higher education in Specialty D1 «Accounting and Taxation» was developed by a **working group consisting of**:

1. *Makarovych Viktoriia* – Guarantor of the Educational and Professional Programme, Doctor of Economic Sciences, Associate Professor, Professor of the Department of Accounting and Auditing, Ferenc Rakoczi II Transcarpathian Hungarian University;
2. *Veronika Hanusych* **–** Candidate of Economic Sciences, Associate Professor, Associate Professor of the Department of Accounting and Auditing, Ferenc Rakoczi II Transcarpathian Hungarian University
3. *Gabriella Loskorikh* – PhD in Accounting and Taxation, Associate Professor, Deputy Head of the Department of Accounting and Auditing, Ferenc Rakoczi II Transcarpathian Hungarian University;
4. *Nataliia Stoika* – Candidate of Economic Sciences, Associate Professor, Associate Professor of the Department of Accounting and Auditing, Ferenc Rakoczi II Transcarpathian Hungarian University.

Additionally involved in the development and improvement of the Programme:
Henetta Kovács-Rump – PhD student in the Finance and Accounting Programme, Hungarian University of Agriculture and Life Sciences (Gödöllő, Hungary);
Korneliia Ratsyn – Chief Accountant of TEK Zakhidtransservis LLC.

External Reviewers:
Erika Yuhas – Candidate of Economic Sciences, Associate Professor, Associate Professor of the Department of Finance, Accounting and Taxation, Uzhhorod Institute of Trade and Economics of the State University of Trade and Economics;
Yaroslav Yankovych – Director of ALL-COM LLC;
Ivan Furyk – Director of STM TRADE LLC.

The Educational Programme was reviewed and approved at a meeting of the Department of Accounting and Auditing, Minutes №1 dated 25 August 2021, with subsequent amendments and additions approved by Minutes №10 dated 19 May 2023, Minutes №8 dated 25 March 2024, Minutes №9 dated 23 April 2025, and Minutes №10 dated 24 April 2026.

The Educational and Professional Programme shall come into effect on 1 September 2026.

Guarantor of the Educational and Professional Programme Viktoriia Makarovych

1. PROFILE OF THE EDUCATIONAL PROGRAMME «INTERNATIONAL ACCOUNTING AND TAXATION» IN SPECIALTY D1 «ACCOUNTING AND TAXATION»

1 – General information	
Full Name of HEI and Structural Subdivision	Ferenc Rakoczi II Transcarpathian Hungarian University Department of Accounting and Auditing
Level of Higher Education	Second (Master) Level of Higher Education
Higher Education Degree and Qualification Title in the Original Language:	Higher Education Degree: Master Educational Qualification: Master of Accounting and Taxation
The official name of the educational program (in Ukrainian, English and Hungarian)	Міжнародний облік і оподаткування International Accounting and Taxation Nemzetközi számvitel és adóügy
Specialty (in Ukrainian, English and Hungarian)	D1 Облік і оподаткування D1 Accounting and Taxation D1 Számvitel és adóügy
International Standard Classification of Education (ISCED-F 2013)	0411 - Accounting and Taxation The Educational and Professional Programme «International Accounting and Taxation» is implemented within the field of knowledge D «Business, Administration and Law» under the specialty D1 «Accounting and Taxation». To ensure international comparability and accurate identification of the educational content, the Programme is aligned with the detailed field of the International Standard Classification of Education (ISCED-F 2013). The Educational and Professional Programme «International Accounting and Taxation» in terms of its content and orientation corresponds to the detailed field 0411 Accounting and Taxation of the International Standard Classification of Education (ISCED-F 2013).
Type of Diploma and Scope of the Educational Programme	Master Degree Diploma, 90 ECTS credits. Duration of study: 1 year and 5 months.
Accreditation	Accredited by the National Agency for Higher Education Quality Assurance, Ukraine. Educational Programme Accreditation Certificate No. 6700, re-registration No. 18795, re-registration No. 18818, valid until 1 July 2029.
Cycle / Level	National Qualifications Framework of Ukraine (NQF) – *Level 7*; Framework for Qualifications of the European Higher Education Area (FQ-EHEA) – *Second Cycle*; Qualifications Framework for Lifelong Learning (QF-LLL) – *Level 7*.
Prerequisites	Applicants holding a Bachelor degree, Master degree, or Specialist degree are eligible for admission. Admission requirements and procedures are determined by the Admission Rules of Ferenc Rakoczi II Transcarpathian Hungarian University.
Language(s) of teaching	Ukrainian, Hungarian.
Validity Period of the Educational	Valid until the next review in accordance with the validity period

