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**Federal State Autonomous Educational Institution of Higher Education  
«Peoples' Friendship University of Russia named after Patrice Lumumba»  
(RUDN University)**

**Higher School of Management**

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(name of the main educational unit-developer of the basic higher education programme)

## **COURSE SYLLABUS**

### **Techniques for conducting internal corporate investigations**

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(name of discipline/module)

#### **Recommended by the Didactic Council for the Education Field of:**

38.04.01 «ECONOMICS»

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(code and name of the area of training/specialty)

#### **The study of the discipline is conducted as part of the professional programme of higher education:**

«Compliance control in the activities of organizations»

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(name (profile/specialization) of the basic higher education programme)

## 1. COURSE GOAL(S)

**The goal of studying the discipline** “Techniques for conducting internal corporate investigations” is to form in students an understanding of the essence of antitrust compliance, and the role of the state in organizing competitive relations on the principles of social efficiency and integrity in relations with authorities, competitors and consumers.

### **The main objectives of studying the discipline are:**

- studying the theoretical foundations for identifying the risks of violating antimonopoly legislation;
- studying the basics of risk management for violation of antimonopoly legislation;
- developing skills in identifying problems of competition and antitrust legislation;
- developing skills to assess the effectiveness of antitrust compliance.

## 2. REQUIREMENTS FOR LEARNING OUTCOMES

Mastering the discipline “Techniques for Conducting Internal Corporate Investigations” is aimed at developing in students the following competencies (parts of competencies):

*Table 2.1 The list of competencies acquired by students in the course of the discipline (outcomes of the discipline)*

<b>Competence Code</b>	<b>Competence Descriptor</b>	<b>Competence Formation Indicators</b> (within this discipline)
GC-1	Able to search, critically analyze problem situations based on a systematic approach, and develop an action strategy	GC-1.1. Analyzes the task, highlighting its basic components; GC-1.2. Identifies and ranks the information required to solve a given problem; GC-1.3. Searches for information to solve a given problem using various types of requests; GC-1.4. Offers options for solving a problem, analyzes the possible consequences of their use; GC-1.5. Analyzes ways to solve problems of ideological, moral and personal nature based on the use of basic philosophical ideas and categories in their historical development and socio-cultural context.
GC-3	Able to organize and manage the work of a team, developing a team strategy to achieve the goal	GC-3.1. Defines his (her) role in the team based on the strategy of cooperation to achieve the goal; GC-3.2. Formulates and takes into account in its activities the behavioral characteristics of groups of people identified depending on the goal; GC-3.3. Analyzes the possible consequences of personal actions and plans his actions to achieve a given result; GC-3.4. Exchanges information, knowledge and experience with team members;

		GC-3.5. Argues his/her point of view regarding the use of ideas of other team members to achieve the goal; GC-3.6. Participates in team work to complete assignments.
PC-5	Capable of monitoring and coordinating the activities of internal control systems at all levels of management of an economic entity	PC-5.1 Able to analyze and interpret the norms and requirements of regulatory legal acts on internal control of the organization's activities, regulating issues of independence and principles of ethics

### 3. COURSE IN HIGHER EDUCATION PROGRAMME STRUCTURE

The discipline “Techniques for conducting internal corporate investigations” refers to the compulsory part/part formed by participants in educational relations of block B1 of the basic higher education programme.

Table 3.1 shows the previous and subsequent disciplines aimed at developing the competencies of the discipline in accordance with the matrix of competencies of the basic higher education programme (BP HE).

As part of the BP HE, students also master other disciplines and/or practices that contribute to achieving the planned results of mastering the discipline “Techniques for conducting internal corporate investigations”.

