

EXTERNAL REVIEW

*for the educational and professional program "Accounting and Taxation"
for the training of applicants of the second (master's) level of higher education
in specialty 071 "Accounting and taxation"
field of knowledge 07 "Management and administration"*

The openness of the higher education system and the dynamism of the educational process indicate the need for constant improvement of the content of educational and professional programs in order to ensure the quality training of specialists and the formation of competitive human capital for the high-tech and innovative development of the country, self-realization of the individual, meeting the needs of society, the labor market and the state in qualified specialists, as well as to take into account trends in the development of the labor market, employers' requirements for the specialty, best practices of domestic and foreign institutions of higher education. The initial efficiency of the educational process is ensured through the application of a rational approach to the declaration of key aspects of the training of specialists in a separate field of training (specialty) in the format of an educational and professional program: requirements for the level of education of persons who can start training under this program; the list of educational disciplines and the logical sequence of their study (structural and logical scheme); the number of ECTS credits required to complete this program; expected learning outcomes (competencies, knowledge and skills) that the recipient of the corresponding degree of higher education must master).

The educational and professional program "Accounting and Taxation" for training students of the second (master's) level of higher education in the specialty 071 "Accounting and Taxation" in the field of knowledge 07 "Management and Administration", presented for review, which was developed by the guarantor and members of the project group - teachers of the Department of Accounting, Analysis and Audit of the Yuri Fedkovich Chernivtsi National University, by stakeholders and higher education seekers, in its content of structural elements and the form of their presentation, meets modern requirements and European standards for the organization of the educational process.

A positive conclusion regarding the rationality and effectiveness of the educational and professional program "Accounting and Taxation" is made on the basis of its uniqueness, which consists in the identification of additional professional competencies and program results of analytical training. The given individuality of training specialists in accounting and taxation corresponds to the pan-European trends in the development of accounting and analytical and consulting practice. The specifics of the educational and professional program "Accounting and Taxation" are focused on the deepening of intellectual abilities, creativity, in-depth professional training of modern analysts, specialists in the field of accounting and taxation, who are capable of understanding economic phenomena and processes and

quickly adapting to the requirements of the modern business environment through the development of analytical creative thinking based on the mastery of modern methods and techniques of analytical research, the skill of building accounting and analytical support for substantiating effective management decisions in conditions of certainty and uncertainty at all levels of management and ensured by inclusion in the list of mandatory components of the educational and professional curriculum of educational disciplines " Strategic management", "Strategic analysis", "Analytical support for management decision-making", "Accounting in enterprise management", "Internship: Tax consulting", and for the selective cycle - "Accounting and analytical support for international operations", "Financial management" , "Tax management", "Analysis of investment and innovation activities", "Strategic management accounting" and "Controlling".

The determined structural and logical scheme of study by students of educational components corresponds to the maximum coordination of educational material, allows to operate with already acquired knowledge and practical skills when studying educational disciplines of the next level.

When analyzing the resource support for the implementation of the educational and professional program "Accounting and Taxation", a high level of staffing by professionals in the researched field who meet the specified requirements and adhere to the standards of continuous professional development and personal development was established. Informational and educational and methodological support indicates the ability of applicants to use actually available informational resources and methodological support for educational disciplines and other educational components that are freely available. Material and technical support is acceptable for achieving the state of compliance with ergonomic standards in the educational process.

In addition, the evaluation of the provisions of the educational and professional program "Accounting and Taxation" provides grounds for asserting that higher education applicants are given the opportunity to form an individual educational trajectory, which is realized through the successful selection of mandatory educational components, the prospects of choosing individual components of the educational program, participation in its development, drawing up an individual training schedule and through the possibilities of internal and external mobility, etc.

The strengths of the educational and professional program "Accounting and Taxation" should include: the relevance of the educational and professional program in relation to trends in the development of the specialty and the needs of the labor market; its orientation to European trends in the field of education and practical activity; strengthening of professional competencies and program learning outcomes with additional positions and educational components of an analytical direction; formation of an individual educational trajectory and personal student-centered training; academic mobility of students of higher education and the completion by teachers of internships and professional development programs in foreign institutions of higher education and other institutions; effective organization of the educational process in distance learning using the Moodle learning management

system; availability and openness of information regarding the organization and implementation of the educational process, academic integrity, academic mobility, conflict resolution policy, etc.

Therefore, according to the results of the review of the educational and professional program "Accounting and Taxation" for the preparation of students of the second (master's) level of higher education in the specialty 071 "Accounting and Taxation" in the field of knowledge 07 "Management and Administration", it is possible to draw positive conclusions about the compliance of the program with the requirements of the regulatory - legal support for the regulation of educational activities, practical activities, trends in the development of the specialty and the corresponding pan-European trends, which allows recommending it for educational implementation.

Prof. dr. Camelia Mastare
Decan FEAA, USV