Programme	of the accreditation certificate.
Permanent Web Address of the Educational Programme Description	https://kme.org.ua/uk/osvitni-programi/
2 - Purpose of the Educational Programme	
The Educational Programme aims to provide students with advanced theoretical and practical knowledge, competencies, and skills in accounting, control, analysis, auditing, and taxation, enabling them to address complex specialised tasks and managerial challenges in professional practice within both the national and international economic environment.	
3 - Characteristics of the Educational Programme	
Subject Area (Field of Knowledge, Specialty)	*Field of Knowledge*: D Business, Administration and Law *Specialty*: D1 Accounting and Taxation
Subject Area	*Object of Study:* organisational, managerial, economic, control and analytical, consulting, and expert activities of business entities and public sector institutions in the fields of accounting, auditing, and taxation. These activities are implemented through the processes and institutional mechanisms of accounting, internal control, auditing, taxation, the preparation, presentation, and analytical use of financial, managerial, and tax reporting, as well as the organisation of sustainability reporting. *Educational Objectives*: to prepare professionals capable of solving complex tasks and problems in the fields of accounting, analysis, control, auditing, and taxation under conditions characterised by uncertainty and evolving requirements. *Theoretical Content of the Subject Area*: concepts, categories, theories, and frameworks of accounting, analysis, control, auditing, and taxation. *Methods, Methodologies and Technologies*: general scientific and specialised methods for studying the patterns and regularities of the functioning of the modern economy at both macro- and microeconomic levels; economic and mathematical methods for solving economic and managerial problems; as well as innovative methods, methodologies, and technologies for organising accounting, control, auditing, analysis, and taxation; preparing and analytically using financial, managerial, and tax reporting; organising sustainability reporting; and supporting managerial decision-making under conditions of uncertainty. *Tools and Equipment*: modern information systems and technologies, specialised software, methodological tools for the organisation and modelling of accounting, analysis, control, auditing, and taxation processes, as well as tools for data collection and analysis.
Orientation of the Educational Programme	Educational and Professional Programme. The programme is designed to provide students with professional knowledge, skills, competencies, and other learning outcomes necessary for successful professional practice.
Main Focus of the Educational Programme	The programme focuses on the development of professional competencies in accounting and taxation within the context of organising and managing the activities of business entities operating in national and international markets. Key words: accounting, taxation, analysis, auditing, control, accounting organisation, management, consulting, international operations, National Accounting Standards (NAS), International Accounting Standards (IAS), International Financial Reporting Standards (IFRS), digital accounting and taxation technologies, corporate social responsibility.

Features of the Educational Programme	The Educational Programme is practice-oriented and aimed at training professionals capable of addressing complex specialised issues in accounting, control, analysis, auditing, and taxation, as well as coordinating the activities of business entities in accordance with the contemporary needs and requirements of national and international business.
4 – Suitability of Graduates for Employment and Further Training	
Suitability for Employment	The Educational Programme in Accounting and Taxation is designed to enable graduates to apply their acquired knowledge and competencies in enterprises and organisations engaged in business activities, including international business operations in Ukraine and abroad. Graduates are qualified to perform professional activities in accordance with the National Classification of Occupations of Ukraine (DK 003:2010), including positions such as: Chief Accountant, Chief Economist, Head of Accounting Department, Head of Centralised Accounting Unit, Accounting Manager, Head of Accounting Team, Accountant (Master's Degree Holder), Auditor, Expert Accountant, Tax Consultant, Economist in Accounting and Business Analysis, Tax Economist. *Graduates holding a Master's degree in Accounting and Taxation are also capable of pursuing related professional activities in the fields of*: business and administrative management; finance and credit; expert and consulting services; property valuation; international economic activities; research and methodological work.
Further Training	Graduates may continue their studies at the third (Educational and Research / Educational) level of higher education. They may also pursue postgraduate education in related or other fields of study, as well as obtain additional qualifications through other educational programmes and specialties within the higher education system.
5 - Teaching and Assessment	
Teaching and Learning	Student-centred learning, self-directed learning, problem-based learning, an individual and creative approach to learning, and the integration of academic study with practical training. The main teaching methods include explanatory and illustrative methods, reproductive learning methods, problem-based instruction, heuristic methods, research-based learning, and visualisation techniques.
Assessment	A cumulative rating-based assessment system is applied, providing for the evaluation of students' performance in all types of classroom and independent learning activities aimed at achieving the intended learning outcomes of the Educational Programme. Assessment includes both continuous and final evaluation. Assessment methods comprise written and oral examinations, pass/fail assessments, individual assignments, internship defence, and the defence of the Master qualification thesis. Final assessment**:** examinations and credit assessments. Certification: public defence of the Master qualification thesis.
6 - Programme Competences	
Integral Competence (IC)	The ability to solve complex tasks and problems in professional activities related to accounting, analysis, control, auditing, and taxation, or in the learning process, which involves conducting

