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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**

### **Internal Control**

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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 mastering the discipline** “Internal Control” is to develop in students a set of basic knowledge necessary to build a high-quality management system, create an effective control system and make management decisions

***Objectives of the discipline:***

- study of methods for monitoring the economic activity of an economic entity;
- formation of knowledge, skills and abilities necessary for the competent performance of the functions of a controller;
- to form among master’s students a comprehensive understanding of modern internal control capabilities;
- develop skills in the methodology and technique of applying internal control.

## 2. REQUIREMENTS FOR LEARNING OUTCOMES

Mastering the discipline “Internal control” is aimed at developing in students the following competencies (part of the competencies):

*Table 2.1. List of competencies formed in students when mastering the discipline (results of mastering the discipline)*

Code	Competency	Indicators of Competency Achievement (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-2	Able to manage a project at all stages of its life cycle	GC-2.1. Formulates a problem whose solution is directly related to achieving the project goal; GC-2.2. Determines the connections between the assigned tasks and the expected results of their solution; GC-2.3. Within the framework of the assigned tasks, determines the available resources and limitations, the current legal norms; GC-2.4. Analyzes the project implementation schedule as a whole and selects the optimal way to solve the assigned tasks, based on current legal norms and available resources and limitations; GC-2.5 Monitors the progress of the project, adjusts the schedule in accordance with the control results.

<b>Code</b>	<b>Competency</b>	<b>Indicators of Competency Achievement</b> (within this discipline)
GC-7	Unified universal competence in the field of information culture for the educational level of master's programmes in all areas of training	GC-7.1 Searches for the necessary sources of information and data, perceives, analyzes, remembers and transmits information using digital means, as well as using algorithms when working with data received from various sources in order to effectively use the information received to solve problems; GC-7.2 Evaluates information, its reliability, builds logical conclusions based on incoming information and data
GPC-1	Able to apply knowledge (at an advanced level) of fundamental economic science in solving practical and/or research problems	GPC-1.1 Has fundamental knowledge in the field of economic science; GPC-1.2 Able to use fundamental knowledge to solve applied and/or research problems; GPC-1.3 Has the skills to select methods for solving practical and research problems based on fundamental economic knowledge;
GPC-2	Able to apply advanced instrumental methods of economic analysis in applied and/or basic research	GPC-2.1 Has knowledge of advanced instrumental methods of economic analysis; GPC-2.2 Able to apply knowledge of advanced instrumental methods of economic and financial analysis when conducting applied and/or fundamental research
GPC-3	Able to summarize and critically evaluate scientific research in economics	GPC-3.1 Develops a programme of applied and/or fundamental research in the field of economics based on the evaluation and synthesis of the results of scientific research conducted by other authors; GPC-3.2 Prepares an analytical note based on the results of applied and/or fundamental research in the field of economics; GPC-3.3 Summarizes findings, prepares conclusions and formulates recommendations based on the results of applied and/or fundamental research in the field of economics;
GPC-4	Able to make economically and financially sound organizational and management decisions in professional activities and bear responsibility for them	GPC-4.1 Develops organizational and management decisions in professional activities; GPC-4.2 Possesses the skills of reasoned persuasion in support of proposed financial, economic, organizational and managerial decisions; GPC-4.3 Monitors the results of the implementation of financial, economic, organizational and managerial decisions;
GPC-5	Able to use modern information technologies and software when solving professional problems	GPC-5.1 Knows modern information technologies and software used in solving professional problems; GPC-5.2 Able to choose among modern information technologies and software tools the most effective ones for solving professional problems;

Code	Competency	Indicators of Competency Achievement (within this discipline)
		GPC-5.3 Fully possesses the skills to solve standard problems of professional activity using information technology and software;
PC-3	Able to provide methodological support for the activities of the internal audit service and manage the work of the internal audit service	PC-3.1. Applies laws, regulations and local regulations of the organization in work. Coordinates his/her activities with colleagues, works effectively in a team; PC-3.2. Organizes the work of subordinates, sets tasks and monitors their implementation. Analyzes and evaluates information, identifies cause-and-effect relationships, draws objective conclusions and sets priorities for future plans
PC-4	Able to develop and generate reporting documents on the operation of the internal control system of an economic entity	PC-4.1 Able to assess the possible consequences of changes in the accounting policies of an economic entity, including their impact on its future activities;  PC-4.2 Knows methods of checking the quality of compilation of accounting registers, accounting (financial) statements  PC-4.3 Able to organize and carry out internal control of the facts of economic life performed by 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	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;  PC-5.2 Able to explain the norms and requirements of regulatory legal acts in various areas of activity related to internal control

