

UKRAINE



Good Practice: Training Public Sector Accountants in Taras Shevchenko National University of Kyiv, Ukraine

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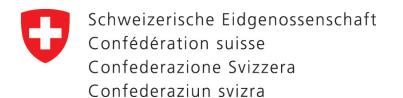
CFRR >>
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Reporting Reform



PULSAR 

Public Sector Accounting and Reporting Program

PULSAR Program is co-funded by:





History of the University

- Taras Shevchenko National University of Kyiv was founded as the Imperial University of Saint Volodymyr by the Order of Nicholas I on November 12, 1833.
- The University of Kyiv was named after Taras Shevchenko in March 1939. In 1941, Taras Shevchenko National University of Kyiv was one of the largest universities and ranked third among universities in the USSR.
- The Faculty of Economics of the University was founded in 1944.
- The Department of Accounting and Auditing was founded in 1990.
- The Department trains students majoring in Accounting and Taxation – BA students (Year 4) and MA students (Year 2).



Academic Staff of the Department

The Department of Accounting and Auditing has 15 staff members:

- 3 Doctors of Economics, Professors;
- 6 PhD, Associated Professors; and
- 6 PhD, Assistant Professors.

The specificity of teaching principal subjects related to the public sector is reflected in the respective recruitment of academic staff with work experience in public sector institutions.



Partners of the Department

- The Federation of Professional Accountants and Auditors of Ukraine (review of BA and MA programs, students' internships and defense of graduation theses);
- “Big Four” audit/accounting firms (review of BA and MA programs, students' internships and employment of graduates);
- The Ministry of Finance of Ukraine (Methodological Council for Accounting, whose member is Dr. Shvets, Professor of the Department; the Department takes part in the development of national accounting standards in the public sector. Members and students of the Department may have relevant discussions and make suggestions to the Council);
- The State Treasury Service of Ukraine;



Partners of the Department (Cont.)

- The Ministry of Education and Science;
- The State Audit Service;
- The Accounting Chamber of Ukraine;
- public sector organizations;
- international and domestic companies;
- The ACCA Ukraine, Belarus and Caucasus states office (accreditation of BA programs)
- CIMA in Ukraine (accreditation of BA and MA programs)



Teaching and Learning Process

One of the strategic foci of the development of teaching and learning process at the Department of Accounting and Auditing is strengthening of its practice orientation.

To this end, the Faculty of Economics holds a semi-annual job fair, joint seminars with employers, lectures and master classes by practitioners for students.

Students have internships at manufacturing enterprises, and state organizations and institutions. This facilitates graduate employment and employers' interest in graduates.

All lecturers do a professional development course every three years.



Teaching & Learning Process (BA Level)

The Faculty of Economics develops their own curricula, listing subjects for individual specializations.

The number of academic hours per year is 3,099 hrs (240 credits).

Syllabi for subjects are developed by Departments and approved by the Research and Methodology Commission of the Faculty.

Departments, together with the Research and Methodology Commission of the Faculty, monitor the quality of the teaching and learning process.



Accounting and Taxation Curriculum (BA Level)

Note the cluster approach; the curriculum includes training of students within **two clusters** of the profession:

- **accounting and auditing in business;**
- **accounting and auditing in financial institutions and public sector institutions.**

This approach allows us to train accountants and auditors for various sectors of the economy. It also gives an opportunity to build a certain level of knowledge and competences of graduates in business, financial institutions and public sector institutions.



Accounting and Taxation Curriculum (BA Level)

The Department's Curriculum is designed in accordance with the Higher Education Standards for subject areas, adopted by the Research and Methodology Commission of the Ministry of Education and Science of Ukraine, and approved by the Academic Council of the Faculty of Economics.

The draft Higher Education Standards for Accounting and Taxation for BA and MA students have been drafted and are to be agreed with the National Agency for Quality Assurance of Higher Education and approved by the Ministry of Education and Science of Ukraine.