Table 3.1. The list of the higher education programme components that contribute to the achievement of the expected learning outcomes as the disciplines results

Competence Code	Competence Descriptor	Previous disciplines/modules, internship*	Subsequent disciplines/modules, internship*
GC-1	Able to search, critically analyze problem situations based on a systematic approach, and develop an action strategy	Microeconomics (advanced course), Internal control, International and Russian standards in the field of internal control and audit, Managing the effectiveness of compliance control of a business entity	Macroeconomics (advanced course), Risk management and compliance, Design of a compliance control system and organization of its implementation in the activities of an economic entity, Legal regulation and methodology of modern compliance control, Foreign practice of applying compliance control in the activities of an economic entity
GC-3	Able to organize and manage the work of a team, developing a team strategy to achieve the goal	Microeconomics (advanced course), Internal control, International and Russian standards in the field of internal control and audit, Managing the effectiveness of compliance control of a business entity	Macroeconomics (advanced course), Risk management and compliance, Design of a compliance control system and organization of its implementation in the activities of an economic entity, Legal regulation and methodology of modern compliance control,

Competence Code	Competence Descriptor	Previous disciplines/modules, internship*	Subsequent disciplines/modules, internship*
			Foreign practice of applying compliance control in the activities of an economic entity
PC-5	Capable of monitoring and coordinating the activities of internal control systems at all levels of management of an economic entity	Microeconomics (advanced course), Internal control, Methods for comprehensive analysis of the activities of an economic entity,	Macroeconomics (advanced course), Ensuring cybersecurity of a business entity

#### 4. COURSE WORKLOAD AND ACADEMIC ACTIVITIES

The total workload of the Techniques for conducting internal corporate investigations discipline is 2 credit units.

Table 4.1. Types of educational work by periods of mastering BP HE for **full-time** education

Type of educational work		Total hours	Semesters
			3
<b>1.</b>	<i>Contact work, academic hours</i>	27	27
	Including:		
1.1.	Lectures (L)	9	9
1.2.	Other activities		
	Including:		
1.2.1.	Seminars (S)	18	18
	Practical exercises (PE))		
	<b>Of these in interactive form (IF)</b>		
<b>2.</b>	<i>Independent work of students, academic hours</i>	27	27
	Including:		
2.1.	Calculation and graphic works		
2.2.	Course paper		
	<i>Other types of independent work</i>		
<b>3.</b>	<i>Control (exam/test with assessment), academic hours</i>	18	18
<b>4.</b>	<b>Total workload (academic hours)</b>	72	72
	<b>Total workload (credit units)</b>	2	2

#### 5. COURSE CONTENT

Table 5.1. The content of the discipline (module) by type of academic work

Name of the	Summary of the sections (subjects) of the discipline:	Type of educational work*	Name of the

<b>discipline section</b>			<b>discipline section</b>
1.	Criminal prosecution	Inquiry and urgent investigative actions	L, S
		Crime Investigation Planning	L, S
		Evidence and proof in a criminal case	L, S
2.	General conditions of preliminary investigation	Measures of procedural coercion	L, S
		General provisions for investigative actions	L, S
3.	Preliminary investigation	Grounds, procedure and tactics for conducting investigative actions, recording their progress and results	L, S
		Involvement as an accused. Arraignment and interrogation of the accused	L, S

**L – lectures**

**S- seminar classes**

## **6. CLASSROOM EQUIPMENT AND TECHNOLOGY SUPPORT REQUIREMENTS**

*Table 6.1. Equipment and technological support of the discipline*

<b>Classroom Type</b>	<b>Equipment of the Classroom</b>	<b>Specialized educational/laboratory equipment, software and materials for mastering the discipline (if necessary)</b>
Lecture Hall	An auditorium for conducting lecture-type classes, equipped with a set of specialized furniture; board (screen) and technical means of multimedia presentations.	21 workstations: system unit P4 C2D/3160 MHz MB/ 320 GB/DVD±RW/ LCD monitor 19"+ 1 projector
Laboratory	An auditorium for conducting laboratory work, individual consultations, ongoing monitoring and intermediate certification, equipped with a set of specialized furniture and equipment.	21 workstations: Celeron system unit /2600 MHz/1280 MB/ 40 GB/DVD ROM/ LCD monitor 17"+ 1 projector + WiFi access point
Colloquium	An auditorium for conducting seminar-type classes, group and individual consultations, ongoing monitoring and intermediate certification, equipped with a set of specialized furniture and technical means for multimedia presentations.	21 workstations: system unit P4 C2D/3160 MHz MB/ 320 GB/DVD±RW/ LCD monitor 19"+ 1 projector
Computer class	Computer class for conducting classes, group and individual consultations, ongoing monitoring and intermediate certification, equipped with personal computers (in the amount of ___ pcs.), a whiteboard (screen) and technical means for multimedia presentations.	21 workstations: Celeron system unit /2600 MHz/1280 MB/ 40 GB/DVD ROM/ LCD monitor 17"+ 1 projector + WiFi access point

