REVIEW

on the Educational-Professional Program "Accounting and Taxation" First (Bachelor's) Level of Higher Education Yuriy Fedkovych Chernivtsi National University

Educational-professional program "Accounting and Taxation" for the first (bachelor's) level of higher education in the specialty 071 "Accounting and Taxation" in the field of knowledge 07 "Management and Administration" has been developed and presented by the Department of Accounting, Analysis and Auditing of Yuriy Fedkovych Chernivtsi National University. The program determines the objectives, characteristics and peculiarities of the learning process, its general and professional competencies, learning outcomes; identifies the content of the educational components and the interconnection between them; contains the assessment forms; describes the resource support; confirms the validity of the academic mobility principles. All this gives an opportunity to receive a comprehensive idea of the features of the educational process.

In the course of implementing the educational program, there arises a possibility of integrating the educational process participants into the international academic community. This integration suggests cooperating with the Stefan Cel Mare University of Suceava, particularly in terms of sharing experience in the development of the educational program, doing internship, taking part in international conferences, roundtables, lectures of visiting professors, and other forms of scientific collaboration.

The implementation of the educational-professional program "Accounting and Taxation" allows to ensure the achievement of program learning outcomes, as well as lets the higher education applicants acquire the program competencies in the field of their specialty. The order of studying academic disciplines conforms to the structural-logical scheme of training, as well as is supposed to ensure the compliance with the program learning outcomes. The documents posted on the Department's site (educational program, curriculum, syllabi, etc.) indicate that the department aims its activities at providing a powerful scientific and methodological bases for specialist training.

The educational-professional program "Accounting and Taxation" has been developed with a due regard to the labor market requirements outlined by the external stakeholders. Practitioners from various fields of economics are involved in conducting classes in professional academic disciplines. A positive aspect of the program is a wide range of optional educational components, such as "Accounting and Taxation of Foreign Economic Activities", "Accounting System of the EU States", "Taxation Systems of Foreign Countries", "Auditing in Foreign Countries".

Thus, the educational-professional program "Accounting and Taxation" for the first (bachelor's) level of higher education in the specialty 071 "Accounting and Taxation" in the field of knowledge 07 "Management and Administration" reflects the Department's idea of fundamental and practical training of highly qualified specialists with profound theoretical knowledge and analytical thinking, who will be able to solve complicated and specialized issues in the fields of accounting, analysis, auditing, and taxation of business entities.

Chair of the Department of Accounting and Finance Stefan Cel Mare University of Suceava

Deau FEAA, USV Profosh. Carwen Nastase