

Ministry of Education and Science of Ukraine

V.N. Karazin Kharkiv National University

APPROVED

Deputy Head of the Admissions Committee

Vice-Rector for Research and Teaching of

V. N. Karazin Kharkiv National University

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PROGRAM

**of the Professional Examination in Accounting and Taxation
under the educational and professional program
“Accounting, Auditing and Business Analytics”
(Specialty D1 “Accounting and Taxation”)
of the second (master's) level of higher education**

Kharkiv 2025



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4601-18 від 26.03.2025

MODULE 1 “TAXATION”

Topic 1. The Essence and Types of Taxes

Socio-economic essence of taxes. Definition of taxes, their features as an economic category. Taxes and other forms of payments to the budget - fees, deductions, non-tax income.

Functions of taxes. Fiscal function, mechanism of its realization. Terminology of taxation. Elements of taxation: subject (payer) and medium, object of taxation, source of payment, unit of taxation, tax rate, tax exemption, tax period, form of tax reporting. Methods of tax rates and their types.

Classification of taxes, its features. Division of taxes by form of taxation into direct and indirect. Classification of taxes by the economic nature of the object of taxation - taxes on income, consumption and property. Classification based on the public authorities that impose them - national and local taxes. Classification of taxes based on the method of their collection - schedule and salary taxes. Classification of taxes based on the relationship between the tax rate and the amount of the taxable object - progressive, proportional, regressive. Classification of taxes by the subject of taxation - taxes paid by legal entities and individuals.

Types of direct taxes. Advantages and disadvantages of direct taxes, problems of their collection. Regulatory mechanism of certain types of direct taxes. Types of indirect taxes: excise taxes, fiscal monopolies, customs duties. Advantages and disadvantages of indirect taxes, their place in the tax system.

Topic 2. Tax Policy and Tax System of the State

Tax system. The concept of the tax system, the scientific basis for the construction of the tax system and the basic principles of construction. Structure of the tax system.

Taxation system of Ukraine: concept and principles of construction. The main stages of formation of the taxation system in Ukraine. The need for further reform of the taxation system.

Tax policy: the concept of tax policy and directions of its implementation. Assessment of the tax burden at the macro and micro levels. State tax policy: essence, structure and strategy. Objectives and goals of the state tax policy. Basic principles of tax policy in Ukraine.

Topic 3. The State Tax Service of Ukraine

The tax service of the state. History of the formation of the tax service in Ukraine. Organizational structure of the state tax authorities and their main tasks. Functions of the State Fiscal Service of Ukraine. Functions of the middle and basic level of the State Fiscal Service of Ukraine. Tax police as an integral part of the fiscal service and its tasks. Powers of the State Fiscal Service. Duties and responsibilities of officials of controlling bodies.

Basics and organization of tax work, its main elements. Legal regulation of the establishment and collection of taxes. Rights, obligations and liability of taxpayers for violation of tax legislation.

Topic 4. Accounting of Taxpayers and Tax Revenues to the Budget

Accounting of taxpayers as one of the main elements of tax work. Features of accounting of legal entities. The procedure for registration of legal entities. Register of legal entities. State registration of individuals - taxpayers. Assignment of identification numbers to individual taxpayers. Peculiarities of registration of individuals - business entities. Peculiarities of registration of individuals who are not business entities and receive income from various sources.

Accounting for taxes and non-tax payments. Personal accounts, the procedure for opening and maintaining them. Documents used for entries in personal accounts.

Topic 5. Value Added Tax

The essence of value added tax, prerequisites for implementation and development. Taxpayers of the tax. Requirements for registration of persons as taxpayers. Determination of the object of taxation. Date of occurrence of tax liabilities. The concept of the tax base for value added tax. The procedure for determining the tax base for various types of transactions.

The amount of tax rates. Transactions included in the object of taxation. Transactions taxed at a zero rate. List of transactions that are not subject to taxation. Transactions that are exempt from taxation. Tax credit. The procedure for determining the date of the tax credit. Electronic register of tax invoices in the electronic VAT administration system. Procedure for determining the amount of value added tax to be paid to the budget or refunded from the budget.

Topic 6. Excise Tax

Excise tax as a form of specific excise taxes. History of its formation in Ukraine. Legal basis of taxation. The excise tax in the system of indirect taxes, its disadvantages and advantages. Payers of the excise tax. Object of taxation for domestic and imported goods. List of excisable goods. Types of excise tax rates: specific and ad valorem. Benefits from excise tax. The procedure for calculating tax on goods produced in the customs territory of Ukraine and goods imported into the customs territory of Ukraine. Peculiarities of calculating tax at ad valorem rates. Peculiarities of the mechanism of taxation of alcoholic beverages and tobacco products. Excise stamps: the procedure for obtaining and using them by domestic producers and importers. Excise warehouses.

Topic 7. Duty

Duty in the system of indirect taxes. Legislative regulation of customs duties. Customs policy and its goals. Customs terminology: customs territory, customs control, types of movement across the customs border, customs declaration and declarants.

Payers of customs duties. Object of taxation. The procedure for determining the customs value. Types of customs rates: fixed and interest rates. Types of interest rates: preferential, preferential, full. Benefits for legal entities and individuals. The procedure for determining the amount of customs duty and its payment to the accounts of customs authorities. The procedure for transferring customs duties to the budget.

Topic 8. Corporate Income Tax

Income taxation in the system of corporate taxes. General characteristics of profit as an object of taxation. Budgetary importance of corporate income tax.

Payers and rates of income tax. The object of taxation. The procedure for determining income and its composition. The list of income that is taken into account for determining the object of taxation and those that are not included in income. The procedure for recognizing income. Composition of expenses and the procedure for their recognition. Expenses that are not taken into account when determining taxable income. Peculiarities of determining dual-purpose expenses. Tax exemptions and income tax benefits. Taxation of special types of transactions. The procedure for calculating income tax and the deadlines for filing a declaration.

Topic 9. Personal Income Tax

Personal income tax as a form of individual income taxation. Budgetary and social importance of the tax. Advantages and disadvantages of the tax.

Taxpayers of the tax. The concept of a tax agent. Objects of taxation of residents and non-residents. The concept of total annual taxable income. Total monthly taxable income and its structure. Income that is not included in the total monthly or annual taxable income.

The concept of a tax rebate. List of expenses allowed for tax deduction. Restrictions on the application of the right to a tax rebate. Tax social benefits and the procedure for their provision. The amount of social tax benefits. Tax rates and the procedure for its administration. Persons responsible for the calculation, withholding and payment (transfer) of tax to the budget. The procedure for payment and reporting by a tax agent.

Peculiarities of calculation and payment of tax on special types of income. Taxation of income received by an individual entrepreneur from business activities. Procedure for filing an annual declaration of property and income (tax return) and liability of taxpayers for violation of tax laws.