Classroom Type	Equipment of the Classroom	Specialized educational/laboratory equipment, software and materials for mastering the discipline (if necessary)
Autonomous Work of Students	An auditorium for independent work by students (can be used for seminars and consultations), equipped with a set of specialized furniture and computers with access to the electronic information and educational system.	Classroom No. 420

## 7. RESOURCES RECOMMENDED FOR COURSE STUDY

### *Main Readings:*

Practical Crime Scene Processing and Investigation, Third Edition (Practical Aspects of Criminal and Forensic Investigations) Part: Practical Aspects of Criminal and Forensic Investigations | Ross M. Gardner and Donna Kruskup

### *Additional Readings:*

Financial Crime Compliance: A Guide to Detecting, Preventing and Investigating Financial Crimes Dr Ian Messenger

### *Resources of the information and telecommunications network "Internet"*

1. RUDN Library website – Access mode: <http://lib.rudn.ru/> - from RUDN desktop computers
2. University Library ONLINE – Access mode: <http://www.biblioclub.ru/>
3. LexisNexis. – Access mode: <http://www.lexisnexus.com/hottopics/lnacademic/>
4. Book collections of the SPRINGER publishing house. – Access mode: [www.springerlink.com](http://www.springerlink.com)
5. RUDN University Bulletin – Access mode: <http://www.elibrary.ru/defaultx.asp>
6. Columbia International Affairs Online (CIAO) – Access mode: <http://www.ciaonet.org/>
7. Universal Databases East View. - Access mode: <http://online.ebiblioteka.ru/>
8. Full-text collection of Russian scientific journals –eLibrary.ru – Access mode: <http://elibrary.ru/defaultx.asp?>
9. Electronic library of the Grebennikov Publishing House». Grebennikon. – Access mode: <http://grebennikon.ru/>
10. International portal of electronic newspapers on socio-political topics. Library PressDisplay – Access mode: <http://library.pressdisplay.com>
11. Directories - sectoral and regional databases. Polpred.com. – Access mode: <http://www.polpred.com/>
12. On-line access to magazines. Information database on all branches of science and electronic delivery of documents. SwetsWise. – Access mode: <https://www.swetswise.com>
13. University of Chicago Press Journals: American Journal of Education. Comparative Education Review. – Access mode: <http://www.journals.uchicago.edu/action/showJournals?type=byAlphabet>
14. Books from Alpina Publishers. Current business literature. – Access mode: [http://www.alpinabook.ru/books/online\\_biblioteka.php](http://www.alpinabook.ru/books/online_biblioteka.php)

15. Electronic library of literature on Russian history BIBLIOPHIKA – Access mode: <http://www.bibliophika.ru/>

16. Electronic library of dissertations – Access mode: <http://diss.rsl.ru/>

17. Search engines: Яндекс (yandex.ru), Google (google.ru)

1. Databases and search engines:

- electronic fund of legal and regulatory technical documentation <http://docs.cntd.ru/>
- Yandex search engine <https://www.yandex.ru/>
- Google search engine <https://www.google.ru/>

*Addition:*

*electronic sources:*

- [www.kommersant.ru](http://www.kommersant.ru) – Kommersant website
- [www.rbc.ru](http://www.rbc.ru) – RosBusinessConsulting website
- [www.vedomosti.ru](http://www.vedomosti.ru) – Vedomosti website
- [www.Int-comp.org/careers/a-career-in-compliance/](http://www.Int-comp.org/careers/a-career-in-compliance/) – website of the International

