

REVIEW

on the educational and scientific program «Accounting and Taxation» for the training of applicants for the third (educational and scientific) level of higher education in the specialty D1 «Accounting and Taxation» in the field of knowledge D «Business, Administration and Law»

The presented educational and scientific program «Accounting and Taxation» for the training of Doctors of Philosophy in the specialty D1 «Accounting and Taxation» is a conceptually balanced and strategically oriented document. Its relevance stems from the objective need to transform the accounting and analytical support for business in the context of global digitalization, which dominates the modern economic paradigm. Among the key vectors of development of the industry, which the program is focused on, it is worth highlighting: the implementation of international financial reporting standards in national practice, the transition to the concept of sustainable development, as well as the modernization of tax administration in accordance with the principles of transparency and compliance with European directives. In this context, the training of scientific personnel capable of providing intellectual support for these processes and the development of innovative solutions in tax management become critical factors in ensuring the state's financial stability and investment attractiveness.

The program clearly articulates the goal of training highly qualified scientific and pedagogical personnel capable of generating new knowledge and implementing original research projects. This provides a systematic approach to solving fundamental scientific and applied problems across accounting, control, audit, and tax management.

An important advantage of the educational and scientific program is the effective synthesis of the theoretical and methodological basis with innovative tools for analytical support of economic activity. Of particular importance is the development of students' skills in applying economic and mathematical modeling, as well as modern information technologies, which aligns with current global trends.

The possibility of forming an individual educational trajectory through selective

components indicates a high level of rationalization of the educational process. This allows applicants to deepen their professional competencies in line with the specifics of their dissertation research, thereby improving the quality of scientific results.

The program's structure, logical sequence, and content fully meet the requirements of higher education. A significant share of the research component focused on writing a dissertation is a guarantee of the practical significance of the results obtained by applicants for financial and economic activities.

Thus, the educational and scientific program «Accounting and Taxation» of Yuriy Fedkovych Chernivtsi National University is characterized by high-quality development, conceptual integrity, and proper methodological support. It fully meets modern academic standards and the goals of integrating the Ukrainian scientific community into the global research space. The program creates the necessary conditions for the formation of competitive doctors of philosophy, capable of solving complex professional tasks in conditions of uncertainty and innovative transformations. Considering the above, the educational and scientific program is quite relevant and recommended for implementation in the educational process.



Seau,
Prof. dr. Camelia
Nartase