Topic 10. Simplified Taxation System for Small Businesses

The need to introduce a simplified taxation system for small businesses (single tax). Legislative regulation of the single tax. List of legal entities and individuals - business entities that have the right to switch to the single tax. The procedure for transition. List of taxes and fees against which the single tax is paid. Peculiarities of calculation and payment of the single tax for legal entities. Single tax rates for business entities - legal entities. Terms and procedure for payment and submission

of calculations for legal entities. Procedure for transferring the tax to budgets and state trust funds.

Peculiarities in the calculation and payment of the single tax for individual entrepreneurs (IE). The single tax rate for individual entrepreneurs. Terms and procedure for payment and submission of calculations for individuals. Procedure for transferring tax to budgets and state trust funds. Legal regulation of tax collection for agricultural producers. Object of taxation and tax rates for agricultural producers. The procedure for calculating and paying taxes for agricultural producers.

Topic 11. Environmental Tax and Rent

The basis and purpose of establishing fees for resources. State ownership of resources as a basis for the state to receive revenues for their use. Payment for resources as an instrument of influence on the economical and rational use of resources.

Environmental tax. Its essence and purpose. Taxpayers, tax agents. Object and tax base. Tax rates. The procedure for calculating, submitting tax reports and paying the tax.

Special water use fee, its legislative regulation, payers and object of taxation. Rates of the fee. Peculiarities of taxation of certain groups of water resources. Exemptions from the tax. Terms of tax payment and taxpayers' reporting.

Fee for special use of forest resources. The essence and purpose of the fee. Types of forest resources. Payers and object of calculation of the fee. Collection rates. Calculation and terms of payment of the fee.

Payment for the use of subsoil. Payment for the use of subsoil for purposes not related to the extraction of minerals (payers, object of taxation, tax base, rates, procedure for calculating and paying tax liabilities). Payment for the use of subsoil for the extraction of minerals (payers, object of taxation, tax base, rates, procedure for calculating and paying tax liabilities).

Fee for the use of radio frequency resources of Ukraine. Payers and object of taxation. Rates, calculation procedure and payment terms.

Topic 12. Other Taxes and Fees

Local taxes and fees as a source of local budget revenues. Legal regulation of payment of local taxes and fees. Composition of local taxes and fees, peculiarities of their payment. Powers of local authorities to establish local taxes and fees. Tax on real estate other than land. Fee for parking spaces. Tourist tax.

Topic 13. Tax Evasion

The essence of the category of tax evasion. The main causes of tax evasion. Illegal tax evasion as a social threat. Possible ways of evading different types of taxes. Underreporting of taxes, fees and other tax payments. Problematic issues of tax legislation.

Determination of the amount of losses from intentional tax evasion and their classification. Combating tax evasion.

Legal ways to reduce tax liabilities. Principles of forming an effective tax policy. Factors of minimization of tax and non-tax payments. Calculation of tax efficiency and preferential taxation coefficients.

Recommended information sources

Basic references

1. Tax Code of Ukraine: Law of Ukraine of December 23, 2010 No. 2856-VI. Updated February 8, 2023. Retrieved from <https://zakon.rada.gov.ua/laws/show/2755-17#Text> (accessed February 8, 2025).
2. Customs Code of Ukraine: Law of Ukraine of March 13, 2012 No. 4495-VI. Updated January 18, 2023. Retrieved from <https://zakon.rada.gov.ua/laws/show/4495-17#Text> (accessed February 8, 2025).
3. On the Customs Tariff of Ukraine: Law of Ukraine of October 19, 2022 No. 2697-IX. Retrieved from <https://zakon.rada.gov.ua/laws/show/2697-20#Text> (accessed February 8, 2025).
4. On the Collection and Accounting of the Single Contribution to the Compulsory State Social Insurance: Law of Ukraine of July 8, 2010 No. 2464-VI. Updated December 4, 2022. Retrieved from <https://zakon.rada.gov.ua/laws/show/2464-17#Text> (accessed February 7, 2025).
5. Volokhova, I. S., & others. (2019). Tax system: Textbook (I. S. Volokhova, O. Yu. Dubovyk, Eds.). Kharkiv: Disa Plus Publishing House. Retrieved from <https://tinyurl.com/yexu9jbe> (accessed February 7, 2025).

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2. Ivanyshyna, O. S., & Demidenko, L. S. (2020). Simplified taxation, accounting and reporting system: Current state and directions for improvement. Efficient Economy, (5). <http://www.economy.nayka.com.ua/?op=1&z=7909> (accessed February 7, 2025). <https://doi.org/10.32702/2307-2105-2020.5.87>
3. Abramova, O. S. (2021). The level of tax burden as an indicator of Ukraine's economic freedom. In Modern state of economics, accounting, finance and law and their main problems: Proceedings of the International scientific and practical conference (Poltava, October 5, 2021) (Vol. 2, pp. 81–83). Poltava: CFEND. Retrieved from <http://www.economics.in.ua/2021/10/2.html> (accessed February 7, 2025).
4. Abramova, O. (2022). Tax burden as a factor of influence on business competitiveness in Ukraine. In Modern scientific research: Achievements, innovations and development prospects. Proceedings of the 13th International

scientific and practical conference (pp. 484–488). Berlin, Germany: MDPC Publishing. Retrieved from <https://tinyurl.com/ypn89p9n>.

5. Skrypnyk, S. V., Boiarova, O. A., & Demyanishina, O. A. (2022). Business expectations from the new taxation system. *Economy and State*, (1). Retrieved from http://www.economy.in.ua/pdf/1_2022/4.pdf (accessed February 7, 2025). <https://doi.org/10.32702/2306-6806.2022.1.13>

Links to information resources on the Internet, video lectures, and other methodological support

1. Distance course in the discipline "Taxation." Retrieved from <https://moodle.karazin.ua/course/view.php?id=3524>

2. President of Ukraine official website. Retrieved from <https://www.president.gov.ua>

3. Verkhovna Rada of Ukraine official website. Retrieved from <https://www.rada.gov.ua>

4. Cabinet of Ministers of Ukraine official website. Retrieved from <https://www.kmu.gov.ua>

5. Ministry of Economy of Ukraine official website. Retrieved from <https://www.me.gov.ua>

5. State Statistics Service of Ukraine official website. Retrieved from <https://www.ukrstat.gov.ua>

6. State Tax Service of Ukraine official website. Retrieved from <https://tax.gov.ua>

7. National Bank of Ukraine official website. Retrieved from <https://www.bank.gov.ua>

8. Vernadsky National Library of Ukraine official website. Retrieved from <https://www.nbu.gov.ua>

9. Taxpayers Association of Ukraine official website. Retrieved from <http://www.appu.org.ua/index.html>

10. "The Cost of the State" website (CASE Ukraine project). Retrieved from <https://cost.ua>

11. State budget web portal for citizens. Retrieved from <https://openbudget.gov.ua>

MODULE 2 “FINANCIAL ACCOUNTING”

Topic 1. Fundamentals of Financial Accounting

Basic principles of organization of accounting and financial reporting in Ukraine. Regulatory and legal regulation of accounting in Ukraine. Functions, tasks and organization of financial accounting at enterprises. Financial and management accounting. Accounting policy of the enterprise.