Compliance Association

*Educational and methodological materials for independent work of students when mastering a discipline/module \*:*

1. Course of lectures on the discipline “Techniques for conducting internal corporate investigations”.

2. Educational and methodological materials for students’ independent work are posted in accordance with the current procedure on the discipline page in the Telecommunication Educational Information System

## **8. ASSESSMENT TOOLKIT AND GRADING SYSTEM\* FOR EVALUATION OF STUDENTS' COMPETENCES LEVEL UPON COURSE COMPLETION**

Practical classes in the discipline “Techniques for Conducting Internal Corporate Investigations” serve to consolidate and assimilate the theoretical material of lectures and independent work of students with educational literature, as well as for ongoing monitoring of students’ knowledge in the discipline. Practical classes include topics and tasks that require deep theoretical mastery of the material and its practical application. A group discussion of these topics by students together with the teacher should lead to an understanding of the systemic relationships between the analyzed processes and phenomena in strategic management. Theoretical material is consolidated through economic and mathematical modeling of situational problems in microeconomics.

The main forms of practical training in the discipline “Compliance in the field of securities market regulation” should be considered:

- oral survey;
- scientific discussion;
- report;
- written solutions to problems;
- written solutions to tests;
- independent work (short quiz);
- written test (during the study period).

Due to the limited time for conducting seminar classes, it is advisable to combine different forms of training and control during the seminar.

The implementation of the course includes interactive lectures, practical classes (seminars) using multimedia equipment, preparation of independent creative works and their subsequent presentations, testing, group discussions on the topics of the course, and modern knowledge control technologies.

While studying the discipline, the student must listen to a course of lectures, complete the number of seminars provided for in the work programme, independently study some of the course topics and confirm his knowledge during control events.

The student’s job at the lecture is to understand the fundamentals of the discipline, briefly take notes on the material, and clarify issues that cause difficulties. Lecture notes are the basic teaching material along with the textbooks recommended in the main bibliography.

The main part of the lecture material is taught using multimedia, which facilitates the perception and memorization of the material. Presentations are available for downloading from the PFUR website and can be freely used by students for educational purposes.

The student is required to master all the topics provided for in the curriculum of the discipline. Certain topics and training issues are submitted for independent study. The student studies the recommended literature and briefly outlines the material, and clarifies the most complex issues that require clarification during consultations. The same should be done with sections of the course that were skipped due to various circumstances.

For an in-depth study of the issue, the student must familiarize himself with the literature from the additional list and specialized websites on the Internet. It is also recommended that students communicate on professional community forums.

Students independently study educational, scientific and periodical literature. They have the opportunity to discuss what they have read with teachers of the discipline during scheduled consultations, with other students at seminars, as well as at lectures, asking clarifying questions to the lecturer.

The independent work of masters is monitored by the leading teacher. Depending on the teaching methodology, the following forms of ongoing monitoring can be used: a short oral or written survey before the start of classes, written homework, essays, etc.

Certification of students in the course “Techniques for Conducting Internal Corporate Investigations” is carried out using a point-rating system:

The maximum number of points is 100.

Number of credits – 4.

The maximum number of points for completing each type of work:

1. survey – 20 points
2. fulfillment of homework – 20 points
3. work in class – 20 points
4. report – 10 points
5. intermediate test – 10 points
6. final test – 20 points;

An *unsatisfactory* grade is given on the form F(2); FX(2+).

The F(2) grade is given if the student scores less than 30 points, the FX(2+) grade is 31-50 points. The FX(2+) grade provides an opportunity to retake the exam or test.

A *satisfactory* grade is given on Form E(3); D(3+). A grade of E(3) is given if the student scores between 51 and 60 points. Grade D(3+) – subject to 61-68 points.

The grade «*good*» is given in Form C(4) provided that the student scores 69-85 points.

