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**Federal State Autonomous Educational Institution for Higher Education PEOPLES'
FRIENDSHIP UNIVERSITY OF RUSSIA NAMED AFTER PATRICE LUMUMBA
(RUDN University)**

Higher School of Management

(faculty/institute/academy - the higher education programme developer)

COURSE SYLLABUS

International and Russian standards in the field of internal control and audit

(name of discipline/module)

Recommended by the Didactic Council for the Education Field of:

38.04.01 «ECONOMICS»

(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»

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

1. COURSE GOAL(S)

The goal of studying the discipline “International Russian standards in the field of internal control and audit” is an in-depth study of the organizational and legal foundations and methodological aspects of auditing activities in the Russian Federation and abroad, federal auditing standards, as well as the possibilities of practical use of theoretical knowledge when planning and conducting an audit of accounting (financial) reporting of economic entities of various forms of ownership and business lines.

Studying the academic discipline “International Russian Standards in the Field of Internal Control and Audit” is important for the formation of the professional consciousness of the future manager, the formation of his/her confidence in the possibility of practical solution of management problems based on an understanding of the theoretical foundations of effective management of organizations.

Knowledge of standards in the field of internal control and audit helps to understand the specifics of modern management and develops in future professionals the desire to apply acquired knowledge in practice.

The main objectives of studying the discipline are:

- obtaining an understanding of the essence of auditing, conceptual approaches to the organization of internal control and auditing activities in Russia, classification of audit services and standards of internal control and auditing activities;
- gaining knowledge and developing skills in working with regulatory documents governing audit activities;
- obtaining an understanding of the standards of professional ethics of the auditor;
 - formation of practical skills in planning and organizing an audit of accounting (financial) statements;
- obtaining knowledge about the content and methods of calculating the level of materiality and audit risks;

2. REQUIREMENTS FOR LEARNING OUTCOMES

Mastering the discipline “International Russian Standards in the Field of Internal Control and Audit” 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)

Competence Code	Competence Descriptor	Competence Formation Indicators (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

Competence Code	Competence Descriptor	Competence Formation Indicators (within this discipline)
		their historical development and socio-cultural context.
GC-2	Able to manage a project at all stages of its life cycle	<p>GC-2.1. Formulates a problem whose solution is directly related to achieving the project goal;</p> <p>GC-2.2. Determines the connections between the assigned tasks and the expected results of their solution;</p> <p>GC-2.3. Within the framework of the assigned tasks, determines the available resources and limitations, the current legal norms;</p> <p>GC -2.4. Analyzes the project implementation schedule as a whole and chooses the optimal way to solve the assigned tasks, based on current legal norms and available resources and limitations;</p> <p>GC -2.5 Monitors the progress of the project, adjusts the schedule in accordance with the control results.</p>
GPC-1	Able to apply knowledge (at an advanced level) of fundamental economic science in solving practical and/or research problems	<p>GPC-1.1 Has fundamental knowledge in the field of economic science;</p> <p>GPC-1.2 Able to use fundamental knowledge to solve applied and/or research problems;</p> <p>GPC-1.3 Has the skills to select methods for solving practical and research problems based on fundamental economic knowledge;</p>
GPC-2	Able to apply advanced instrumental methods of economic analysis in applied and/or basic research	<p>GPC-2.1 Has knowledge of advanced instrumental methods of economic analysis;</p> <p>GPC-2.2 Able to apply knowledge of advanced instrumental methods of economic and financial analysis when conducting applied and/or fundamental research</p>
PC-1	Able to analyze and forecast the financial potential of an economic entity	PC-1.1. Able to plan programmes and timing of financial analysis. Develop internal organizational and administrative documents, including those regulating the procedure for carrying out work in the budgeting and cash flow management system
PC-2	Able to develop a strategy and determine current tasks for the development of the internal control system of an economic entity.	PC-2.1. Able to collect and systematize information received from various sources. Analyzes the information received and formulate conclusions based on the results of its analysis. Studies and describes the organization's business processes

3. COURSE IN HIGHER EDUCATION PROGRAMME STRUCTURE

Discipline “International Russian standards in the field of internal control and audit” refers to the compulsory part/part formed by participants in educational relations of block B1 of the basic higher education programme.