Topic 2. Cash Accounting

Classification of cash. The procedure for conducting cash transactions in national currency, its regulatory framework and accounting tasks. Documentation of cash transactions. Analytical and synthetic accounting of the availability and movement of cash on hand. Accounting of other cash.

Forms of non-cash payments, their characteristics. The procedure for opening current accounts and performing transactions on them. Documentation of cash flows in bank accounts. Accounting of non-cash funds in the financial accounting system.

Accounting for cash in foreign currency. The concept of currency values and classification of currencies. Determination and reflection of exchange rate differences in accounting. Accounting for the receipt of foreign currency. Accounting for the disposal of foreign currency. The procedure for the sale and purchase of foreign currency. Documentation of transactions in foreign currency. Accounting for transactions on foreign currency accounts in a bank.

Topic 3. Accounting for Financial Investments

Financial investments: concept and types. Recognition and valuation of financial investments. Documentation, synthetic and analytical accounting of long-term financial investments. Reflection of operations on accounting for long-term financial investments in accounting accounts.

Characteristics of accounts for current financial investments. Reflection of operations on accounting for current financial investments in the accounts.

Topic 4. Accounting for Accounts Receivable

Definition, valuation and classification of accounts receivable. Characteristics of accounts receivable. Documentation and accounting of settlements with buyers and customers. Accounting for doubtful and bad debts.

Accounting and documentation of settlements on advances issued. Accounting and documentation of settlements with accountable persons. Accounting and documentation of settlements on claims. Accounting and documentation of settlements on accrued income and compensation for damages. Accounting and documentation of other receivables.

Topic 5. Accounting for Non-Current Assets

Economic essence, classification of non-current assets and their valuation. Documentation of the movement of fixed assets. Revaluation of fixed assets, their accounting. Accounting for the receipt of fixed assets at the enterprise. Accounting for the disposal of fixed assets. Accounting for repairs and modernization of fixed assets. Characteristics of methods of depreciation of fixed assets and reflection in the system of financial accounting.

Accounting and documentation of lease of fixed assets from both the lessee and the lessor.

Features of accounting and documentation of other non-current tangible assets.

Composition of intangible assets and their valuation. Documentation and accounting of intangible assets in the accounting system. Procedure for calculating the amortization of intangible assets.

Topic 6. Accounting for Inventories

Classification of inventories and the regulatory framework for their accounting. Evaluation of inventories. Documentation of receipt and disposal of inventories. Organization of warehouse management. Accounting and reporting in warehouses. Reflection of the movement of production stocks in the accounts. Synthetic and analytical accounting of the availability and movement of production stocks.

Features of accounting and documentation of turnover inventory.

Features of accounting and documentation of fuel. Documentation of the movement of fuels and lubricants. Synthetic and analytical accounting of fuel.

Topic 7. Accounting for Settlements with Suppliers and Contractors and Other Creditors

Methodological principles of formation of information on liabilities in accounting and its disclosure in financial statements. General characteristics of the National Accounting Standard 11 “Liabilities”. Definition, measurement and classification of liabilities. Types and forms of settlements with suppliers and contractors. Documentation of transactions with suppliers and contractors. Synthetic and analytical accounting of transactions with domestic and foreign suppliers and contractors.

The concept, importance and tasks of accounting for settlements under other transactions. Primary, analytical and synthetic accounting of settlements on other transactions.

Topic 8. Accounting for Credit Transactions in Settlements with Banks and Other Loans

Methodological principles of formation of information on liabilities in accounting and its disclosure in financial statements.

Definition and classification of loans. Accounting and documentation of expenses related to obtaining a loan. Procedure and documentation of credit operations. Accounting for short-term bank loans.

Accounting for long-term bank loans. Accounting of current debt on long-term liabilities. Synthetic and analytical accounting of loans.

Topic 9. Accounting for Taxes and Mandatory Payments to the Budget

Tax System of Ukraine. Types of taxes and their characteristics. National and local taxes. Tax liability and tax credit.

Accounting for value added tax. Regulatory regulation of the procedure for calculating and paying VAT. The system of electronic VAT administration. Documentation of VAT transactions.

Accounting and documentation of excise tax. Regulatory regulation of the procedure for its calculation and payment.

Regulatory regulation of the procedure for calculating income tax. Accounting and documentation of income tax accrual and payment. Peculiarities of reflecting the accrual of income tax in accounting and tax accounting.

Accounting for personal income tax. Regulatory regulation of the procedure for its accrual and payment. Payers of personal income tax. Definition of a social benefit and its possible amounts. The procedure for calculating and paying personal income tax. Accounting for the accrual and payment of military duty.

Synthetic and analytical accounting of tax and payment settlements.

Topic 10. Accounting for Insurance Settlements

Economic content of insurance settlements and its types.

Compulsory state social insurance. Single contribution to compulsory state social insurance. Accounting and documentation of the calculation of the single social contribution and its payment.

Accounting of objects, payers and rates of fees to the Pension Fund. Accounting for individual and property insurance. Synthetic and analytical accounting of insurance settlements.

Topic 11. Accounting for Payroll Settlements

Types, forms and systems of payment at the enterprise. Accounting and documentation of basic wages.

The procedure for calculating average earnings. Accounting for calculations of temporary disability benefits. Accounting for calculations of annual and additional vacation. Accounting for calculations of average earnings during a business trip of an employee and in other cases.

The economic content of creating a provision for vacation pay. Documentation, calculation and accounting for the creation and use of vacation pay provision.

Types of deductions from wages. Mandatory deductions, on the initiative of the enterprise and on the initiative of the employee.

Consolidated payroll accounting. Synthetic and analytical payroll accounting.

Topic 12. Accounting for Production and Finished Goods Costs

Concept, Definition and Classification of Costs UAS 16 “Costs”. Accounting and documentation of production costs and finished goods. Inventory and accounting of work in progress. Accounting for direct costs by their types. Accounting, documentation and allocation of general production costs Reflection of operations on accounting for production costs in the accounts. Consolidated accounting of production costs.

The concept and classification of finished goods. The procedure for the formation of the initial cost of finished products, the procedure for determining and writing off costing differences. Characteristics of the main methods of calculation. Documentation of business transactions on the movement of finished goods.

Analytical accounting of finished goods. Reflection of finished goods accounting operations in the accounts.

The concept and distribution of deferred expenses. Documentation and accounting of prepaid expenses.

Topic 13. Accounting for the Formation of Income, Expenses and Performance Results

Methodological principles of formation of information on income, expenses and financial results in accounting.

Basic requirements for the recognition, composition and measurement of income and expenses. Classification and accounting of income and expenses by different types of activities and functions.

The concept of financial results and the procedure for their formation. Accounting for the formation of financial results by their types. Calculation of taxable profit and its accounting. Accounting for the use of profits.

