



*Kyiv National University of Economics
named after Vadym Hetman*

Department of Accounting and Tax Management



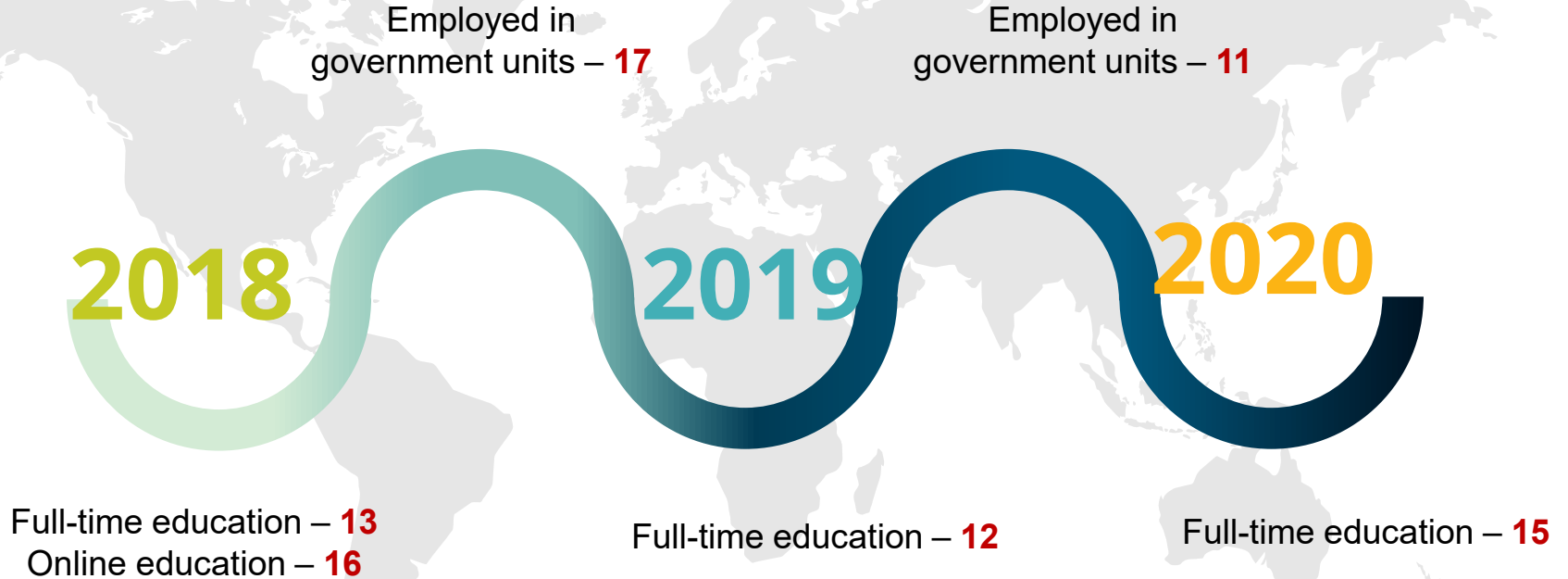
Professional Educational Program

**ACCOUNTING AND AUDITING
IN THE PUBLIC SECTOR**

“ In 2018, the Department of Accounting and Tax Management offered a master's program “Accounting and Control in the General Governance Sector” as part of the educational program “Accounting and Auditing”

In 2019 KNUE offered professional educational program “ACCOUNTING AND AUDITING IN THE PUBLIC SECTOR”

Amount of students



“PROGRAM GOAL – to train specialists in accounting, analysis, auditing and taxation with in-depth knowledge of the public sector peculiarities

”

PROGRAM MISSION:

Development of a new generation of public sector professionals in 071 “ACCOUNTING AND TAXATION”



PROGRAM OBJECTIVES:

Preparation of specialists with the highest level of qualification, who can identify and solve complex practical problems in the field of accounting, organize and carry out analytical, managerial and administrative activities



Future employers

Audit institutions

Audit Chamber of Ukraine
State Audit Office of Ukraine

State Treasury Office of Ukraine
State Tax Office of Ukraine
State Administration of Affairs
State trust funds
Institutions of higher education