The *excellent* grade is on Form B(5); A(5+). A grade of B(5) is assigned if the student scores 86-94 points and indicates that all required course requirements have been met. Grade A(5+) - 95-100 points is given not only if all requirements are met, but also with the obligatory manifestation of a creative attitude to the subject, the ability to find original answers not contained in textbooks, the ability to work with sources contained in additional literature course, the ability to combine the knowledge gained in this course with knowledge of other disciplines.

Point-rating system	Traditional assessments of the Russian Federation	Ratings ECTS
95 – 100	Excellent – 5	A (5+)
86 – 94		B (5)
69 – 85	Good – 4	C (4)
61 – 68	Satisfactory – 3	D (3+)
51 – 60		E (3)
31 – 50	Unsatisfactory – 2	FX (2+)
0 – 30		F (2)
51 - 100	Passed	Passed

***Typical test tasks or other materials necessary for assessing knowledge, abilities, skills and (or) experience that characterize the stages of developing competencies in the process of mastering the educational programme***

#### **Sample questions on discipline topics**

1. 1. Internal corporate control: essence, goals, main aspects.
2. 2. Legislative basis for the functioning of internal control in the organization.
3. 3. Models of organizing internal corporate control.
4. 4. Methods of internal corporate control. Internal control of the revenue cycle.
5. 5. Internal control of the cost cycle.
6. 6. Tax control.

***Methodological materials that define the procedures for assessing knowledge, abilities, skills and (or) operational experience that characterize the stages of competencies formation)***

Assessment of knowledge, skills and abilities in an academic discipline is carried out through the use of the following types of assessment tools:

**List of assessment tools**

№	Name of the assessment tool	Brief description of the assessment tool	Presentation of the assessment tool in the fund
<b>Classroom work</b>			
1.	Survey	A means of control, organized as a special conversation between a teacher and a student on topics related to the discipline being studied, and designed to determine the amount of knowledge of the student in a certain section, topic, problem, etc.	Questions on discipline sections
2.	Test	A system of standardized tasks that allows you to automate the procedure for measuring the level of knowledge and skills of a student	Database of test tasks
3.	Verification work	A tool for testing the ability to apply acquired knowledge to solve problems of a certain type on a topic or section. This is a written task completed within a given time (in classroom conditions - from 30 minutes to 2 hours).	A set of multi-level tasks and assignments, grouped by options
4.	Business game	The joint activity of a group of students under the guidance of a teacher in order to solve educational and professionally oriented problems through game modeling of a real problem situation. An assessment tool that allows you to evaluate the ability to analyze and solve typical professional problems.	Description of business games by topic
5.	Case measurements	The use of problem-based tasks in which students are asked to comprehend a real, professionally oriented situation that contains the necessary but incomplete information to solve a given problem.	Base of tasks in the form of cases by topic
6.	Exam/Test	A procedure carried out according to established rules to assess the knowledge, skills, competencies of	A set of multi-level questions

		students in the Programme in any academic subject, module, etc.	grouped by ticket options
<b>Independent work</b>			
1.	Doing homework	<p>There are tasks and assignments:</p> <p>a) reproductive level, allowing to evaluate and diagnose knowledge of factual material (basic concepts, algorithms, facts) and the ability to correctly use special terms and concepts, recognition of objects of study within a certain section of the discipline;</p> <p>b) reconstructive level, allowing to evaluate and diagnose the ability to synthesize, analyze, generalize factual and theoretical material with the formulation of specific conclusions, establishing cause-and-effect relationships;</p> <p>c) creative level, allowing to evaluate and diagnose skills, integrate knowledge of various fields, and argue one's own point of view.</p>	A set of multi-level tasks and assignments

#### **Assessment criteria for the discipline**

Ticket tasks	Contents of the answer	Points
Question 1/ Question 2	detailed, comprehensive correct answer to the question posed is given. Definitions, examples, graphs, formulas are provided. Comprehensive answers to additional questions regarding the content of the answer are given.	9-10 points/for answer to 1 question
	A concise correct answer to the question is given. Definitions, examples, graphs, formulas are not given in full.	5-8 points/for answering 1 question
	The answer is given at the level of definitions and general reasoning. The economic essence of the categories is not disclosed.	3-4 points/for answer to 1 question
	Definitions are given	1-2 points/for answer to 1 question
Question 3: practical task	The problem was solved correctly (the correct answer	9-10 points

	was received), a detailed solution was provided	
	The problem was solved incorrectly (an error in the calculations, there is no correct answer), but the solution is correct	7-8 points
	The problem was solved correctly (the correct answer was given), but the solution process was incompletely described	4-6 points
	The correct answer is given without describing the solution process	1-3 points