Topic 14. Accounting for Equity and Special-Purpose Financing

Definition and classification of equity. Documentation and accounting of equity by its types: registered, capital in revaluation, additional, reserve, withdrawn, unpaid, retained earnings (uncovered losses).

Accounting and documentation of settlements with participants (founders) of the company . Accounting for the accrual and payment of dividends. Accounting for targeted financing. Accounting for provision for future expenses and payments.

Recommended information sources

Basic references

1. On Accounting and Financial Reporting in Ukraine: Law of Ukraine of July 16, 1999 No. 996-XIV (as of August 10, 2022). Retrieved from <https://goo.gl/drzYKY> (accessed February 7, 2025).

2. On Auditing Activity: Law of Ukraine of April 22, 1993 No. 3125-XII (as of October 1, 2018). Retrieved from <https://goo-gl.me/HHsas> (accessed February 7, 2025).

3. Tax Code of Ukraine: Code of Ukraine of December 2, 2010 No. 2755-VI (as of January 28, 2023). Retrieved from <https://goo.gl/of4RRQ> (accessed February 7, 2025).

4. On Approval of National Accounting Standard 1 "General Requirements for Financial Reporting": Order of the Ministry of Finance of Ukraine of February 7, 2013 No. 73 (as of August 10, 2021). Retrieved from <https://goo.gl/g1FTwC> (accessed February 7, 2025).

5. On Approval of National Accounting Standard 2 "Consolidated Financial Statements": Order of the Ministry of Finance of Ukraine of June 27, 2013 No. 628

(as of August 3, 2018). Retrieved from <https://zakon.rada.gov.ua/laws/show/z1223-13#Text> (accessed February 7, 2025).

6. On Approval of National Accounting Standard 7 "Fixed Assets": Order of the Ministry of Finance of Ukraine of April 27, 2000 No. 92 (as of July 29, 2022). Retrieved from <https://goo.gl/tJHzkH> (accessed February 7, 2025).

7. On Approval of National Accounting Standard 8 "Intangible Assets": Order of the Ministry of Finance of Ukraine of October 18, 1999 No. 242 (as of November 3, 2020). Retrieved from <https://goo.gl/PQRdh1> (accessed February 7, 2025).

8. On Approval of National Accounting Standard 9 "Inventories": Order of the Ministry of Finance of Ukraine of October 20, 1999 No. 246 (as of November 3, 2020). Retrieved from <https://goo.gl/B2Ydxx> (accessed February 7, 2025).

9. On Approval of National Accounting Standard 10 "Accounts Receivable": Order of the Ministry of Finance of Ukraine of October 8, 1999 No. 237 (as of November 3, 2020). Retrieved from <https://goo.gl/dG4PHQ> (accessed February 7, 2025).

10. On Approval of National Accounting Standard 11 "Liabilities": Order of the Ministry of Finance of Ukraine of January 31, 2000 No. 20 (as of November 3, 2020). Retrieved from <https://goo.gl/eRvLp2> (accessed February 7, 2025).

11. On Approval of National Accounting Standard 15 "Income": Order of the Ministry of Finance of Ukraine of November 29, 1999 No. 290 (as of November 3, 2020). Retrieved from <https://goo.gl/erNj4c> (accessed February 7, 2025).

12. On Approval of National Accounting Standard: Order of the Ministry of Finance of Ukraine of December 31, 1999 No. 318 (as of November 3, 2020). Retrieved from <https://goo.gl/KeaD8f> (accessed February 7, 2025).

13. On Approval of National Accounting Standard 17 "Income Tax": Order of the Ministry of Finance of Ukraine of December 28, 2000 No. 353 (as of November 3, 2020). Retrieved from <https://goo.gl/kvX2GE> (accessed February 7, 2025).

14. On Approval of National Accounting Standard 21 "The Effects of Changes in Foreign Exchange Rates": Order of the Ministry of Finance of Ukraine of August 10, 2000 No. 193 (as of November 3, 2020). Retrieved from <https://goo.gl/Tn5ZYu> (accessed February 7, 2025).

15. On Approval of National Accounting Standard 26 "Employee Benefits": Order of the Ministry of Finance of Ukraine of October 28, 2003 No. 601 (as of November 3, 2020). Retrieved from <https://goo.gl/9WDNcE> (accessed February 7, 2025).

16. Chart of Accounts for Accounting of Assets, Capital, Liabilities and Business Operations of Enterprises: Approved by the Order of the Ministry of Finance of Ukraine of November 9, 1999 No. 291. Retrieved from <https://goo-gl.me/im8C7> (accessed January 4, 2025).

17. Instruction on the Use of the Chart of Accounts for Accounting of Assets, Capital, Liabilities and Business Operations of Enterprises and Organizations: Approved by the Order of the Ministry of Finance of Ukraine of November 30, 1999 No. 291. Retrieved from <https://goo-gl.me/IhT4F> (accessed January 4, 2025).

18. Baranova, A. O., Naumova, T. A., & Kashperska, A. I. (2017). Audit: Textbook. Kharkiv: KhDUKhT. 246 p.
19. Kraievskiy, V. M., Kolisnyk, O. P., & Hurina, N. V., et al. (2021). Accounting: Textbook. Irpin: University of the State Fiscal Service of Ukraine. 388 p. Retrieved from <https://goo-gl.me/WbiMh>
20. Dovhopol, N. V., Polozova, T. V., & Radchenko, M. O. (2021). Accounting: Textbook for students of all forms of education in specialty 051 – Economics. Kharkiv: KhNURE. 300 p. Retrieved from <https://goo-gl.me/OXgOw>
21. Kalyuha, E. V., et al. (2019). Accounting and audit in questions and answers: Educational and methodological manual. Kyiv. 374 p.
22. Ryazanova, N. O. (2022). Accounting: Educational and methodological manual. Starobilsk: Luhansk Taras Shevchenko National University. 287 p. Retrieved from <https://goo-gl.me/v3AeO>

Additional references

1. Bondar, Y. V. (2017). Auditor's working papers. Lead schedules and programs. Audit sampling: Manual. Kyiv: State Enterprise "Information and Analytical Agency". 396 p.
2. Harasym, P. M., Kozyma, A. A., Zabschuk, V. D., Kushniryk, I. P., & Khomyn, P. Ya. (2015). Financial accounting and reporting in enterprises of various industries. Ternopil: Aston. 288 p.
3. Holov, S. F. (2018). Managerial accounting: Textbook. Kyiv: Center for Educational Literature. 400 p.
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5. International Financial Reporting Standards for Small and Medium-sized Enterprises (IFRS for SMEs): Practical manual / Compiled by K. V. Bezverkhyi. (2015). Kyiv: Center for Educational Literature. 226 p.
6. Tkachenko, N. M. (2015). Accounting, financial accounting, taxation and reporting: Textbook. Kyiv: Alerta Publishing. 1080 p.
7. Shara, Ye. Yu., & Sokolovska-Hontarenko, I. Ye. (2016). Financial accounting I–II: Textbook in 2 volumes. State Fiscal Service of Ukraine, National University of State Tax Service of Ukraine. Kyiv: Center for Educational Literature. Vol. 1: 336 p.; Vol. 2: 310 p.