	research and/or implementing innovations and is characterized by uncertainty of conditions and requirements
General Competencies (GC)	**GC1.** Ability to identify, set and solve problems **GC2.** Ability to communicate in a foreign language. **GC3.** Skills in using information and communication technologies **GC4.** Ability to conduct research at the appropriate level. **GC5**. Ability to generate new ideas (creativity) **GC6.** Ability to search, process and analyze information from various sources **GC7.** Ability to work in an international context. **GC8.** Ability to communicate with representatives of other professional groups of different levels (with experts from other fields of knowledge/types of economic activity) **GC9.** Valuation of and respect for diversity and multiculturalism. **GC10.** Ability to act on the basis of ethical considerations (motives). **GC11.** Ability to evaluate and ensure the quality of work performed.
Professional Competencies (PC)	**PC1.** Ability to generate and use accounting information to make effective management decisions at all levels of Enterprise Management in order to increase the effectiveness, efficiency and social responsibility of the business. **PC2.** Ability to organize the accounting process and regulate the activities of its performers in accordance with the requirements of the legislation and management of the enterprise. **PC3.** Ability to apply theoretical, methodological and practical approaches to the organization of accounting, control, planning and optimization of tax calculations **PC4.** Ability to generate financial statements in accordance with international standards, correctly interpret, publish and use relevant information to make sound management decisions. **PC5.** Ability to apply methods and techniques of analytical support of modern management systems, taking into account the company's development strategy in conditions of uncertainty, risk and/or information asymmetry. **PC6.** To use international standards of quality control, auditing, inspection, other assurance and related services in compliance with the requirements of professional ethics in the course of practical activities **PC7.** Ability to set tasks, improve methods and implement modern methods of financial and managerial accounting, analysis, auditing and taxation in accordance with the strategic goals of the enterprise **PC8.** Ability to perform administrative and managerial functions in the sphere of activity of business entities, public sector bodies. **PC9.** Ability to carry out activities related to advising the owners, management of the enterprise and other users of information in the field of accounting, analysis, control, auditing, taxation. **PC10.** Ability to conduct scientific research in order to solve current problems of the theory, methodology, organization and practice of accounting, auditing, analysis, control and taxation. *Additional specialised (professional) competencies ensured by the*

	Educational Programme: **PC11.** Ability to design the structural components of the accounting and analytical support system for the activities of enterprises, institutions and organisations operating within the international economic environment.
7 - Programme Learning Outcomes	