Table No. 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 “International Russian standards in the field of internal control and audit”.

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, internships*	Subsequent disciplines/modules, internships*
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	Designing a compliance control system and organizing its implementation in the activities of an economic entity
GC-2	Able to manage a project at all stages of its life cycle	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	Digital technologies in the control system
GPC-1	Able to apply knowledge (at an advanced level) of fundamental economic science in solving practical and/or research problems	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	Digital technologies in the control system
GPC-2	Able to apply advanced instrumental methods of economic analysis in applied and/or basic research	Microeconomics (advanced course), Internal control, International and Russian standards in the field of internal control and audit, Managing the effectiveness	Digital technologies in the control system

Competence Code	Competence Descriptor	Previous disciplines/modules, internships*	Subsequent disciplines/modules, internships*
		of compliance control of a business entity	
PC-1	Able to analyze and forecast the financial potential of an economic entity	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	Legal regulation and methodology of modern compliance control
PC-2	Able to develop a strategy and determine current tasks for the development of the internal control system of an economic entity.	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	Legal regulation and methodology of modern compliance control

4. COURSE WORKLOAD AND ACADEMIC ACTIVITIES

The total workload of the discipline «International Russian standards in the field of internal control and audit» is 4 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	Semester	
			1/1	2/1
1.	<i>Contact work, academic hours</i>	59	27	32
	Including:			
1.1.	Lectures (L)	25	9	16
1.2.	Other activities			
	Including:			
1.2.1.	Seminars (S)	34	18	16
	Practical exercises (PE)			
	Of these in interactive form (IF)			
2.	<i>Independent work of students, academic hours</i>	48	36	12
	Including:			
2.1.	Calculation and graphic works			
2.2.	Course work			
	<i>Other types of independent work (home independent work)</i>			
3.	<i>Control (exam/test with assessment), academic hours</i>	37	9	28
4.	<i>Total workload (academic hours)</i>	144	72	72

	<i>Total workload (credit units)</i>	4	2	2
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5. COURSE CONTENT

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

Name of the discipline section	Summary of the sections (subjects) of the discipline:	Type of educational work*
Section 1. International and Russian standards of internal control and audit	<p>Topic 1. Problems of development and use of International Auditing Standards.</p> <p>The history of the emergence of International Standards on Auditing (ISA) in the development of auditing. The procedure for using international auditing standards abroad. Creation and dissemination of ISA. The role of the International Federation of Accountants in the development of ISAs. ISA conceptual framework. Professionalism in auditing. Professional ethics of the auditor. Code of Ethics for Professional Accountants as the basis of ISA. Comparative analysis of the Code of Ethics of the IFAC and Russia</p> <p>Topic 2. Organizational and legal foundations of auditing activities. Bodies regulating auditing activities in Russia.</p> <p>Organization of audit and methods of regulatory regulation of auditing activities. Concepts of regulation of auditing activities. The role of the state in regulating auditing activities. Bodies directing audit activities and documents regulating the audit. Structure and functions of audit regulatory bodies in the Russian Federation. International public organizations and their role in regulating auditing activities. Law of the Russian Federation “On Auditing Activities”: main provisions. Regulatory regulations and organizations that certify auditors. Self-regulatory public audit associations in the Russian Federation and their role in regulating audit activities. Organization of management in an audit firm.</p> <p>Topic 3. Preliminary stage of internal control and audit</p>	L, S

Name of the discipline section	Summary of the sections (subjects) of the discipline:	Type of educational work*
	<p>Classification and features of the main groups of standards. International Standards on Auditing on audit planning. Methods for justifying materiality, audit risk and its particular constituent elements. Regulations for assessing the internal control system. Regulation of audit sampling. Fraud and errors and their impact on accounting (financial) statements. The procedure for preliminary assessment of the business of an economic entity</p>	
Section 2 Regulation of internal control and audit	<p>Topic 4. Regulation of audits and control over the quality of audits</p> <p>Audit evidence and its regulation. Testing as a method of obtaining audit evidence. Audit documentation. Analytical procedures and their role in the audit. International auditing standards that regulate the main directions of the process of collecting audit evidence. Requirements for assessing the going concern assumption of an economic entity. The concept of audit quality, methods for ensuring it. Regulations for quality control by public professional associations. Regulations on quality control by government authorities</p> <p>Topic 5. Regulation of final audit documents and requirements for related services</p> <p>Classification and features of the main groups of standards for recording the results of audits. Regulation in the ISA for recording the results of audits. Modification of auditor's reports. Report on the work of auditors. Factors influencing the auditor's opinion. Regulations on special audit assignments. Audit of forecast financial information. Regulations for audit-related services. Regulations for review inspections. Regulations on agreed procedures</p>	L, S