Links to information resources on the Internet, video lectures, and other methodological support

1. Distance course in the discipline "Accounting and Auditing." Retrieved from <https://moodle.karazin.ua/course/view.php?id=5114>
2. Master-Buhgalteria. Platform for accounting and management accounting. Retrieved from <https://masterbuh.com/>
3. Audit Chamber of Ukraine. Retrieved from <http://www.apu.com.ua/>

4. Accounting for beginners. Online video lecture course by EY Ukraine. Retrieved from <https://tinyurl.com/bdezcp7>
5. All-Ukrainian Professional Public Organization "Union of Tax Consultants of Ukraine." Retrieved from <http://www.taxadvisers.org.ua/index.html>
6. All-Ukrainian Professional Public Organization "Union of Auditors of Ukraine." Retrieved from <http://spilka-audit.org.ua/>
7. "Bukhgalteriya" newspaper. Retrieved from <http://www.buhgalteria.com.ua>
8. Newspaper "All about accounting." Retrieved from <http://gazeta.vobu.ua/>
9. Holovbukh — all for the modern accountant. Retrieved from <https://www.golovbukh.com.ua/>
10. State Statistics Service of Ukraine. Retrieved from <http://www.ukrstat.gov.ua>
11. Legislative documents. Retrieved from <http://zakon.rada.gov.ua>
12. Liga BiznesInform. Retrieved from <http://www.liga.net>
13. International Federation of Accountants. Retrieved from <http://www.ifac.org/>
14. Ministry of Finance of Ukraine. Retrieved from <http://www.minfin.gov.ua>
15. Official website for accounting reporting. Retrieved from <http://bukhalter911.com/Res/Blanks/Pervich>
16. Ukrainian accounting journal "Balance." Retrieved from <http://www.balance.ua>
17. Federation of Professional Accountants and Auditors of Ukraine. Retrieved from <http://www.ufpaa.org/>
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19. State budget web portal for citizens. Retrieved from <https://openbudget.gov.ua/>

MODULE 3 “ECONOMIC ANALYSIS”

Topic 1. The Essence and Subject of Analysis and Control of Business Processes

The content of economic analysis. The role of economic analysis and control in enterprise management. Tasks of analysis and control in the management system. The subject of economic analysis and its objects. The main categories and types of economic analysis. The essence of business processes. Business and entrepreneurship. The main features of business. Classification of business processes. Conditions for the functioning of business processes. Subjects and objects of business processes. Types and forms of business processes of the enterprise.

Topic 2. Organizational and Information Support for the Analysis and Control of Business Processes

The concept of “information”. Requirements for information. Characterization and classification of the most important types of information at the enterprise. Methods of information verification. The concept of information base and stages of economic analysis. The essence, purpose, tasks of information support for the analysis and control of business processes. Characteristics of information support for the analysis of the production process.

Topic 3. Methods and Organization of Analysis and Control of Business Processes

Method and technique of economic analysis, their features. Basic classical methods of economic analysis. Logical methods of analysis. Methods of comparison, detailing, grouping, balance method. Methods of elimination. Economic and mathematical methods. Basic heuristic (psychological) techniques. Methods of analyzing business processes of the enterprise. Method of business process reengineering. Method of business process benchmarking. Organization of business process improvement. Business process performance indicators and their measurement.

Topic 4. Analysis of the Process of Production of Products, Works, Services

Content and objectives of the analysis of the production program of the enterprise. Analysis of the production process and volume of products. Analysis of the nomenclature, assortment and structure of products. Analysis of product quality. Analysis of the rhythm of the production process. Estimation of reserves for increasing production.

Topic 5. Analysis of Demand, Market Conditions and the Process of Selling Products (works, services) of the Enterprise

Study and assessment of demand for products. Analysis of the process of selling products, works and services. Analysis of business processes in relation to foreign economic activity of the enterprise.

Topic 6. Analysis of Production Resources and Organizational and Technical Level of the Enterprise

General scheme of analysis of production resources. Analysis of the process of providing the enterprise with labor resources and the efficiency of their use. Analysis of labor productivity. Evaluation of the impact of labor factors on productivity. Analysis of the process of providing enterprises with fixed assets and the efficiency of their use. Analysis of the use of production equipment. Analysis of the process of providing the enterprise with material resources and the efficiency of their use.

Topic 7. Analysis of Costs and Financial Results of the Enterprise

Value, tasks and information support system for cost analysis at the enterprise. Analysis of the cost of production by generalized indicators. Analysis of direct costs of production. Analysis of indirect costs and the relative level of costs.

The importance, tasks and information support of the analysis of financial results of the enterprise. Analysis of the financial result of the enterprise and its components. Assessment of the impact of factors on the financial result. Analysis of performance indicators (profitability) of business processes.

Topic 8. Analysis of the Financial Condition of the Enterprise

Tasks of analyzing the financial condition of the enterprise. Balance sheet as the main source of information on the assessment of the financial condition of the enterprise. General assessment of the company's property and the effectiveness of its use. Analysis and evaluation of the structure of sources of funds of the enterprise. Assessment of the rationality of the formation of the structure of sources of funds. Analysis of accounts receivable and accounts payable. Analysis of solvency and financial stability of the enterprise. Analysis of the intensity (business activity) of business processes and investment attractiveness of the enterprise. Analytical diagnostics of the probability of bankruptcy. Summarizing the results of the analysis of the financial condition of the enterprise and identifying ways of financial recovery.

Topic 9. Analysis of Business Processes in Economic Sectors

Characterization of the features of the most important objects of analysis of agriculture, trade, construction, road transport and insurance. Content and objectives of the analytical process at enterprises in these sectors of the economy.

Recommended information sources

Basic references

1. On Accounting and Financial Reporting in Ukraine: Law of Ukraine of July 16, 1999 No. 996-XIV (as of August 10, 2022). Retrieved from <https://goo.gl/drzYKY> (accessed February 7, 2025).
2. Tax Code of Ukraine: Code of Ukraine of December 2, 2010 No. 2755-VI (as of January 28, 2023). Retrieved from <https://goo.gl/of4RRQ> (accessed February 7, 2025).
3. On Approval of National Accounting Standard 1 "General Requirements for Financial Reporting": Order of the Ministry of Finance of Ukraine of February 7, 2013 No. 73 (as of August 10, 2021). Retrieved from <https://goo.gl/g1FTwC> (accessed February 7, 2025).
4. International Financial Reporting Standards: HolovBukh. (2023). Retrieved from <https://ips.ligazakon.net/document/MU17012Z> (accessed January 6, 2025).
5. Luchko, M. R., Benko, I. D., & Yatsyshyn, S. R. (2019). International standards of accounting and financial reporting: Textbook (M. R. Luchko, Ed.).