Other public sector entities

Public authorities

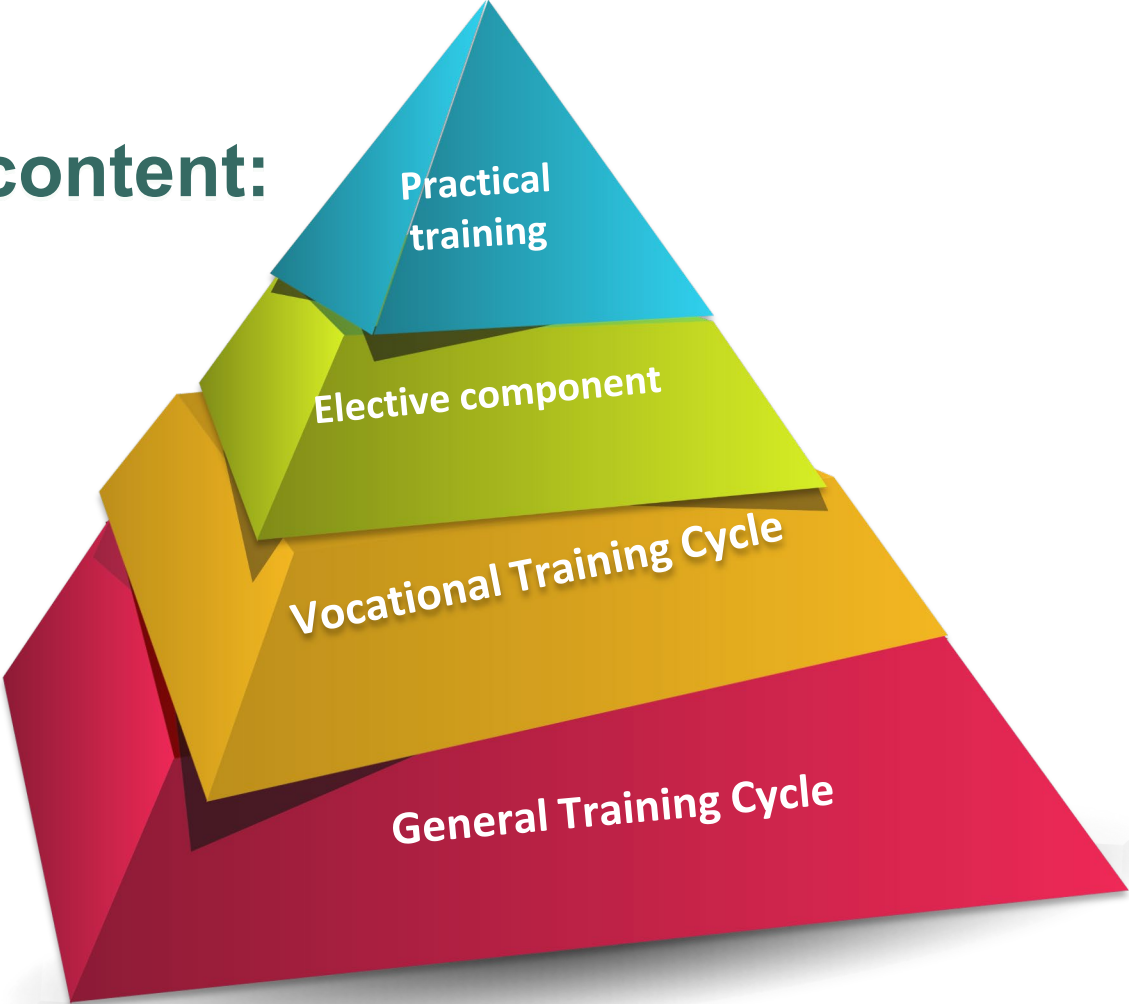
Verkhovna Rada of Ukraine
Cabinet of Ministers of Ukraine
Ministries, SBU, Constitutional
Court of Ukraine, other entities

United territorial
communities

Local government entities



PROGRAM content:



Educational Components



Course code	Components of professional educational program (courses, course theses, practical training, qualification work)	Number of credits	Form of final control
Compulsory components of the program (CC)			
CC 1	Global economy	5	Exam
CC 2	Social responsibility	5	Exam
CC 3	Methodology and organization of scientific research in accounting, auditing and taxation	4	Pass/Fail
CC 4	Accounting according to international standards for the public sector	5	Exam
CC 6	Tax management in the public sector	5	Exam
CC 6	Analysis of budget programs execution	4	Exam
CC 7	Accounting for estimates execution in public sector entities	4	Exam
CC 8	Public sector auditing	4	Exam
CC 9	Interdisciplinary training	4	Pass/Fail
CC 10	Practice and preparation of the qualifying master's thesis	26	Pass/Fail
Total volume of compulsory components		66	
Elective components of the program		24	
TOTAL VOLUME OF THE PROGRAM		90	



Structure and logic diagram of the program

Professional educational program “ACCOUNTING AND AUDITING IN PUBLIC SECTOR”

Compulsory components
66 credits

Elective components
24 credits

Semester 1

Compulsory components

- Global economy
- Methodology and organization of scientific research in accounting, auditing and taxation
- Accounting according to international standards for the public sector
- Accounting for estimates execution in public sector entities

•**Total: 18 credits**

Elective components (3 of 4 courses)

- Organization of accounting in the public sector by departmental classification of expenditures
- Accounting for state and local budgets execution
- Financial law in the public sector
- Management accounting in public sector entities

