

**MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE
CHERNIHIV NATIONAL UNIVERSITY OF TECHNOLOGY**

EDUCATION PROGRAM

**BRANCH OF
KNOWLEDGE
SPECIALTY
EDUCATIONAL
LEVEL**

07 Management and administration

071 Accounting and taxation

**THIRD (EDUCATIONAL AND
SCIENTIFIC) LEVEL**

| Profile of the program | | |
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| Doctor of Philosophy in Accounting and Taxation | | |
| Type degree and scope of work | Diploma of Doctor of Philosophy, first scientific degree, 4 academic years, 60 credits ECTS | |
| Higher educational institution | Chernihiv National University of Technology, Chernihiv | |
| Accrediting institution | Ministry of Education and Science of Ukraine, Ukraine Prospekt Peremohy, 10, Kyiv, 01135 | |
| Period of accreditation | 2016 year | |
| Program level | QF for EHEA - third cycle, EQF for LLL - 8 level; National Qualifications Framework - 8 level | |
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| A | The purpose of the program | |
| | To provide, on the basis of the master's degree, the training of scientific and scientific-pedagogical staff in the field of accounting and taxation by obtaining the competencies that are sufficient for the implementation of original scientific research, the results of which have scientific novelty, theoretical and practical importance, as well as their support in the course of preparation and defense of the dissertation. | |
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| B | Characteristics of the programs | |
| 1 | Subject area (branch of knowledge) | 07. Management and administration |
| 2 | Focus Programs: general/special | <p>Third (educational and scientific) higher education level according to the Law of Ukraine "About Higher Education", the eighth qualification level of the National Qualifications Framework.</p> <p>General.</p> <p>Investigation of the laws concerning:</p> <ul style="list-style-type: none"> –development of the basic concepts, the basic principles, the postulates of accounting; –methodology of application of modern information and communication technologies in the field of accounting, analysis and audit; –theory, methodology and organization of audit; –development of methodology of the complex of methods of audit and control; –development of tax systems and tax control; –theory and organization of taxation. <p>Special.</p> <ul style="list-style-type: none"> –development of scientific and methodological foundations for the construction of accounting metrics that characterize socio-economic groups and processes at micro and macro levels; –research on the history of the development of methodology, theory and organization of accounting; –research and development of the theory, methodology and organization of financial and managerial accounting of enterprises and organizations of different forms of ownership; –development of models of harmonization of accounting and information systems with international standards; |

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| | | <ul style="list-style-type: none"> –research on the development of accounting, analysis, control and audit in foreign countries; –development of the methodology of organization and analysis of enterprises' reporting by industries, territories and other segments of economic activity; –development of the methodology of organization and analysis of consolidated reporting of enterprises; –research and development of the methodology of applying modern information and communication technologies in the field of accounting, auditing, taxation; –research methodology and organization of cost accounting by types of economic activity; –development of the methodology of the complex of methods for evaluating the analysis, forecasting of economic activity; –research and development of methods of economic analysis and assessment of entrepreneurial activity; –development of the theory and methodology of financial, managerial, tax, marketing and investment analysis; –research and development of the theory, methodology and organization of controlling; –development of the theory of methodology and organization of audit; –research and development of theory, methodology and control of the organization (by types); –research of modern concepts of the organization of the audit institution; –development of tax systems and tax control in foreign countries; –research of modern concepts of tax policy and its reform; –development of tax regulation of the economic sectors; –research and development theory and organization of taxation (by types of taxes); –development of tax policy and tax administration. |
| 3 | Program orientation | Scientific and theoretical foundations for improvement of practical activity in the field of accounting and taxation |