Ternopil: TNEU. 390 p. Retrieved from <http://dspace.wunu.edu.ua/bitstream/316497/35370/1>

6. Shevchuk, O. V. (2021). Financial analysis: Educational and methodological manual. Starobilsk: Luhansk Taras Shevchenko National University. 285 p. Retrieved from <https://goo-gl.me/v3AeO>

7. Shubina, S. V. (2019). Financial analysis: Lecture notes. Kharkiv: KhERI of the State Higher Educational Institution "University of Banking". 187 p.

Additional references

1. Pryimak, S. V. (2021). Financial analysis. Practical manual: Textbook. Lviv. 264 p.

2. Luchko, M. R., Zhukevych, S. M., & Farion, A. I. (2016). Financial analysis: Textbook (M. R. Luchko, Ed.). Ternopil: TNEU. 304 p.

3. Mirosnyk, O., Shubina, S., & Kravchenko, B. (2021). Assessment and ways to improve the financial stability of the enterprise. Financial and credit systems: Prospects for development, 1(1), 17–22.

4. Shubina, S., Mirosnyk, O., Rudenko, A., Karapetyan, R., & Shevchuk, D. (2021). Financial reporting as part of the system of information supply of modern enterprise management. Financial and credit systems: Prospects for development, 2(2). <https://tinyurl.com/mr4yn95h>

5. Shubina, S., & Shevchuk, D. (2021). Modern problems of accounting for financial results in enterprises of Ukraine. In All-Ukrainian scientific and practical online conference “Theoretical and practical issues of harmonizing stakeholders’ interests in the system of sustainable development of territories” (October 30, 2021) (pp. 224–227). Kharkiv: V. N. Karazin Kharkiv National University.

Links to information resources on the Internet, video lectures, and other methodological support

1. Distance course in the discipline "Economic Analysis (Level C – Business Process Analysis and Control)." Retrieved from <https://moodle.karazin.ua/course/view.php?id=3725>

2. Master-Bukhhalteria. Platform for accounting and management accounting. Retrieved from <https://masterbuh.com/>

3. Audit Chamber of Ukraine. Retrieved from <http://www.apu.com.ua/>

4. Accounting for beginners. Online video lecture course by EY Ukraine. Retrieved from <https://tinyurl.com/bdezcp7>

5. All-Ukrainian Professional Public Organization "Union of Tax Consultants of Ukraine." Retrieved from <http://www.taxadvisers.org.ua/index.html>

6. All-Ukrainian Professional Public Organization "Union of Auditors of Ukraine." Retrieved from <http://spilka-audit.org.ua/>

7. "Bukhhalteriya" newspaper. Retrieved from <http://www.bukhhalteria.com.ua>

8. Newspaper "All about accounting." Retrieved from <http://gazeta.vobu.ua/>

9. Holobukh — all for the modern accountant. Retrieved from <https://www.golobuh.com.ua/>
10. State Statistics Service of Ukraine. Retrieved from <http://www.ukrstat.gov.ua>
11. Legislative documents. Retrieved from <http://zakon.rada.gov.ua>
12. International Federation of Accountants. Retrieved from <http://www.ifac.org/>
13. Ministry of Finance of Ukraine. Retrieved from <http://www.minfin.gov.ua>
14. Official website for accounting reporting. Retrieved from <http://buhgalter911.com/Res/Blanks/Pervich>
15. Ukrainian accounting journal "Balance." Retrieved from <http://www.balance.ua>
16. Federation of Professional Accountants and Auditors of Ukraine. Retrieved from <http://www.ufpaa.org/>
17. Official website of the World Trade Organization. Retrieved from <http://www.wto.org>
18. Basics of financial analysis of business results. Online video lecture course by NGO NNDES. Retrieved from <https://www.youtube.com>
19. Analysis of the financial condition of the enterprise. Online video lecture course by NGO NNDES. Retrieved from <https://www.youtube.com>

MODULE 4 “AUDIT”

Topic 1. The Essence and Subject Matter of the Audit

The need, place and role of audit in a market economy. History of the origin and development of audit. Stages of formation and development of audit. Features of the formation of audit in Ukraine. Place and role of audit in the management system. Users of audit and their goals. The role of audit as a modern form of financial control.

The essence and purpose of the audit. Definition of the concept of “audit”. Definition of the concept of “audit activity”. The difference between audit and inspection. The difference between audit and forensic accounting. The concept of an assurance engagement. The purpose of the audit of financial statements. Subject and objects of the audit. Subject area of the audit. The concept of an audit object. Types of audit objects. Classification of audit. Classification features characteristic of the audit. Types of audit.

Topic 2. Regulation of Audit Activity and its Information Support

International experience in regulating audit activities. Approaches to the regulation of audit activities. The role of the International Federation of Accountants in the regulation of audit activities.

Organizational and methodological management of audit activities in Ukraine. Public oversight body. The role of the Audit Chamber of Ukraine (ACU) in ensuring the independence of audit control. Legal basis for the functioning of the ACU. Powers of the ACU. The procedure for the formation of the ACU. Rights and obligations of the members of the ACU. Functions of the Chairman of the ACU. Structure and powers of the UBA commissions. Regional branches of the ACU. Professional public organizations of auditors of Ukraine. Union of Auditors of Ukraine: role and legal basis of functioning. Conditions for the establishment of other professional public organizations of auditors. Internal management of audit activities.

Regulatory and legal regulation of audit activities in Ukraine. Concepts and postulates of audit. Formation of the system of regulatory and legal regulation of audit activities in Ukraine. Legislative regulation of audit activities. Regulatory and legal acts of the ACU. International Standards on Quality, Auditing, Related Services, and Other Assurance Engagements (ISAs). Regulatory acts of the NBU and ministries and departments on the organization of audit activities. Internal audit standards.

Organizational basis of audit activities. Subjects of audit in Ukraine. Auditor and his status. The procedure for certification of auditors. Audit firm and the procedure for its creation. Register of audit firms and auditors. Rights of auditors and audit firms. Duties of auditors and audit firms. Liability of auditors and audit firms.

Principles of audit. Basic principles of audit: independence, honesty, objectivity, professional competence, good faith, confidentiality, professional behavior. Professional ethics of the auditor. Information support of audit activities. The essence of information support for audit activities. Classification of information used in the audit.

Topic 3. Methods of Auditing Financial Statements and Criteria for their Evaluation

Methods, techniques and procedures for auditing financial statements. The concept of audit methodology. The concept of audit method. General scientific methods. Special methods. Special methods and techniques of economic control. Methods of documentary control. Methods of actual control.

Audit procedures. Audit sampling. Analytical procedures. The nature and purpose of analytical procedures. Analytical procedures as risk assessment procedures. Analytical procedures as substantive procedures. Analytical procedures in the general review at the end of the audit.

Criteria for evaluating financial statements. The list of criteria by which the auditor assesses the reliability of financial statements: general acceptability of statements, reasonableness, completeness, evaluation, classification, distribution, accuracy, disclosure.