### 3. COURSE IN HIGHER EDUCATION PROGRAMME STRUCTURE

The discipline “Internal Control” is a discipline of the compulsory part of the variable component of the professional cycle of disciplines of the main educational programme (BEP) in the direction of “Economics” (master’s degree).

As part of the main higher education programme, students also master other disciplines and/or practices that contribute to achieving the planned results of mastering the discipline “Internal Control”.

*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.*

<b>Competency</b>	<b>Competence Descriptor</b>	<b>Previous disciplines/modules, internships*</b>	<b>Subsequent disciplines/modules, internships*</b>
GC-1	Able to search, critically analyze problem situations based on a systematic approach, and develop an action strategy	Microeconomics (advanced course)	Risk management and compliance * *; Assessment of corruption risks of a business entity **; Research work; Undergraduate internship;
GC-2	Able to manage a project at all stages of its life cycle	Econometrics	Research work; Undergraduate internship; Legal regulation and methodology of modern compliance control; Anti-corporate fraud **; Regulatory and legal support for compliance control in the organization's activities **;
GC-7	Unified universal competence in the field of information culture for the educational level of master's programmes in all areas of training	Econometrics	Research work; Undergraduate internship; Designing a compliance control system and organizing its implementation in the activities of an economic entity; Legal regulation and methodology of modern compliance control
GPC-1	Able to apply knowledge (at an advanced level) of fundamental economic science in solving practical and/or research problems	Digital technologies in the control system	Designing a compliance control system and organizing its implementation in the activities of an economic entity; Legal regulation and methodology of modern compliance control; Research work; Undergraduate internship;
GPC-2	Able to apply advanced instrumental methods of economic analysis in applied and/or basic research	Digital technologies in the control system	Research work; Undergraduate internship;

<b>Competency</b>	<b>Competence Descriptor</b>	<b>Previous disciplines/modules, internships*</b>	<b>Subsequent disciplines/modules, internships*</b>
GPC-3	Able to summarize and critically evaluate scientific research in economics	Econometrics Digital technologies in the control system	Research work; Undergraduate internship;
GPC-4	Able to make economically and financially sound organizational and management decisions in professional activities and bear responsibility for them	Цифровые технологии в системе контроля	Research work; Undergraduate internship; Legal regulation and methodology of modern compliance control; Anti-corporate fraud **; Regulatory and legal support for compliance control in the organization's activities **;
GPC-5	Able to use modern information technologies and software when solving professional problems	Digital technologies in the control system	Research work; Undergraduate internship; Legal regulation and methodology of modern compliance control;
PC-3	Able to provide methodological support for the activities of the internal audit service and manage the work of the internal audit service	Managing the effectiveness of compliance control of a business entity	Assessment of corruption risks of a business entity **; Designing a compliance control system and organizing its implementation in the activities of an economic entity; Risk management and compliance **; Research work; Undergraduate internship;
PC-4	Able to develop and generate reporting documents on the operation of the internal control system of an economic entity	Managing the effectiveness of compliance control of a business entity	Research work; Undergraduate internship; Ensuring cybersecurity of a business entity **; Tax compliance **; Compliance control system in the financial and credit sector **; Foreign practice of applying compliance control in the activities of an economic entity**;

Competency	Competence Descriptor	Previous disciplines/modules, internships*	Subsequent disciplines/modules, internships*
PC-5	Capable of monitoring and coordinating the activities of internal control systems at all levels of management of an economic entity	Techniques for conducting internal corporate investigations	Foreign practice of applying compliance control in the activities of an economic entity**; Ensuring cybersecurity of a business entity **; Regulatory and legal support for compliance control in the organization's activities **; Anti-corporate fraud **; Undergraduate internship; Research work;

\* - in accordance with the competency matrix

\*\* - elective disciplines/internships

#### 4. COURSE WORKLOAD AND ACADEMIC ACTIVITIES

The total workload of the “Internal Control” discipline is “6” credit units.