•**Total: 12 credits**



Structure and logic diagram of the program

Semester 2

Compulsory components

- Social responsibility
- Tax management in the public sector
- Analysis of budget programs execution
- Public sector auditing
- **Total: 18 credits**

Elective components (3 of 4 courses)

- Management information systems in public financial management
- Reporting by public sector entities
- Budget planning
- Accounting in entities of security and defense sectors of Ukraine
- **Total: 12 credits**

Semester 3

Practical training: 30 credits

Interdisciplinary training: 4 credits

Practical training and preparation of the qualifying master's thesis: 26 credits

Benefits of educational program “ACCOUNTING AND AUDITING IN PUBLIC SECTOR”

Employment opportunities in the public sector around the world

Opportunity to hold key positions in the executive bodies of local councils

Dual form of higher education



Gaining unique knowledge of budget execution accounting in treasury entities



Trust, opportunity, prosperity:
100 years and beyond

Master's degree programs in Accounting and Taxation are accredited by CIMA

Gaining the skills of state control procedures in public sector entities



KEY RESULTS

of the participation in PULSAR «ACCA international public sector accounting standards (IPSAS) training of trainers program on 20-24 January in Batumi, Georgia (2020)»

- ✓ Systematization of knowledge on IPSAS
- ✓ Acquaintance with the world best practices of IPSAS adoption
- ✓ Acquaintance with and consolidation of skills in applying effective coaching methods
- ✓ Sharing the best experience in teaching IPSAS with representatives of the countries participating in the training
- ✓ Acquisition of skills in presenting and implementing in the curricula the peculiarities of the conceptual framework of IPSAS which differs significantly from the national principles



Courses of KNUE professional educational program improved as a result of training

Courses

- Accounting according to international standards for the public sector
- Organization of accounting in the public sector by departmental classification of expenditures
- Reporting by public sector entities

- Management accounting in public sector entities
- Methodology and organization of scientific research in accounting, auditing and taxation

Improvement directions

- ✓ Methodology for explaining the complex elements of IPSAS conceptual framework
- ✓ Formats of assignments and their contents
- ✓ Procedure for explaining of the peculiarities of professional judgment in the public sector
- ✓ Scheme of presenting the technology of data generation in the accounting with the connection to the preparation of statements
- ✓ The order of disclosing the elements of managerial accounting of expenses in relation to IPSAS
- ✓ The generation of scientific hypotheses on the basis of non-standard elements of the conceptual framework of IPSAS

Improved competencies of the program as a result of training

Nr.	Competencies	Program results
1	<p>General competencies (GC)</p> <p>GC02. Ability to communicate in a foreign language.</p> <p>GC05. Ability to generate new ideas (creativity).</p> <p>GC07. Ability to work in an international context.</p> <p>GC08. Ability to communicate with representatives of other professional groups at different levels (with experts from other fields of knowledge / types of economic activity).</p>	<p>PR03. Communicate fluently in a foreign language orally and in writing when discussing research and innovation</p> <p>PR06. Determine the needs of users of accounting information for the management of the enterprise, provide advice to the management personnel of the enterprise on accounting information</p> <p>PR16. Carry out public business and scientific communications to solve communicative tasks in the state and foreign languages</p>

Improved competencies of the program as a result of training

Nr.	Competencies	Program results
2	<p>Special (professional) competencies</p> <p>SC04. Ability to prepare financial statements according to international standards, to interpret, disclose and use relevant information to make managerial decisions.</p> <p>SC05. Ability to apply methods and techniques of analytical support of modern management systems, taking into account the development strategy of the enterprise in conditions of uncertainty, risk and/or asymmetric information.</p> <p>SC08. Ability to perform administrative and managerial functions in the field of business entities, public sector entities.</p> <p>SC11. Ability to highlight professional problems, apply practical skills in the process of developing innovative proposals to improve the activities of public sector entities.</p>	<p>PR02. Know the theory, methodology and practice of generating the accounting information on the stages of the accounting process and control for current and potential management needs of business entities, taking into account professional judgment</p> <p>PR09. Generate financial statements according to national and international standards for business entities at the corporate level, disclose and use the relevant information to make managerial decisions</p> <p>PR16. Carry out public business and scientific communications to solve communicative tasks in the state and foreign languages</p> <p>PR22. Defend own position, demonstrate a professional attitude to the decisions of the managers of funds in terms of their misuse or inefficient use</p>

KEY RESULTS

of the participation in PULSAR «ACCA international public sector accounting standards (IPSAS) training of trainers program on 20-24 January in Batumi, Georgia (2020)»

were also **used** in the development of methodological support for the course “**Budgetary accounting in the functioning of the state and economic systems**”

(Professional education PhD program in Accounting and Taxation)



Thank you for
your attention!