Topic 4. Audit Risk and Assessment of the Internal Control System

The nature and content of misstatements in financial statements. Causes of misstatements in financial statements. Definition of the concept of “error”. Definition of the concept of “fraud”. Types of intentional misstatements in financial statements. Management's responsibility for preventing and detecting fraud and error. Inherent limitations of the audit in the context of fraud. The auditor's responsibility for detecting material misstatements resulting from fraud. Fraud risk factors. The auditor's actions in response to the risks of material misstatement due to fraud.

Materiality in the audit. Definition of the concept of “materiality” in the audit. Taking into account the level of quantitative and qualitative misstatements when (forming the auditor's opinion on the reliability of financial statements. Assessment of materiality of misstatements in determining the nature, time and scope of audit procedures and in summarizing the results of their implementation. Establishing the maximum permissible amounts of uncorrected misstatements by balance sheet section. Methods of calculating the level of materiality in the audit. The relationship between materiality and audit risk.

Audit risk and methods of its assessment. Characteristics of audit risk. Components of audit risk. Inherent risk. The risk of internal control. Risk of non-detection. Methods of assessing audit risk. Intuitive method. Quantitative method. Acceptable audit risk.

Audit assessment of the internal control system. The purpose and objectives of the auditor's study of the internal control system (ICS). Stages of the internal control system audit. Study and description of the current ICS. Assessment of the feasibility of control mechanisms. Checking the effectiveness of the ICS. Risk assessment procedures and sources of information to understand the ICS of the entity.

Topic 5. Audit Planning

The process of conducting an audit and its stages. The concept of the audit process. Stages of the audit. Audit planning. Principles of audit planning.

Preliminary (strategic) audit planning. Letter of engagement for the audit. Understanding the client's business. Familiarization with the organization and accounting.

Preliminary assessment of the sufficiency of information for audit purposes. Determination of the required composition and qualification level of specialists, terms of work, organizational issues. Assessment of the possibility of conducting an audit. Execution and signing of the contract.

Development of a general audit plan. Assessment of materiality. Assessment of internal control. Risk assessment. Development of the scope of work and audit schedule. Formation of the project budget. Drawing up a general audit plan.

Development of an audit program and preparation of a planning memorandum. Planning a program of control tests. Planning a substantive audit

procedure program. Preparation of the audit work program and planning memorandum.

Topic 6. Audit Evidence and Auditor's Working Papers

The essence and types of audit evidence. The essence of audit evidence. Sufficiency and relevance of audit evidence. Types of audit evidence. Sources of audit evidence. Audit procedures for obtaining audit evidence. Assessment of the degree of reliability of audit evidence. Auditor's working papers.

The concept of auditor's working papers. Reasons for the need for working papers. Factors affecting the form, content and scope of audit documentation. Composition of the auditor's working documents. Classification of auditor's working documents. Requirements for execution and storage of auditor's working documents

Topic 7. Audit of Financial Statements

The purpose and objectives of the audit of financial statements. The purpose of the audit of financial statements. Objectives of the audit of financial statements. Methods of auditing financial statements. Sequence of financial statements audit. Verification of the Balance Sheet (Statement of Financial Position) (form No. 1). Verification of the correctness of the Statement of Financial Performance (Statement of Comprehensive Income) (form No. 2). Verification of the Statement of Cash Flows (form No. 3). Verification of the data in the Statement of Equity (form No. 4). Verification of the Notes to the annual financial statements (form No. 5).

Methodology and organization of the audit of the company's assets Audit of transactions with fixed and other non-current assets. Audit of intangible assets. Audit of cash and settlement transactions. Audit of material and production stocks. Audit of accounts receivable. Audit of finished goods and sales of goods, works, services. Audit of the costs of production, work and services.

Methodology and organization of the audit of liabilities of the enterprise. Audit of accounts payable for settlements with suppliers and contractors. Audit of accounts payable on bank loans. Audit of payroll settlements. Audit of settlements with budgets and state trust funds.

Topic 8. Audit Report and Other Final Documents

The essence, content and structure of the auditor's report. Definition of the concept of "auditor's opinion". Formation of an opinion on financial statements. ISA requirements for the structure and form of the auditor's report. Elements of the auditor's report. Characteristics of the elements of the auditor's report.

Types of audit opinions and conditions for their provision. An unqualified audit opinion. Modified audit reports. Modification of the auditor's report by adding an explanatory paragraph. Issues affecting the auditor's opinion. Circumstances that may lead to the expression of an opinion other than an unqualified opinion.

A conditionally positive audit opinion. An adverse audit opinion. Refusal to issue an audit opinion. Other final documents. Audit report: concept, procedure of execution and submission to the client. Registration of the results of the provision of related services by the audit firm. The procedure for storing final documents.

Topic 9. Final Control

Evaluation of the audit results. Assessment of the completeness and quality of all items of the audit program. Adequacy of disclosure of financial information in the financial statements. Assessment of the size of the overall reporting error. Appropriateness of the audit program as a means of detecting errors and fraud.

Quality control of auditors' work. The concept of quality in audit activities. Conceptual framework for controlling audit activities in Ukraine. Types of quality control of audit services. Internal control. Basic requirements for organizing a quality control system for audit services. Elements of the quality control system of audit services.

Organization of staff development. Determining the possibility of protecting the quality of the audit before an independent observer. Documentation of the quality control process in the audit firm. External quality control. Quality control as a prerequisite for setting the real price for audit services.

Topic 10. Realization of Audit Materials

Memorandum of errors corrected by the auditor based on the results of the audit. The value of the memorandum. General rules for drawing up a memorandum. Form and content of the memorandum.

Tracking the client's implementation of the auditor's recommendations. Actions of the auditor to verify the client's implementation of the recommendations based on the results of the audit. Rights and obligations of the auditor and the client regarding the implementation of recommendations based on the results of the audit. The list of auditor's documentation that ensures the process of tracking the client's implementation of the recommendations.

Modification of the audit opinion in case of failure to implement the auditor's recommendations by the client. Types of audit opinions depending on the materiality of unimplemented audit recommendations. Additional final documents provided to the client and other interested parties.

Topic 11. Audit Services, their Objects and Types

The concept of audit services. Requirements for the provision of audit services. Special requirements. General professional requirements. Responsibility of auditors and clients in the provision of audit services. The place of audit services in the overall scope of the audit firm.

Objects and types of audit services. List of services that can be provided by auditors (audit firms). Classification of audit services. Types of services by content. Types of services by the principle of compatibility.

Topic 12. Internal Audit: its Essence, oObjects and Subjects

The need and nature of internal audit. Circumstances that determine the need for internal audit. The essence of internal audit. Purpose and objectives of internal audit.

Objects of internal audit. The concept of the object of internal audit. Composition of internal audit objects.

Subjects of internal audit. The concept of the subject of internal audit. Organizational structure and requirements for the internal audit service. Functions of the internal audit service.