L- lectures

S-seminar classes

Practical classes (seminars) (full-time study)

No.	Discipline section number	Topics of practical classes (seminars)	Labor intensity (hours)
1.	Section 1. International and Russian standards of internal control and audit	Seminar 1. Problems of development and use of International Auditing Standards	8
		Seminar 2. Organizational and legal foundations of auditing activities. Bodies regulating auditing activities in Russia.	8
		Seminar 3. Preliminary stage of internal control and audit	8
2.	Section 2. Regulation of internal control and audit	Seminar 4. Regulation of audits and control over the quality of audits	8
		Seminar 5. Regulation of final audit documents and requirements for related services	2

6. CLASSROOM EQUIPMENT AND TECHNOLOGY SUPPORT REQUIREMENTS

Table 6.1. Equipment and technological support of the discipline

Classroom Type	Equipment of the Classroom	Specialized educational/laboratory equipment, software and materials for mastering the discipline (if necessary)
Lecture Hall Colloquium	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	21 workstations: Celeron system unit /2600 MHz/1280 MB/ 40 GB/DVD ROM/ LCD

Classroom Type	Equipment of the Classroom	Specialized educational/laboratory equipment, software and materials for mastering the discipline (if necessary)
	personal computers (in the amount of ____ pcs.), a whiteboard (screen) and technical means for multimedia presentations.	monitor 17"+ 1 projector + WiFi access point
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:

1. Internal Control Audit and Compliance: Documentation and Testing Under the New COSO Framework (Wiley Corporate F&A) by Lynford Grahamc.

Additional Readings:

1. Information Technology Control and Audit, Fifth Edition by Angel R. Otero

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.lexisnexis.com/hottopics/lnacademic/>

4. Book collections of the SPRINGER publishing house. – Access mode: 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
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: Yandex (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 – Kommersant website
- www.rbc.ru – RosBusinessConsulting website
- www.vedomosti.ru – Vedomosti website
- 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 “International Russian standards in the field of internal control and audit”.

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

Teaching the course involves teaching methods such as lectures, seminars, group and individual counseling, workshops, master classes, and independent student work.

Types of classes and teaching methods

Lectures	Classroom form of classes, in which the main provisions of the academic discipline are given. The ultimate goal of the lectures is for students to achieve the degree of mastery of the theoretical knowledge being studied necessary for further professional activity. The lecture form can be either traditional or interactive.
Colloquium	An in-class dialogue form of classes on one of the topics of the course, involving the active participation of students (all or some of them), aimed at developing their skills in independent theoretical analysis of the problems discussed in the course, including by studying primary source texts, accumulation of practical experience in solving typical professional tasks.
Group Academic Advising	The main task of group academic counseling is a detailed or in-depth consideration of some topics of the theoretical course, the mastery of which, as a rule, causes difficulty for some students. At the request of students, it is possible to bring up additional topics for discussion: topics of particular interest to them, which do not receive sufficient coverage in the lecture course. This form of classes is mandatory for the teacher; the student has the right not to take part in such a consultation if he has independently successfully mastered this section of the course or if the additional topic being discussed does not interest him.
Individual consultations	An extracurricular form of work by a teacher with an individual student, involving a discussion of those sections of the discipline that were unclear to the student, or caused by the student's desire to work on writing a course or final qualifying paper for the course being studied.
Master Class	Lecture and/or group consultation by an invited well-known and highly qualified foreign or domestic scientist (or practitioner in this field). The goal is to show the real side of research and applied work in science and demonstrate to students the standards of thinking of a professional in their chosen specialty.
Independent work	Reading recommended literature (required and additional), preparing for oral presentations, preparing for written tests (terminal tests, final tests), writing abstracts, essays, term papers and final qualifying papers; as well as other types of work necessary to complete the curriculum

Conditions and criteria for grading

Students are required to attend lectures and seminars, participate in certification tests, and complete assignments from the teacher. Particularly appreciated is active work at the seminar (the ability to lead a discussion, a creative approach to analyzing materials, the ability to clearly and succinctly formulate one's thoughts), as well as the quality of preparation of tests (tests) and reports.