PLO01. Ability to develop and improve one's general cultural and professional level, independently develop new methods of work and knowledge about a comprehensive vision of modern problems of economy and management.
PLO02. To know the theory, methodology and practice of accounting information formation by the stages of accounting process and control for the current and potential needs of management by economic entities, taking into account the professional judgment.
PLO03. Communicate in a foreign language orally and by the written and discuss the results of research and innovation.
PLO04. Organize, develop, model accounting systems and coordinate the activities of accountants considering the needs of management of business entities, and International Business in particular.
PLO05. Master the innovative technologies, substantiate the choice and explain the application of a new methodology for preparing and granting the accounting information for the management of a business entity.
PLO06. Define the information needs of users of accounting information in the management of the enterprise, provide the advices to the management personnel of the business entity.
PLO07. Develop the internal standards and forms of managerial and other reporting of business entities.
PLO08. Substantiate the choice of the optimal system of taxation of an entity's business under current Tax Law.
PLO09. Form the financial statements according to the national and international standards for business entities at the corporate level, publish and use the relevant information to make the managerial decisions.
PLO10. Collect, evaluate, analyze the financial and non-financial data to generate the relevant information for making the managerial decisions.
PLO11. Develop and evaluate the effectiveness of the control system of the business entities.
PLO12. Substantiate the innovative approaches to the information support of the system of control of the resource potential use of business and public sector entities, taking into account the business development strategy.
PLO13. Know the international standards of quality control, audit, review, other assurance and related services in accordance with the requirements of the professional ethics.
PLO14. Substantiate the choice and procedure of application of managerial information technologies for accounting, analysis, audit and taxation in the system of making managerial decisions in order to optimize them.
PLO15. Apply the scientific methods of research in the field of accounting, audit, analysis, control and taxation and implement them in the professional activity and business practice.
PLO16. Carry out the public business and scientific communications in order to solve the communication problems in state and foreign languages.
PLO17. Prepare and substantiate the conclusions for consulting of owners, management of the business entity and other users of information in the field of accounting, analysis, control, audit and taxation.
PLO18. Use the norms of professional and academic ethics, the common standards of behavior and moral in interpersonal relationships with team members (team), consumers, contractors, contact audiences.
PLO19. Be able to design, plan and conduct the search and reconnaissance works, carry out their informational, methodical, material, financial and personnel support.
Additional Programme Learning Outcomes ensured by the Educational Programme:
PLO20. Design the structural components of accounting, analysis, auditing and taxation systems, and

coordinate the activities of business entities within the international economic environment.	
8 - Resource Support for the Implementation of the Programme	
Academic Staff	The staff of the Educational Programme primarily consists of academic and teaching staff from the departments of Ferenc Rakoczi II Transcarpathian Hungarian University. The educational process also involves practitioners and experts in the fields of accounting, analysis, auditing, and taxation, thereby strengthening the integration of theoretical and practical training and promoting an interdisciplinary approach to education. The academic and teaching staff responsible for the implementation of the Educational Programme comply with the requirements established by the licensing conditions for educational activities at the second (Master) level of higher education. The delivery of educational components in the Hungarian language is ensured by academic staff possessing Hungarian language proficiency at B2 level or higher, as evidenced by relevant certification.
Material and Technical Support	The Educational Programme is fully supported by appropriately equipped classrooms and laboratories. Classrooms are furnished with modern multimedia equipment. Specialised computer laboratories equipped with the required software and unrestricted Internet access are available for practical and laboratory classes, information retrieval, and data processing. The University also provides infrastructure for recreation and well-being (a cafeteria, sports grounds, a sports hall, a fitness gym, a medical office, a library, and other facilities).
Information, Educational and Methodological Support	The official website of the University provides information on educational programmes, academic, research, and extracurricular activities, structural units, admission regulations, contact information, and other relevant resources. Communication between the University, academic staff, and students is maintained through the IRIS Educational Process Management System. The information and educational-methodological support of the Educational Programme is regularly updated, based on modern information and communication technologies, and made available through the official website of the University. The language of instruction for each Educational Component is specified in the corresponding syllabus. Students are provided with unrestricted Internet access, access to the scientific library and reading rooms, academic calendars and schedules, as well as educational and methodological materials for all Educational Components.
9 - Academic Mobility	
National Credit Mobility	Academic mobility within Ukraine is implemented on a general basis through cooperation agreements concluded between Ferenc Rakoczi II Transcarpathian Hungarian University and its partner institutions.
International Credit Mobility	International credit mobility is implemented on the basis of cooperation agreements concluded between Ferenc Rakoczi II Transcarpathian Hungarian University and partner higher education institutions in foreign countries.
Education of International	The Educational Programme is currently not offered to

Students	international students.
10 – Forms of Final Attestation of Higher Education Students	
Forms of Final Attestation of Students	Final attestation of graduates of the Educational Programme «International Accounting and Taxation» is carried out through the public defence of the Master qualification thesis and culminates in the awarding of a Master degree with the qualification: Master of Accounting and Taxation. Certification is conducted openly and publicly. The Master qualification thesis must not contain academic plagiarism, fabrication, or falsification.