### Evaluating the results of oral surveys in practical classes, seminars and exams

The level of knowledge is determined by the grades “*excellent*”, “*good*”, “*satisfactory*”, “*unsatisfactory*”.

“**Excellent**” rating - the student demonstrates complete and deep knowledge of the programme material, logically and reasonably answers the question posed, as well as additional questions, shows a high level of theoretical knowledge.

Rating “**good**” - the student demonstrates deep knowledge of the programme material, presents it competently, answers the question posed and additional questions quite fully, and skillfully formulates conclusions. At the same time, when answering, he allows minor errors.

Rating “**satisfactory**” - the student shows sufficient, but not deep knowledge of the programme material; When answering, he does not make gross mistakes or contradictions, but in formulating the answer there is no proper connection between analysis, argumentation and conclusions. To get the correct answer, clarifying questions are required.

Rating “**unsatisfactory**” - the student shows insufficient knowledge of the programme material, is not able to present it in a reasoned and consistent manner, makes gross mistakes in answers, incorrectly answers the question posed or finds it difficult to answer.

### Evaluation of testing results during ongoing monitoring

“**excellent**” - 76-100% correct answers;

“**good**” - 51-75% of correct answers;

“**satisfactory**” - 35-50% of correct answers;

“**unsatisfactory**” - 34% or less correct answers.

### Sample list of questions for testing

The concept of corporate fraud.

2. Russian legal interpretation of fraud and Western broad understanding of financial fraud.
3. Correspondence between the norms of the Criminal Code of the Russian Federation and methods of corporate fraud.
4. Definition of corporate fraud in accordance with International Standards on Auditing.
5. Typical corporate scammer. A typical organization that is a victim of corporate fraud.
6. Types and types of fraud and its impact on business.
7. A Study of Corporate Fraud by Donald Cressey, Hollinger and Clark.
8. Methods for detecting fraud.
9. Ernst & Young study on fraud risk management in Europe.

10. Procedures for identifying indicators of violations: analytical procedures, detailed procedures, other procedures.
11. Features of modern anti-corruption regulations (domestic legislation, FCPA, UK Bribery Act).
12. Managing the corporate fraud investigation process: preparation and planning, execution, reporting and completion of the investigation.
13. Implementation of corrective actions to improve the control environment and prevent future abuses.
14. The main components of the system for combating corporate fraud in the company.
15. Separation of responsibilities in the accounting and reporting function for anti-fraud purposes.
16. Controls (separation of duties) implemented in accounting functions.
17. Corporate-level controls aimed at combating corporate fraud (Code of Corporate Ethics, Hotline, etc.).
18. Methodology for express analysis of the state of the system for combating corporate fraud.
19. Internal audit in the corporate governance system of an economic entity
20. Internal audit as a type of professional activity.
21. Goals and objectives of the internal audit service.
22. The principle of independence of internal audit.
23. Standards of the Institute of Internal Auditors.
24. Economic security division in the corporate governance system of an economic entity.
25. Problems of interaction between internal audit services and security services.
26. Use of modern information technologies in identifying and investigating corporate fraud.

**DEVELOPERS:**

**Head of the Department of  
Compliance and Controlling**



**J. Ragulina**

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Position, educational department

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Signature

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name and surname

**HEAD OF EDUCATIONAL DEPARTMENT:**

**Head of the Department of  
Compliance and Controlling**



**J. Ragulina**

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Name, educational department

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Signature

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name and surname

**HEAD OF HIGHER EDUCATION PROGRAMME:**

**Head of the Department of  
Compliance and Controlling**



**J. Ragulina**

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Position, educational department

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name and surname