

Study Plan - Accounting, Audit and Taxation (Master)

Updated - 01.10.2025

№	Study Components	Prerequisite Code	Number of Credits	Number of Hours	Including								Credits Distribution by Semesters			
					Lecture	Group Work	Practical	Laboratory	Internship	Midterm Exam	Final Exam	Independent Work	Semester I	Semester II	Semester III	Semester IV
1	2	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Compulsory Courses of the Major Field of Study															
1	Financial Accounting II	No Prerequisite	5	125	14	13				1	2	95	5			
2	Legal Regulation of Entrepreneurship	No Prerequisite	3	75	9	9				1	2	54	3			
3	Public Finance and Procurement	No Prerequisite	5	125	13	14				1	2	95	5			
4	Managerial Accounting II	No Prerequisite	5	125	14	13				1	2	95	5			
5	Business Financial Management	No Prerequisite	4	100	10	11				1	2	76	4			
6	Code of Ethics for Professional Accountants and Auditors	No Prerequisite	3	75	5	13				1	2	54	3			
7	Business English	No Prerequisite	5	125		42				1	2	80	5			
8	Tax Accounting and Reporting	No Prerequisite	5	125	2	25				1	2	95		5		
9	Information Technologies in Financial Accounting	Financial Accounting II	5	125	3	27				1	2	92		5		
10	International Standards on Auditing	No Prerequisite	5	125	14	13				1	2	95		5		
11	Financial Reporting	No Prerequisite	5	125	14	13				1	2	95		5		
12	Financial Audit	Financial Accounting II	5	125	14	13				1	2	95		5		

13	Elective Course													5		
14	Financial Analysis	Financial Reporting	5	125	14	13				1	2	95			5	
15	Practical Course in Tax Administration	Tax Accounting and Reporting	3	75	6	12				1	2	54			3	
16	Compliance Audit	Public Finance and Procurement	5	125	14	13				1	2	95			5	
17	Information Technology (IT) Audit	No Prerequisite	4	100	14	10				1	2	73			4	
18	Research Methods and Design	No Prerequisite	3	75	7	11				1	2	54			3	
19	Elective Course														5	
	Elective Courses of the Major Field of Study															
13.1	Solving Economic and Business Problems in Excel and Power BI	No Prerequisite	5	125				27		1	2	95		5		
13.2	Export-Import Operations	No Prerequisite		125	13	14				1	2	95				
19.1.	Mathematical Modeling of Business Processes	Solving Economic and Business Problems in Excel and Power BI	5	125	14	13				1	2	95			5	
19.2.	Labor Market Analysis	No Prerequisite		125	14	13				1	2	95				
19.3.	International Financial Reporting Standard (IFRS) for Small and Medium-sized Entities	No Prerequisite		125	14	13				1	2	95				
20.	Professional Internship	No Prerequisite	5	125					30			95			5	
21.	Master's Thesis	Financial Accounting II; Managerial Accounting II; Financial Analysis; Compliance Audit	30	750			20					730				30
22	Total		120										30	30	30	30