Grades for the taught discipline are given based on the learning results demonstrated by students throughout the entire period of study (usually a semester). The final grade is determined by the sum of points received by students for various types of work during the entire period of study provided for by the curriculum.

All types of educational work are completed exactly within the time limits specified in the training programme. If a student has not completed any of the academic assignments without good reason (missed a test, submitted an essay later than the due date, etc.), then he will not be awarded points for this type of academic work, and work prepared after the due date will not be assessed.

For various types of work during the entire period of study, a student can receive a maximum amount of 100 points, of which:

40 points – midterm and final certification

15 – active work at seminars, completing assignments, including homework

20 – attending classes

10- abstract

15 - preparation of reports

Procedure for writing a report

To successfully work on a report, you should do the following: take the choice of topic seriously, master the skills of selecting literature, and methods of working with sources.

When choosing a topic, you should consult with the teacher and familiarize yourself with the requirements for the report. After updating the thematic problem, you should study the scientific works of leading experts in the selected subject area, analyze existing theories, hypotheses and results of scientific research. The main provisions of the report should reflect the analysis, classification and systematization of the selected material.

№	Estimated parameters	Score in points	
		Meets parameters	Does not match the parameters
1	Report quality:		
	- makes an outstanding impression, is accompanied by illustrative material;	1	0
	- clearly built;	1	0
	- the essence of the work is told, but not explained;	0,5	0
	- reads out.	0,5	0
2	Use of demo material:		
	• the author presented demonstration material and was very familiar with it;	1	
	• - used in the report, well designed, but there are inaccuracies;	1	
	- the presented demonstration material was not used by the speaker or was poorly or illiterately designed.	0,5	
		0,5	
3	• Quality of answers to questions:	1	
	•- answers the questions;	1	
	• - cannot answer most questions;	0,5	
	- cannot clearly answer questions.	0,5	
4	• Possession of scientific and special apparatus:	1	
	• - possession of a special apparatus is shown;	1	
	• - general scientific and special terms are used;	0,5	
	- mastery of basic equipment is shown.	0,5	
5	• Clarity of findings:	1	
	• - fully characterize the work;	1	
	• - fuzzy;	0,5	
	- available, but not proven.	0,5	
TOTAL		5	

General requirements for an essay on the discipline “International Russian standards in the field of internal control and audit”

The abstract has a certain composition-structure:

Introduction. In the introduction, the choice of topic is justified, the initial data of the text under review can be given (title, where it was published, in what year), information about the author is provided, and the problems of the chosen topic are revealed.

Main part. The content of the text being reviewed, the main theses are given, they are argued.

Conclusion. A general conclusion is drawn on the problem stated in the abstract.

The abstract has the following features:

- the content of the abstract depends entirely on the content of the referenced sources;
- contains an accurate presentation of basic information without distortion and subjective assessments with a reference to the source;
- the author’s independent judgments require special design (for example, by indicating his authorship in the text or placing his initials in brackets after the corresponding text). If, when preparing an abstract, the author wants to express his thoughts, then he must, using certain techniques, distinguish them from the content of the work being reviewed.

An abstract, as a type of independent student work in the discipline “International Russian Standards in the Field of Internal Control and Audit”, is a summary in writing of the content of 3-5 sources - monographs, textbooks, monographs, articles on selected topics from various sources, in including the Internet.

The introduction outlines the relevance and problematic nature of the topic under consideration in relation to modern management activities, and defines the purpose, subject, and 2-3 objectives of the abstract.

The main part should include 2-3 sections (subsections, paragraphs), the content of which should correspond to the formulated objectives.

If the topic of the abstract is related to the presentation of the concept of a particular researcher, then the abstract should include a brief biographical note.

The presentation of the material requires the presence of diagrams and tables that allow you to structure and summarize the material.