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

Type of educational work	Total academic hours	Semesters			
		1	2	3	4
<i>Contact work, academic hours</i>	<i>216</i>				
Lectures (L)	18	18			
Laboratory work (LW)					
Practical/seminar sessions (S)	36	18	18		
<i>Independent work of students, academic hours.</i>	<i>108</i>	<i>45</i>	<i>63</i>		
<i>Control (exam/test with assessment), academic hours.</i>	<i>54</i>	<i>27</i>	<i>27</i>		
<b>Total workload of the discipline</b>	academic hours.	<b>216</b>	<b>108</b>	<b>108</b>	
	credit units	<b>6</b>	<b>3</b>	<b>3</b>	

#### 5. COURSE CONTENT

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

<b>Section number</b>	<b>Name of the discipline section</b>	<b>Contents of the section (topic)</b>		<b>Type of educational work *</b>
Section 1	Theoretical foundations of the organization of internal control	1.1	Legislative basis for organizing internal control	L
		1.2	Essence, role and functions of internal control. The relationship between external and internal control	L, S
		1.3	Basic organizational aspects of internal control. Risk matrix and control and diagnostic procedures in the internal	L, S
Section 2	Internal control of accounting policies and basic forms of financial statements	2.1	Internal control of accounting policies	L
		2.2	The procedure for internal control of the main forms of financial statements	L, S
Section 3	Internal control of balance sheet asset indicators	3.1	Organization of internal control of fixed assets	L
		3.2	Organization of internal control of intangible assets	L
		3.3	Organization of internal control of financial investments	S
		3.4	Organization of internal inventory control	L
		3.5	Organization of internal accounts receivable	L
		3.6	Organization of internal control over cash средств	S
Section 4	Internal control of balance sheet liability indicators	4.1	Internal control of own funds	L
		4.2	Internal control of borrowed funds	L
		4.3	Internal control of accounts payable	S
Section 5	Internal control of financial results report indicators	5.1	Concept and classification of income and expenses for internal control	L
		5.2	Internal control of revenue from product sales	S
		5.3	Internal control of production costs	S

		5.4	Internal control of commercial and administrative expenses	L
		5.5	Internal control of other income and expenses	S
		5.6	Internal control of profit (loss) generation	S
		5.7	Internal control of income tax	L

\* - only for **full-time** education: L – lectures; LW – laboratory work; S – practical/seminar sessions.

## 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
Seminar	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	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)
	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 Controls Policies and Procedures 1st Edition by Rose Hightower

### *Additional Readings:*

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

3. *Resources of the information and telecommunications network "Internet":*

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](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 of the RSL – Access mode: <http://diss.rsl.ru/>
17. Search engines: Яндекс (yandex.ru), Google (google.ru)

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

1. A course of lectures on the discipline “Internal control”.
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

\* - All 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**

Evaluation materials and a point-rating system\* for assessing the level of development of competencies (part of competencies) based on the results of mastering the discipline “Internal Control” are presented in the Appendix to this Work Programme of the discipline.

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/her 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 “Internal control” 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. completing 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 for assessing knowledge, rating scale

Correspondence between scores and grades

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



The toolkit for the midterm assessment of students in the discipline (module) (developed and issued in accordance with the requirements of the " Regulations for the Formation of Assessment Toolkit (FOS)", approved by the Rector's order No. 420 dated 05.05.2016).

Code of controlled competence or part thereof	Controlled section of the discipline	Controlled Discipline Topic	Assessment tools (forms of monitoring the level of mastery of the general education programme)										Topic points	Section points	
			Classroom work					Independent work							
			Survey	Test	Colloquium	Verification work	Discussion	Essay	Doing homework	Paper	Creative project	Completing a course project	Exam/Test		
GC-1, PC-3, PC-5	Section 1. Theoretical foundations of the organization of internal control	Topic 1.1. Legislative basis for organizing internal control					2							2	8
		Topic 1.2. Essence, role and functions of internal control. The relationship between external and internal control	2											2	
		Topic 1.3. Basic organizational aspects of internal control. Risk matrix and control and diagnostic procedures in the	2				2							4	

