

**MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE
LVIV POLYTECHNIC NATIONAL UNIVERSITY**

"APPROVE"

The Rector of

Lviv Polytechnic National University

_____ / Yurii Bobalo/
« ____ » _____ 2022

EDUCATIONAL AND SCIENTIFIC PROGRAM

third (educational and scientific) level of higher education

in the specialty 071 *Accounting and Taxation*

field of knowledge 07 *Management and administration*

Qualification: Doctor of Philosophy in *Accounting and Taxation*

Reviewed and approved
by the University's Academic Council
(protocol № ____
from «__» _____ 2022)

LVIV 2022

LETTER OF APPROVAL
of the educational and scientific program

Level of higher education	Third (educational and scientific)
FIELD OF KNOWLEDGE	07 Management and administration
SPECIALTY	071 Accounting and Taxation
Qualification	Doctor of Philosophy

DEVELOPED AND APPROVED

By the scientific and methodical
commission of the specialty 071
Accounting and Taxation
Protocol № _____
from « ____ » _____ 2022

The head of the SMC specialty
_____ I.Y. Yaremko

RECOMMENDED

By the scientific and
methodological council of the
University
Protocol № _____
from « ____ » _____ 2022

The head of the SMC of the university
_____ A.G. Zahorodniy

AGREED

Head of the Educational and
Methodological Department of the
University

_____ V.M. Sviridov
« ____ » _____ 2022

Vice-rector for scientific work

_____ I.V. Demidov
« ____ » _____ 2022

Vice-rector for scientific and
pedagogical work

_____ O.R. Davydchak
« ____ » _____ 2022

Developed on the basis of the Standard of Higher Education in the specialty 071 "Accounting and Taxation" for the third (educational and scientific) level of higher education (approved and put into effect by the order of the Ministry of Education and Science of Ukraine dated 06.06.2022 No. 958) by the working group of the Scientific and Methodological Commission of the specialty 071 " Accounting and Taxation" consisting of:

**Head of the
working group
(guarantor):**

Yaremko I.Y. DSc (Econ.), Professor, Head of the Department of Accounting and Analysis (AA)

Members:

Skasco O.I. DSc (Econ.), Professor of the Department of AA
Tyvonchuk O.I. Ph.D., Associate Professor of the Department of AA
Yastrubskiy M.Ya. DSc (Econ.), Professor of the Department of AA
Zagorodniy A.H. Ph.D., Professor of the Department of AA
Chubay V.M. Ph.D., Associate Professor of the Department of AA
Vysochan O.S. Ph.D., Professor of the Department of AA
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Auditors and consultants"
Malibroda S. Chairman of the Council of Young Scientists of the Educational and Scientific Institute of Economics and Management

Guarantor _____ DSc (Econ.), Professor Yaremko I.Y.

Approved and put into effect by the Order of the Rector of the Lviv Polytechnic National University dated " __ " _____ 2022 No. _____.

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I. EDUCATIONAL COMPONENT OF THE EDUCATIONAL AND SCIENTIFIC PROGRAM

1. Doctor of Philosophy program profile in the specialty 071 "Accounting and Taxation"

1 – General information	
Full name of the higher education institution and structural unit	Lviv Polytechnic National University
The full title of the qualification in the original language	Доктор філософії з обліку і оподаткування Doctor of Philosophy by Specialty of Accounting and Taxation
The official name of the educational and scientific program	Облік і оподаткування Accounting and Taxation
Type of diploma and scope of the educational program	Doctor of Philosophy diploma, single, 43 ECTS credits of the educational component of the educational and scientific program, the term of the educational component of the educational and scientific program is 2 years
Cycle/level	NLQ of Ukraine - 8th level. FQ-EHEA - third cycle, EQF-LLL - 8th level.
Prerequisites	To obtain the educational-scientific degree of Doctor of Philosophy in specialty 071 "Accounting and Taxation", persons who have obtained the educational level of a master's degree can apply. The program of professional entrance examinations for persons who have obtained a previous degree of higher education in other specialties provides for verification of the person's acquisition of competencies and learning outcomes determined by the standard of higher education in the specialty 071 "Accounting and Taxation" for the second (master's) level of higher education.
Language(s) of teaching	Ukrainian language
Basic concepts and their definitions	The educational and scientific program uses basic concepts and their definitions in accordance with the Law of Ukraine "On Higher Education" dated 07/01/2014 No. 1556-VII as amended, the Law of Ukraine "On Education" dated 09/05/2017 No. 2145-VIII, as amended, of the Law of Ukraine "On Scientific and Scientific-Technical Activities" dated November 26, 2015, No. 848-VIII, as amended, of the Procedure for Training Candidates for Higher Education Degrees of Doctor of Philosophy and Doctor of Science in Higher Education Institutions (Scientific Institutions), approved by Resolution of the Cabinet of Ministers of Ukraine dated 03/23/2016 No. 261 with changes and additions, the Procedure for conducting an experiment on awarding the degree of Doctor of Philosophy, approved by Resolution of the Cabinet of Ministers of Ukraine dated 03/06/2019 No. 167, Methodological recommendations for the development of higher education standards, approved by the Order of the Ministry of Education and Science of Ukraine dated 01.06.2017 No. 600 with