It is necessary to have independent conclusions related to the significance of the stated content of management ideas (“thoughts”), theories, concepts, historical practices of state, military, political, etc. management for modern management.

When performing work, references to the literature used and information sources are required, which are placed in the form of footnotes at the bottom of the pages.

The conclusion presupposes the presence of independent conclusions, i.e. a brief summary of the essence of the content, a short answer to the questions formulated in the objectives of the introduction.

The bibliography (list of used sources and literature) contains sources referenced in the text of the abstract.

The design of the abstract, including the title page (cover), list of sources used and footnotes must meet the requirements for course and final papers.

–Thus:

- The volume of the abstract is at least 15 pages of text.
- Font: 14 Times New Roman. The interval is one and a half. The paragraph indent size is 5 characters (1.25 cm). Margins: left - 30 mm, right - at least 10 mm, top - 20 mm, bottom - 20 mm.
- Use in the text a schematic, graphical and tabular presentation of the material, subpage footnotes to the reviewed and cited literature (sources). Finally, conclusions and a list of sources used.

- Show independence. Abstracts imported from the Internet will be assessed accordingly.

The abstract must have:

- Title page;
- “Contents” page with section titles and page indications;
- Introduction, which indicates the relevance, purpose, objectives of the abstract;
- 2-3 sections (subsection, paragraph);
- Conclusion: main conclusions, briefly summarizing the achieved goal;
- List of sources used (including electronic resources).

Prepare a presentation for the abstract - from 10 slides.

Abstract evaluation criteria

№	Abstract evaluation criteria	Score in points	
		meets the parameters	Does not match the parameters
	Structure of the work: introduction – relevance, problematic issues, purpose, subject, objectives of the abstract, conclusion.	2	1 0
	Complete disclosure of the topic in accordance with the purpose and objectives. Independence in formulating ideas and conclusions	2	1 0
	Bibliography, information base - used sources and literature. Completeness and correctness of footnotes and list of used sources	2	1 0
	Formatting the text of the work in accordance with the standard	2	0
	Presentation for the work (at least 10 slides reflecting the essential content of the abstract)	2	1
TOTAL			10

The final grade for the essay is formed by summing the grades for each of the criteria. The maximum possible number of points for an essay is 10 points.

Certification of students in the course “International Russian Standards in the Field of Internal Control and Audit” 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	Test	Passed

Sample version of tests for intermediate certification

1. Organization of internal control services for organizations:
 - 1 not required
 2. obligatory for business entities
2. When does the need for external financial control usually arise?
 1. In cases where the information received by internal control bodies dependent on the management of the managed facility does not inspire confidence among the owners
 - 2.As required by law
 - 3.At the request of shareholders or investors
3. Internal financial control is
 - 1.an integral part of the overall management control system
 - 2.independent type of control in the organization
 - 3.an integral part of the financial accounting system
4. An important feature of the auditor’s rights is his _____.
self-dependence.
5. When performing agreed-upon procedures with respect to financial information, the following principle is not mandatory:
 1. independence;
 2. objectivity;
 3. confidentiality.
6. The degree to which controls are effective if they are largely indirectly related to the financial reporting assertions:
 1. More efficient;
 2. Less effective;
 3. Moderately effective.
7. An element of the internal control system of the audited entity, which is the basis for an effective internal control system that ensures the maintenance of discipline and order:
 1. Control environment;
 2. Control actions;
 3. Control procedures;
 4. control environment.

8. Establish compliance in the correct sequence, the difference between departmental control and audit:

1.	initiator	A.	Department orders and regulations
2.	Quality control check	Б.	absent
3.	Documents used during inspection	В.	Occasional consultations
4.	Responsibility of inspectors	Г.	Parent organization
5.	for poor quality inspection	Д.	episodic

9. The responsibilities of internal controllers may include:

1. checking the effectiveness of the control system
2. assessment of enterprise efficiency
3. determination of the level of achievement of programme goals

DEVELOPERS:

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



J. Ragulina

Position, educational department

Signature

name and surname

HEAD OF EDUCATIONAL DEPARTMENT:

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



J. Ragulina

Name, educational department

Signature

name and surname

Programme Manager:

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



J. Ragulina

Position, educational department

Signature

name and surname