2. LIST OF EDUCATIONAL COMPONENTS OF THE EDUCATIONAL PROGRAMME AND THEIR LOGICAL SEQUENCE

2.1. List of Educational Components

Code	Educational Components of the Programme (courses, course projects (papers), internships / pre-graduation practical training, Master qualification thesis)	ECTS Credits	Form of Assessment
1	**2**	**3**	**4**
1. Compulsory Educational Components of the Programme			
CC 1.	Methodology of Scientific Research	4	exam
CC 2.	Accounting and Taxation in Enterprise Management	4	exam
CC 3.	Organisation of Accounting and Control	4	exam
CC 4.	Business Tax Consulting	3	exam
CC 5.	Business Communications in the Ukrainian Language	3	pass / fail asses.
CC 6.	Business Communications in English	3	pass / fail asses.
CC 7.	International Accounting Systems and Standards	4	exam
CC 8.	Accounting and Taxation of International Operations	4	exam
CC 9.	Sustainability Reporting	4	exam
CC 10.	Business Analysis of Enterprise Activity	3	exam
CC 11.	Digital Technologies in Accounting and Taxation	4	exam
CC 12.	International Standards of Auditing	4	exam
CC 13.	Pre-diploma practice	9	graded credit
CC 14.	Master Qualification Thesis	13	defence
	Total ECTS Credits for Compulsory Educational Components	**66**	
2. Elective Educational Components of the Programme			
EC 1.	Student-Elected Educational Components	4	pass / fail asses.
EC 2.		4	pass / fail asses.
EC 3.		4	pass / fail asses.
EC 4.		4	pass / fail asses.
EC 5.		4	pass / fail asses.
EC 6.		4	pass / fail asses.
	Total ECTS Credits for Elective Educational Components	**24**	
	Total ECTS Credits for the Educational Programme	**90**	

2.2. Distribution of Educational Components of the Educational Programme by Semester

1 COURSE

1 Semester

- OC 1. Methodology of Scientific Research
- OC 2. Accounting and Taxation in Enterprise Management
- OC 3. Organisation of Accounting and Control
- OC 4. Business Tax Consulting
- OC 5. Business Communications in the Ukrainian Language
- SC 1-3. Student-Elected Educational Components