	changes and additions, Provisions on accreditation of educational programs, according to which training is carried out of students of higher education, approved by the Order of the Ministry of Education and Science of Ukraine dated 11.07.2019 No. 977, SVO in the specialty 071 "Accounting and Taxation" for the third (educational and scientific) level of higher education, approved by the Order of the Ministry of Education and Science of Ukraine dated 06.06. .2022 No. 958
2- The purpose of the educational and scientific program	
	Training of specialists capable of producing new ideas, solving complex problems in the field of management and administration, which involves a deep rethinking of existing and creating new holistic knowledge and/or professional practice, applying the latest methodologies of scientific and pedagogical activity, carrying out own scientific research in the field of accounting , analysis, control, audit, taxation, the results of which have scientific novelty, theoretical and practical significance.
3 -· Characteristics of the educational and scientific program	
Subject area (field of knowledge, specialty)	<p><i>Object of activity (research):</i> organizational, managerial, economic, control-analytical, consulting, expert activity of business entities and public sector institutions in the field of accounting, control, audit, analysis, taxation.</p> <p><i>Learning goals:</i> acquiring the ability to produce new ideas, solve complex problems, carry out own scientific research in the field of accounting, analysis, control, auditing, taxation.</p> <p><i>Theoretical content of the subject area:</i> concepts, categories, theories and concepts of accounting, analysis, control, audit, taxation.</p> <p><i>Methods, techniques and technologies:</i> general scientific and special methods of scientific studies of the regularities of the functioning of the modern economy in the conditions of globalization; calculation-analytical, economic-mathematical, statistical methods of data analysis; methods of expert assessment, factual, sociological, documentary, balance sheet; which are carried out using modern digital technologies.</p> <p><i>Tools and equipment:</i> modern information systems, specialized software, methodical tools for organization and modeling of accounting, analysis, control, auditing, taxation.</p>
Orientation of the educational and scientific program	The educational and scientific program is based on the fundamental postulates of the organization of accounting and analytical tools and the results of modern scientific research in the field of innovative development of the theory and practice of information support for enterprise management and mechanisms for regulating economic processes. It is aimed at the development of a theoretical-methodological and methodological-applied base in the field of accounting and taxation with an accentuation of the latest trends in the development of information technologies, which deepens the professional scientific outlook and provides a basis for conducting scientific research and further professional and scientific activities
Features of the program	The educational and scientific program covers a wide range of modern innovative vectors of the development of theory and

	practice in the field of accounting and taxation, which forms an updated theoretical and applied base for conducting scientific research
4- Suitability of graduates of the educational and scientific program for employment and further study	
Suitability for employment	Jobs in public and private higher education institutions, scientific and research institutions as teachers and researchers, in enterprises and organizations of various types of activities and forms of ownership in managerial positions
Further education	Obtaining a Doctor of Science degree and additional qualifications in the adult education system
5- Teaching and assessment	
Teaching and learning	A combination of lectures and practical classes, a pedagogical workshop, consulting with a scientific supervisor, a scientific and pedagogical community with independent scientific and educational work
Assessment	Exams, tests, current control
6- Program competences	
Integral competence (INT)	The ability to produce new ideas, to solve complex problems of professional and/or research and innovation activity in the field of accounting, analysis, control, audit, taxation using the methodology of scientific and pedagogical activity, in particular, carrying out scientific research characterized by scientific novelty, theoretical and/or or practical meaning.
General competences (GC)	GC 01. Ability to abstract thinking, analysis and synthesis. GC02. Ability to search, process and analyze information from various sources. GC03. Ability to work in an international context. GC04 Ability to solve complex problems in the field accounting and taxation on the basis of a systematic scientific worldview and a general cultural outlook in compliance with the principles of professional ethics and academic integrity.
Special (professional) competences (SK)	SK01. The ability to plan and carry out original research, to achieve scientific results that create new knowledge in accounting, analysis, auditing and taxation and related interdisciplinary areas. SK02. The ability to identify, formulate and solve problems of a research nature in the field of accounting, analysis, control, audit, taxation, evaluate and ensure the quality of performed research SK03. The ability to solve complex tasks of the functioning of the accounting, analysis, control, audit, taxation system for critical evaluation of research results taking into account social, ethical, legal and economic problems. SK04. The ability to conduct empirical research to establish trends in the development of research objects in the field of accounting, analysis, control, auditing, and taxation. SK05. The ability to test the results of scientific research, conclusions and practical recommendations on accounting, analysis, control, auditing, taxation and to promote their implementation in the scientific and practical spheres. SK06. The ability to carry out scientific and pedagogical activities by profession. SK07. The ability to initiate, develop and implement complex