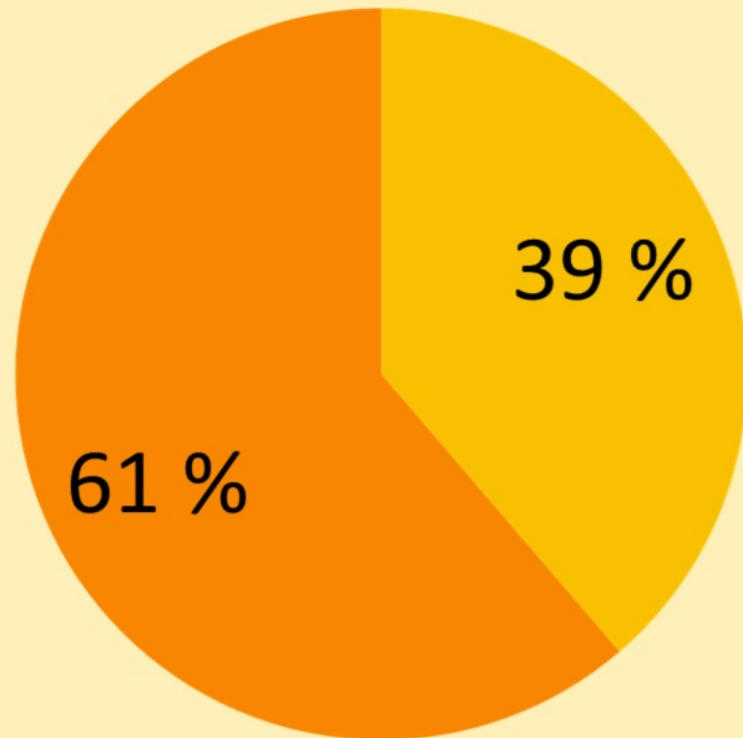


Accounting and Taxation Curriculum (BA Level)

The curriculum for students of the Department of Accounting and Auditing also includes the subjects that are relevant to accounting and auditing in the public sector, namely:

- Accounting in public sector entities;
- Public sector accounting standards;
- State financial control; and
- Financial, tax and budget reporting.

The Structure of the Accounting and Taxation Curriculum (BA Level)



■ Humanities and general economics (24 credits)

■ Vocational subjects (38 credits)

The Structure of the Accounting and Taxation Curriculum (BA Level)

Year 1	Year 2	Year 3	Year 4
Introduction to the profession	Microeconomics	Financial accounting	IFRS
Economics	Company economics	Management accounting	Accounting in public sector entities
Macroeconomics	Finance	Auditing (theory)	State financial control
Statistics	Marketing	Theory of economic analysis	Audit methods and arrangements
Management	Investments	Economic analysis	Business reporting
Labor Law	Accounting (theory)	Taxation	ICT in accounting
	Business statistics	Accounting in banks	Internal audit in banks
	Ethics in business communication	Internal audit Financial, tax and budget reporting	Accounting standards in the public sector

Subjects: Brief Description

Name	Type	Teaching and learning process	Objectives
Accounting in public sector entities	Elective	Lectures (34 hrs) and seminars (34 hrs). Students' independent study and self-study (78 hrs) Total: 5 credits (150 hrs)	To acquire knowledge and experience in accounting based on the implementation of the national accounting standards in the public sector in public sector entities, using different methods of teaching and evaluation.
Accounting standards in the public sector	Elective	Lectures (34 hrs) and seminars (34 hrs). Students' independent study and self-study (78 hrs) Total: 5 credits (150 hrs)	To acquire knowledge required for international financial accounting of public sector entities, and develop skills necessary to make and present financial reports in accordance with the national accounting standards in the public sector

Subjects: Brief Description (Cont.)

Name	Type	Teaching and learning process	Objectives
State financial control	Elective	Lectures (30 hrs) and seminars (30 hrs). Students' independent study and self-study (116 hrs) Total: 6 credits (180 hrs)	To acquire knowledge and develop skills required to carry out a range of organizational and control and analytical activities in the process of monitoring and auditing in public sector institutions, in view of the reform of accounting, control and audit in the public sector.
Financial, tax and budget reporting	Elective	Lectures (34 hrs) and seminars (18 hrs). Students' independent study and self-study (65 hrs) Total: 4 credits (120 hrs)	To learn the methodology, methods and processes of drawing up and presenting financial, tax and budgetary reports by the public sector entities and management decision-making based on the reports.



Plans and Prospects for Further Development of Higher and Vocational Education for Public Sector Accountants and Auditors

1. Adopting the Higher Education Standards for Accounting and Taxation and their implementation in the teaching/learning process.
2. Establishing cooperation of the Department with professional organizations on harmonization of the curricula and syllabi with professional qualification requirements.
3. Implementing joint projects with professional organizations and employers for preparation and defense of students' theses.
4. Enabling students' internships, including in the public sector.



Plans and Prospects for Further Development of Higher and Vocational Education for Public Sector Accountants and Auditors

5. Conducting an awareness raising campaign among students on further professional learning and development after graduating from the university, including in the public sector.
6. Active participation in advocating and promoting the interests of the professional community in public authorities, and creating a positive image of the profession in the society.
7. Combining efforts and cooperating with universities, professional organizations and the business community in training accountants and auditors, including those for the public sector.



Thank you!