2 Semester

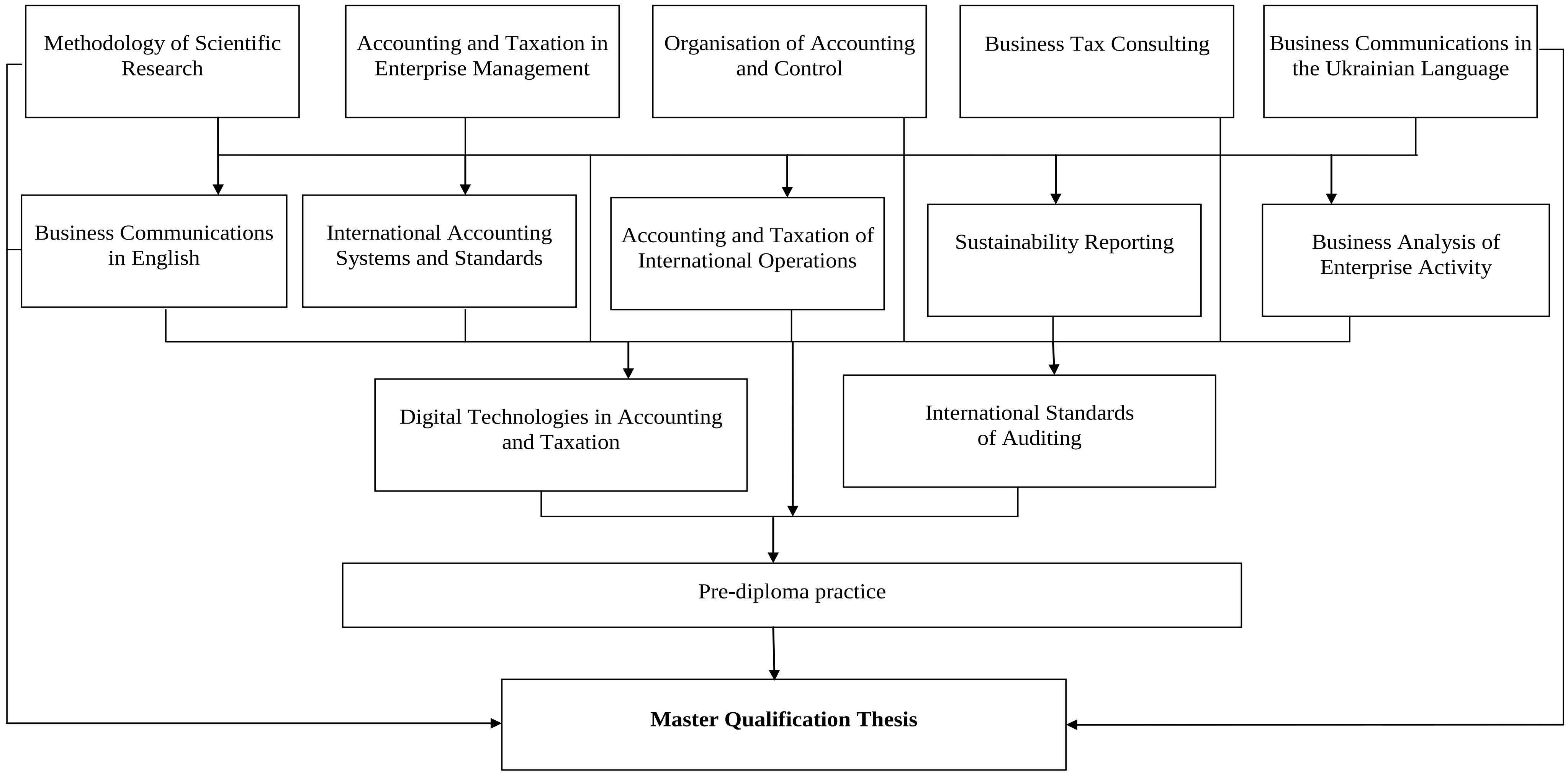
- OC 6. Business Communications in English
- OC 7. International Accounting Systems and Standards
- OC 8. Accounting and Taxation of International Operations
- OC 9. Sustainability Reporting
- OC 10. Business Analysis of Enterprise Activity
- SC 4-6. Student-Elected Educational Components

2 COURSE

3 Semester

- OC 11. Digital Technologies in Accounting and Taxation
- OC 12. International Standards of Auditing
- OC 13. Pre-diploma practice
- OC 14. Master Qualification Thesis

2.3. Structural and Logical Scheme of the Educational and Professional Programme



3. MATRIX OF CORRESPONDENCE BETWEEN PROGRAM COMPETENCES AND EDUCATIONAL COMPONENTS OF THE EDUCATIONAL PROGRAMME

Code	**Educational Programme Components**	**GC1**	**GC2**	**GC3**	**GC4**	**GC5**	**GC6**	**GC7**	**GC8**	**GC9**	**GC10**	**GC11**	**PC1**	**PC2**	**PC3**	**PC4**	**PC5**	**PC6**	**PC7**	**PC8**	**PC9**	**PC10**	**PC10**
OC 1.	Methodology of Scientific Research	+			+	+	+					+										+	
OC 2.	Accounting and Taxation in Enterprise Management	+											+	+	+		+		+				
OC 3.	Organisation of Accounting and Control	+				+			+				+	+	+				+	+			+
OC 4.	Business Tax Consulting	+					+	+		+	+		+		+						+		+
OC 5.	Business Communications in the Ukrainian Language				+				+													+	
OC 6.	Business Communications in English		+	+	+			+	+	+	+											+	
OC 7.	International Accounting Systems and Standards						+	+					+			+					+		+
OC 8.	Accounting and Taxation of International Operations	+					+	+		+			+		+	+					+		+
OC 9.	Sustainability Reporting	+				+	+	+	+				+	+			+		+	+			+
OC 10.	Business Analysis of Enterprise Activity	+					+										+		+		+		+
OC 11.	Digital Technologies in Accounting and Taxation			+									+	+		+			+				
OC 12.	International Standards of Auditing						+	+			+	+	+					+	+	+	+		+
OC 13.	Pre-diploma practice	+		+	+	+	+		+	+	+	+	+	+	+	+	+		+	+	+		+
OC 14.	Master Qualification Thesis	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+