	<p>innovative projects in the field of accounting, analysis, auditing, and taxation, showing leadership qualities during their implementation.</p> <p>SK08. The ability to generate new ideas regarding the development of the theory and practice of accounting, analysis, auditing, and taxation, to analyze, evaluate, and forecast relevant processes.</p> <p>SK09. Ability to continuous self-development and self-improvement.</p>
7- Program learning outcomes	
Program learning outcomes (LO)	<p>LO01. Have conceptual and methodological knowledge of accounting, analysis, control, auditing, taxation and related fields, as well as the skills necessary for conducting scientific and applied research, implementing innovations at the level of the latest world achievements in the relevant field</p> <p>LO02. Search, analyze, critically interpret and systematize information obtained from various scientific and practical sources and the main national, European, and international legal acts on the regulation of accounting, analysis, auditing, and taxation.</p> <p>LO03. Freely present and discuss with specialists and non-specialists the results of research, scientific and applied problems of accounting, analysis, audit, taxation in national and foreign languages, publish the results of research in scientific publications in leading international scientific publications.</p> <p>LO04. Apply the general principles and methods of economic and social sciences, as well as modern research methods for conducting research in the field of accounting and taxation and in teaching activities.</p> <p>LO05. Formulate and test hypotheses; use appropriate evidence to substantiate the conclusions, in particular, the results of theoretical analysis, empirical research (surveys, observations, etc.) and mathematical and/or computer modeling, available literature data on accounting regulation, analysis, auditing and taxation.</p> <p>LO06. Plan and carry out empirical and/or theoretical research on accounting, analysis, control, auditing, taxation and related fields using modern scientific tools and adhering to the norms of professional and academic ethics, critically analyze the results of research in the context of the entire complex of modern knowledge regarding the problem under study.</p> <p>LO07. Apply modern methods of searching, processing and analyzing information, in particular, statistical and economic-mathematical methods of analyzing data of a large volume and/or complex structure, specialized databases, information systems in the field of accounting, analysis, control, auditing and taxation.</p> <p>LO08. Apply modern digital technologies and specialized software in scientific and teaching activities.</p> <p>LO09. To identify scientific and practical problems, to carry out the approbation of the results of scientific research, conclusions and practical recommendations on accounting, analysis, control, audit, taxation and to promote their implementation in scientific and practical spheres.</p> <p>LO10. Deeply understand the general principles and methods of accounting, analysis, control, auditing, taxation, as well as the methodology of scientific research, apply them in one's own</p>

	<p>research in the field of accounting and taxation and in teaching activities.</p> <p>LO11. Develop and implement scientific and/or innovative projects that provide an opportunity to rethink existing and create new integral knowledge and/or professional practice and to solve significant scientific and applied problems of accounting and taxation, taking into account social, economic and legal aspects.</p> <p>LO12. To organize and carry out the educational process in the field of accounting and taxation, its scientific, educational-methodical and regulatory support, to develop and teach special educational disciplines in institutions of higher education.</p> <p>LO13. Communicate freely on issues related to accounting and taxation with colleagues, the wider scientific community, and society as a whole.</p>
8- Resource support for the implementation of the educational program	
Specific characteristics of personnel support	100% of scientific and pedagogical workers involved in teaching a cycle of disciplines that provide special (professional) competencies of a graduate student have scientific degrees and academic titles
Specific characteristics of material and technical support	Use of modern software: "Master Accounting", "MS Office", "M.E.Doc"
Specific characteristics of information and methodical support	The use of the virtual learning environment of the Lviv Polytechnic National University and author's developments of scientific and pedagogical workers
9- Academic mobility	
National credit mobility	On the basis of bilateral agreements between Lviv Polytechnic National University and universities of Ukraine
International credit mobility	On the basis of bilateral agreements between Lviv Polytechnic National University and higher educational institutions of partner countries
Education of foreign graduate students	Possible