Topic 13. Methodological Methods of Internal Audit

Methodological methods of organizing internal audit. Continuous inspection. Selective inspection. Documentary verification. Actual verification. Analytical verification. Combined inspection.

Special methodological techniques of internal audit, Inspection. Request. Confirmation. Recalculation. Analytical procedures.

Topic 14. Implementation of internal audit materials

Final documents of internal audit. Requirements for the form and content of final documents of internal auditors. Quality control of the work of internal auditors. Responsibility of internal auditors for fulfillment of duties related to internal audit.

Tracking the implementation of internal auditors' recommendations by structural units. Actions of internal auditors to verify the implementation by officials of the recommendations based on the results of the internal audit.

Recommended information sources

Basic references

1. Antoniuk, O. R. (2017). Formation of the concept of theoretical support for professional audit activity services in Ukraine [Monograph]. Rivne: Dyatlyk M. Publishing. 300 p.

2. Bondar, V. P. (2008). The concept of audit development in Ukraine: Theory, methodology, organization [Monograph]. Zhytomyr: ZhDTU. 456 p.

3. Holov, S. (2012). Disclosure of information on the activities of public joint-stock companies based on International Financial Reporting Standards. *Accounting and Auditing*, (5), 3–14.

4. Davydov, H. M., & Kuzhelnyi, M. V. (Eds.). (2009). *Audit: Textbook* (2nd ed., revised and supplemented). Kyiv: Znannia. 495 p.

5. Derevianko, S. I., Oliinyk, S. O., Kuzyk, N. P., & Haniailo, O. M. (2008). *Fundamentals of audit: Textbook*. Kyiv: Center for Educational Literature. 328 p.

6. Kamenska, T. (2013). Qualification requirements for internal auditors. *Accounting and Auditing*, (12), 39–44.

7. Mamyshev, A. V. (2013). Risk-based approach to detecting financial fraud and money laundering crimes by auditors. *Finance of Ukraine*, (4), 80–88.

8. Nemchenko, V. V. (2012). Audit: Textbook. Kyiv: Center for Educational Literature. 540 p.
9. Priiatelchuk, O. A. (2010). Audit in diagrams and tables. Kyiv: Osvita Ukrainy. 240 p.
10. Riadska, V. V. (2009). Audit: Practical manual. Kyiv: Center for Educational Literature. 462 p.
11. Sukha, O. R. (2009). Audit: Textbook. Lviv: Novyi Svit–2000. 284 p.
12. Utenkova, K. O. (2011). Audit: Textbook. Kyiv: Alerta. 408 p.
13. Chepeliuk, H. (2014). Economic and legal foundations of interaction between external auditors and bank supervision inspectors. Bulletin of the National Bank of Ukraine, (1), 37–40.
14. Chernelevskiy, L. M., & Berenda, N. I. (2008). Audit: Theory and practice. Textbook. Kyiv: Khai-TekPress. 560 p.
15. Yancheva, L. M., & Makeieva, Z. O. (2009). Audit: Textbook for university students and teachers. Kyiv: Znannia. 335 p.
16. Zasadnyi, B. (2018). Development of accounting and internal control of enterprise activity in the conditions of IFRS application. Kyiv: Kondor. 304 p.

Additional references

1. On Accounting and Financial Reporting in Ukraine: Law of Ukraine of July 16, 1997 No. 996 (with amendments).
2. On Auditing Activities: Law of Ukraine of April 22, 1993 No. 3125-XII (with amendments).
3. On Audit of Financial Reporting and Auditing Activities: Law of Ukraine of December 21, 2017.
4. International Standards on Quality Control, Auditing, Review, Other Assurance, and Related Services (2016 edition). Kyiv: Audit Chamber of Ukraine (APU), 2017.
5. Methodical recommendations for ensuring the system of storage of audit documentation and other confidential information by audit firms. Retrieved from <http://apu.com.ua/files/temp/833-546211.doc>
6. Regulation on auditor certification. Retrieved from <http://apu.coin.ua/files/temp/722317600.doc>
7. Concept of the quality assurance system of audit services in Ukraine. Retrieved from <http://apu.com.ua/files/temp/567121052.doc>
8. Regulation on ensuring auditor independence. Retrieved from <http://apu.com.ua/files/temp/1239983549.doc>
9. Regulation on continuous improvement of professional knowledge of auditors in Ukraine. Retrieved from <http://apu.com.ua/files/temp/246566690.doc>
10. Regulation on external inspections of the quality control system of audit services. Retrieved from <http://apu.com.ua/files/temp/1346610002.doc>
11. Regulation on national quality control practice for audit services. Retrieved from <http://apu.com.ua/files/temp/207-7494523.doc>

12. Conceptual framework for audit activity control in Ukraine. Retrieved from <http://apu.com.ua/files/temp/20-99327807.doc>

13. Methodical recommendations for rating Ukrainian audit firms. Retrieved from <http://apu.com.ua/files/reestr/2-126620413.doc>

14. Procedure for applying sanctions to auditors (audit firms) for improper performance of professional duties. Retrieved from <http://apu.com.ua/files/temp/1892138889.doc>

Links to information resources on the Internet, video lectures, and other methodological support

1. Auditor of Ukraine journal. Retrieved from <http://www.audukr.com.ua>

2. Independent Audit journal. Retrieved from <http://n-auditor.com.ua/uk/>

3. Auditor of Ukraine journal (alternative link). Retrieved from <http://aumtonikr.com.ua>

4. Accounting and Auditing journal. Retrieved from <http://www.business.kiev.ua>

5. All about Accounting. Retrieved from <http://www.vobu.com.ua>

6. Draft laws of Ukraine. Retrieved from <http://www.zakon.gov.ua>

7. Audit Chamber of Ukraine. Retrieved from <https://www.apu.com.ua/>

8. Union of Auditors of Ukraine. Retrieved from <http://www.spilka-audit.org.ua>

EVALUATION CRITERIA
of the professional entrance examination for the second (master's) level of
higher education in the specialty D1 “Accounting and Taxation”

The task consists of 20 tests (5 for each module).

Each test is closed-form with multiple choice (several correct answers).

Each test is graded as follows:

1. Full correct answer (all correct answers are marked and no incorrect answers are indicated) - 10 points.
2. Incomplete correct answer (more correct answers than incorrect answers are marked) - 8 points.
3. The number of correct answers is equal to the number of incorrect answers - 6 points.
4. Incomplete incorrect answer (there are more incorrect answers than correct answers) - 4 points.
5. Completely wrong answer (all answers are wrong or no answers to the test are marked) - 0 points.

The maximum total number of points scored by an applicant is 200 points. An applicant is allowed to participate in the competitive selection for enrollment if the score of the professional exam is at least 100 points.

Head of the professional certification commission



Roman PISKUNOV

Approved at the meeting of the Admissions
Committee of V. N. Karazin Kharkiv National
University
Minutes No. 2 of March 20, 2025

Executive Secretary of the Admissions Committee

Hanna ZUBENKO