4. MATRIX OF PROGRAMME LEARNING OUTCOMES ACHIEVEMENT THROUGH EDUCATIONAL COMPONENTS OF THE EDUCATIONAL PROGRAMME

Code	Educational Programme Components	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	PLO11	PLO12	PLO13	PLO14	PLO15	PLO16	PLO17	PLO18	PLO19	PLO20
OC 1.	Methodology of Scientific Research	+				+										+	+	+	+	+	
OC 2.	Accounting and Taxation in Enterprise Management		+		+	+	+	+	+		+							+			
OC 3.	Organisation of Accounting and Control		+		+	+	+	+		+	+	+	+							+	+
OC 4.	Business Tax Consulting	+			+		+		+		+		+					+	+	+	+
OC 5.	Business Communications in the Ukrainian Language	+															+		+		
OC 6.	Business Communications in English	+		+													+		+		
OC 7.	International Accounting Systems and Standards					+				+										+	+
OC 8.	Accounting and Taxation of International Operations	+	+		+					+	+							+			+
OC 9.	Sustainability Reporting	+			+	+				+	+										+
OC 10.	Business Analysis of Enterprise Activity										+	+	+					+			+
OC 11.	Digital Technologies in Accounting and Taxation		+			+		+		+	+		+		+						
OC 12.	International Standards of Auditing											+	+	+		+		+	+		+
OC 13.	Pre-diploma practice	+	+			+			+	+	+	+	+		+		+	+	+	+	+
OC 14.	Master Qualification Thesis	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+

5. LIST OF REGULATORY DOCUMENTS ON WHICH THE EDUCATIONAL AND PROFESSIONAL PROGRAMME IS BASED

1. Про освіту: Закон України від 05.09.2017 № 2145-VIII зі змінами від 25.02.2025. URL: https://zakon.rada.gov.ua/laws/show/2145-19#Text
2. Про вищу освіту: Закон України від 01.07.2014 № 1556-VII зі змінами від 19.12.2024. URL: https://zakon.rada.gov.ua/laws/show/1556-18#Text
3. Європейська кредитна трансферна накопичувальна система: Довідник користувача. URL: https://erasmusplus.org.ua/wp-content/uploads/2016/01/2016_ECTS_Users_Guide-2015_Ukrainian_translation.pdf
4. Класифікатор професій ДК 003:2010. URL: https://zakon.rada.gov.ua/rada/show/va327609-10#Text
5. Класифікація видів економічної діяльності ДК 009:2010: Класифікатор від 11.10.2010 № 457. URL: https://zakon.rada.gov.ua/rada/show/vb457609-10#Text
6. Методичні рекомендації щодо розроблення стандартів вищої освіти: Схвалено сектором вищої освіти Науково-методичної ради Міністерства освіти і науки України протокол № 19 від 23.11.2017. URL: https://mon.gov.ua/static-objects/mon/sites/1/vishcha-osvita/rekomendatsii-1648.pdf
7. Національна рамка кваліфікацій: Додаток до постанови Кабінету Міністрів України від 23.11.2011 р. № 1341. URL: https://zakon.rada.gov.ua/laws/show/1341-2011-%D0%BF#Text
8. 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
9. Стандарт вищої освіти України для другого (магістерського) рівня освіти галузі знань 07 Управління та адміністрування, спеціальності 071 «Облік і оподаткування», затвердженого наказом Міністерства освіти і науки України від 10.07.2019 р. № 958. URL: https://mon.gov.ua/static-objects/mon/sites/1/vishcha-osvita/zatverdzeni%20standarty/2019/07/12/071-oblik-i-opodatkuvannya-magistr.pdf
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