2. Distribution of the content of the educational and professional program by component groups and training cycles

№	Training cycle	The volume of the educational load of the student of higher education (credits / %)		
		Mandatory components of educational and professional programs	Optional components of the educational and professional program	Total for the entire period of study
1.	Cycle of disciplines that form general scientific competences and universal skills of the researcher	21/49	3/7	24/56
2.	Cycle of disciplines forming professional competences	10/23	6/14	16/37
3.	Cycle of subjects of free choice of a graduate student		3/7	3/7
Total for the entire period of study		31/72	12/28	43/100

3. List of components of the educational and scientific program

Code e/d	Components of the educational component	Number of credits	Final control form
1	2	3	4
1. Mandatory components of the educational component			
<i>Cycle of disciplines that form general scientific competences and universal skills of the researcher</i>			
MC1.1.	Philosophy and methodology of science	3	exam
MC1.2.	Foreign language for academic purposes, part 1	4	test
MC1.3.	Foreign language for academic purposes, part 2	4	exam
MC1.4.	Professional pedagogy	3	test
MC1.5.	Academic entrepreneurship	4	test
MC1.6.	Pedagogical practice*	3	test
Total per cycle:		21	
<i>Cycle of disciplines forming professional competences</i>			
MC2.1.	Latest theories in accounting and taxation	4	exam
MC2.2.	Research seminar in the field of "Accounting and taxation"	3	test
MC2.3.	Methodology of scientific research in the accounting and analytical field of knowledge	3	test
Total per cycle:		10 (3+3+4)	
Optional components of the educational component**			
<i>Cycle of disciplines that form general scientific competences and universal skills of the researcher</i>			
OC1.1	Business Foreign Language	3	test
OC1.2	Psychology of creativity and invention	3	test
OC1.3	Management of scientific projects	3	test
OC1.4	Technology of registration of grant applications and patent rights	3	test
OC1.5	Rhetoric	3	test
OC1.6	Modern inventions in research activities	3	test
OC1.7	Open scientific practices	3	test
OC 1.8	Academic integrity and quality of education	3	test
OC1.9	Methodology of preparation of scientific publications	3	test
OC1.10	Quality of higher education (formation of internal quality assurance systems)	3	test
Total per cycle:		3	

1	2	3	4
	<i>Cycle of disciplines forming professional competences</i>		
OC2.1	Digitization of processes in the accounting and control environment	3	exam
OC2.2	Accounting and analytical provision of the conceptual foundations of sustainable development of the agro-industrial complex	3	exam
OC2.3	Concepts and paradigms of corporate reporting	3	exam
OC2.4	Management and analysis in the taxation system in Ukraine	3	exam
OC2.5	Conceptual principles, methods and tools of tax planning	3	exam
OC2.6	Methodological principles of analysis and control of enterprise development	3	exam
OC2.7	The accounting and reporting system in the architecture of the modern economy	3	exam
OC2.8	Analytical and numerical research methods	3	exam
Total per cycle:		6 (3+3)	
Disciplines of the graduate student's free choice***			
OC3.1	Discipline of the graduate student's free choice	3	test
Total per cycle:		3	
Total		43	

Note:

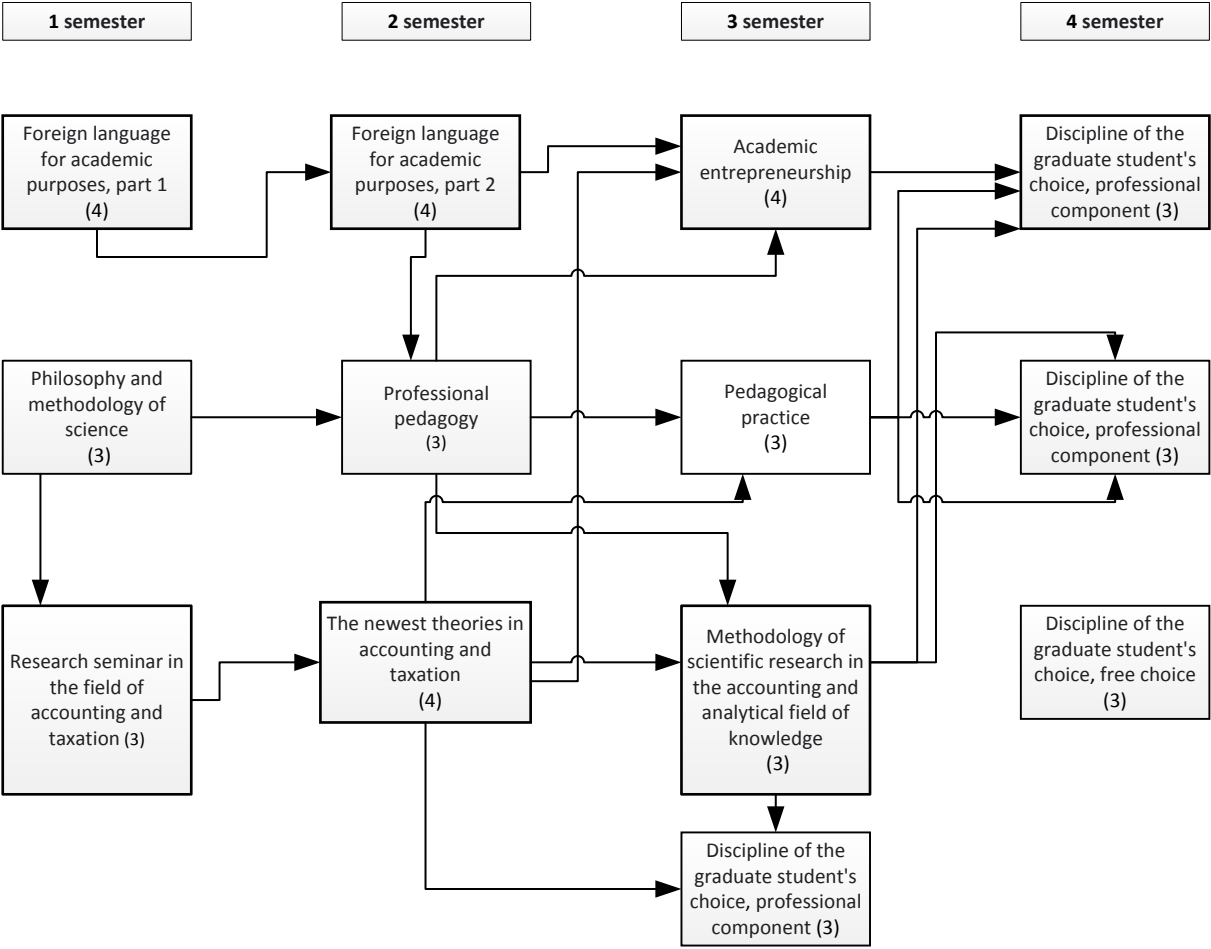
*-pedagogical practice can take place in the II or III year of study;

** - a graduate student can choose disciplines from p.2, p.3 (optional and free choice), while the share of these subjects must be at least 25% of the total number of ECTS credits.

5. The matrix of providing program learning outcomes to the relevant components of the educational component

	MC 1.1.	MC 1.2.	MC 1.3.	MC 1.4.	MC 1.5.	MC 1.6.	MC 2.1	MC 2.2	MC 2.3
LO01									•
LO02	•								
LO03		•	•						
LO04				•					
LO05								•	•
LO06								•	
LO07								•	•
LO08							•		
LO09					•	•	•		
LO10					•				•
LO11							•		
LO12				•		•			
LO13		•	•						

Structural-logical scheme of specialty 071 "Accounting and Taxation", the third level of higher education (Doctor of Philosophy)



II. SCIENTIFIC COMPONENT OF THE EDUCATIONAL AND SCIENTIFIC PROGRAM

The scientific component of the educational-scientific program involves the post-graduate student conducting his own scientific research under the guidance of one or two academic supervisors and the preparation of his results in the form of a dissertation.

The dissertation for obtaining the degree of Doctor of Philosophy is an independent detailed research that offers a solution to the relevant scientific applied task in the specialty 071 "Accounting and Taxation", the results of which are characterized by scientific novelty and practical value and are published in relevant publications.

The scientific component of the educational-scientific program is drawn up in the form of an individual plan of scientific work of a postgraduate student and is an integral part of the postgraduate curriculum.

An integral part of the scientific component of the educational and scientific program of the postgraduate course is the preparation and publication of scientific articles, speeches at scientific conferences, scientific professional seminars, round tables, symposia.

Topics of scientific research in specialty 071 "Accounting and Taxation":

1. Adaptation of foreign tax planning tools in the management system of domestic enterprises.
2. Information support system for assessing the effectiveness of tax planning risk management.
3. Accounting and analytical support for housing construction financing.
4. Accounting and control of capital reserves of the enterprise.
5. Accounting indicators in the system of evaluation of intellectual capital and intellectual assets of the enterprise: evaluation, verification and exemplification.

6. Conceptual and methodical foundations of information and analytical tools for evaluating intangible assets and the intellectual capital of economic systems.

7. Development of conceptual and methodological foundations of individual objects of the accounting system.

8. Accounting and analytical support of the enterprise management system.

9. Criteria and organizational and methodical principles of the analysis of the efficiency of the enterprise's functioning.

10. Systems and models of strategic analysis of the economic potential of the enterprise.

11. Construction of information activity management systems at enterprises.

12. Analysis of the competitiveness of enterprises: indicators, methods and approaches.

13. Strategic analysis of the results of the enterprise.

14. Conceptual and methodological principles of accounting for non-current assets.

15. The conceptual basis of the adaptive format of financial reporting of companies and the evaluation and analytical principles of its processing.

16. Financial (corporate) reporting as a tool for management and regulation of economic processes.

17. Accounting and analytical tools for managing the development of the enterprise under the conditions of diversification of activities.

18. Theoretical and methodological basis for the development of accounting systems, taking into account the multi-species structure of the national economic complex of Ukraine.

19. Theory and methodology of accounting, analysis, control of production activity of economic structures.

20. Accounting and analysis in the anti-crisis management of subjects of the real sector of the economy.

21. Formation of accounting information for decision-making in analysis and audit.

22. Theory, organization and methods of accounting, analysis and control of the activities of non-budget non-profit institutions.

23. Organization of accounting and analytical support for cost management of enterprises.

24. Theory, methodology and organization of internal and external audit at enterprises.

25. Development and implementation of forms of management reporting at enterprises of various forms of ownership.

26. Relationship between the accounting system and the system of national accounts (NAS); harmonization of accounting methodology at the micro and macro levels.

27. Development of methodology and organization of accounting and control of profit formation and distribution.

28. Construction of systems and organization of internal economic control at industrial enterprises.

29. Theoretical and methodological principles of development and implementation of integrated reporting in the innovative enterprise management system.

30. Technology of generation and movement of accounting and analytical flows in business management.

31. Adaptability of management accounting and internal control as a basic characteristic of an effective management system.

32. Formation of the accounting system in the structure of value-oriented management.

33. Ways, methods and tools for analyzing the financial activity of enterprises.

34. Information and analytical provision of strategic management of the enterprise.

35. Modernization of accounting principles in the conditions of the information economy

36. Accounting and analytical support for management of innovative processes at the enterprise.

37. Creation of a model of cluster accounting when implementing a strategy for the development of relations between market participants on the basis of partnership.

38. Development of tools for tax regulation of the processes of management and administration of tax payments.

39. Ways to improve the efficiency of using tax reporting indicators in optimization processes at the enterprise.

40. Analytical component of enterprise competitiveness management.

41. Ways to improve the format of financial reporting for capital and investment markets, state and institutional bodies regulating the economy.

42. Development of the theory, methods of accounting and control of marketing and logistics activities of the enterprise.

43. Communication links in open accounting information systems.

44. Institutional model of development of modern accounting and auditing.

45. Social responsibility in the modern accounting and reporting paradigm.

46. The system of internal control of an industrial enterprise: theoretical and methodological aspects of formation, functioning and evaluation.

47. Strategic control of the development of an industrial enterprise: theoretical and methodological aspects and evaluation of efficiency.

48. Organization of the internal audit system of an industrial enterprise: economic evaluation of efficiency.

49. Forensic accounting examination in the system of the accounting and analytical field of knowledge: content and interdisciplinary context.

50. Indicators of the accounting system in the concept of value-oriented management.

III. CERTIFICATION OF GRADUATE STUDENTS

Certification of higher education degree holders with the degree of doctor of philosophy is carried out by a specialized scientific council, permanently active or formed for a one-time defense, on the basis of a public defense of scientific achievements in the form of a dissertation.

A mandatory condition for admission to the defense is the successful completion of the graduate student's individual study plan.

The volume of the main text of the dissertation should be 4.0 - 5.5 author's sheets.