		internal control system													
GC-1, PC-4, PC-5	Section 2. Internal control of accounting policies and basic forms of financial reporting	Topic 2.1. Internal control of accounting policies	2				2							4	8
		Topic 2.2. The procedure for internal control of the main forms of financial statements.	2					2						4	
GC-2, GPC-2, GPC-5	Section 3. Internal control of balance sheet asset indicators	Topic 3.1. Organization of internal control of fixed assets	2											2	12
		Topic 3.2 Organization of internal control of intangible assets	2											2	
		Topic 3.3 Organization of internal control of financial investments	2											2	
		Topic 3.4. Organization of internal inventory control	2											2	
		Topic 3.5. Organization of					2							2	

		internal accounts receivable												
		Topic 3.6. Organization of internal funds	2										2	
GC-7, GPC-1, GPC-3, GPC-4	Section 4. Analysis of labor resources and wage fund	Topic 4.1. Purpose, objectives and information support for the analysis of labor resources and wages fund	1				2						4	12
		Topic 4.2. Analysis of the organization's supply of labor resources. Methodology for analyzing the use of working time	2				2						4	
		Topic 4.3. Labor productivity analysis. Analysis of the use of labor potential	2						2				4	
GC-2, UC-7, GPC-2, PC-5	Section 5. Internal Control of Income Statement Indicators	Topic 5.1. Concept and classification of income and expenses for internal control	2				2						4	10
		Topic 5.2. Internal control of revenue from product sales	2				2						4	

		Topic 5.3. Internal control of production costs	2										2	
		Topic 5.4. Internal control of commercial and administrative expenses					2						2	10
		Topic 5.5. Internal control of other income and expenses	2				2						4	
		Topic 5.6. Internal control of profit (loss) generation	2										2	
		Topic 5.7. Internal control of income tax					2						2	
GPC-1, GPC-3, GPC-4, GPC-5		Midterm certification (test)											10	
GC-1, GC-2, GC-7, GPC-1, GPC-2, GPC-3, GPC-4, GPC-5, PC-3, PC-4, PC-5		Test											10	10
		Exam											20	20
		TOTAL:	39				11		10				100	100

Sample exam paper  
Discipline “Internal Control”  
EXAMINATION TICKET No. 1

1. Describe the internal control algorithm for the main forms of accounting reporting.
2. Non-accounting documents related to intangible assets.
3. Answer the test questions.

1. The objectives of internal control of financial investments are:

a) confirmation of the initial assessment of the system of internal control and accounting of financial investments;

b) checking the timeliness and completeness of the reflection in accounting of transactions with financial investments in compliance with the requirements of Russian legislation;

c) confirmation of the accuracy of the accrual, receipt and recording of income from transactions with financial investments;

d) all statements are false.

2. Financial investments include:

a) own shares purchased from shareholders;

b) investments in state and municipal securities;

c) assets that have a tangible form, such as fixed assets, inventories, as well as intangible assets;

d) deposits in credit institutions.

As part of the exam, the maturity of all competencies of the discipline can be checked (depending on the question). Attached to the set of exam papers are assessment criteria for the discipline developed by the teacher and approved at a department meeting.

***Criteria for assessing answers to exam questions:***

The answer to each exam question is scored from 0 to 10 points:

Criteria for assessment	Points		
	The answer does not meet the criterion	The answer partially meets the criterion	The answer fully meets the criterion
The answer is correct	0	1	2
The student gives an answer without leading questions from the examiner	0	0,5	1
The student practically does not use the prepared draft	0	0,5	1
The answer shows the teacher's confident knowledge of the terminological and methodological apparatus of the discipline	0	1	2
The answer has a clear logical structure	0	1	2
The answer shows the student's understanding of the connections between the subject of the question and	0	1	2

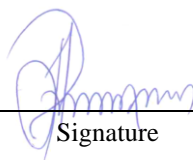
other sections of the discipline and/or other disciplines			
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The programme is compiled in accordance with the requirements of the educational standards of higher education of the RUDN University.

**DEVELOPERS:**

**Professor of the Department of Compliance and Controlling**

Position, educational department



Signature

**Aleksei Bolonin**

name and surname

**HEAD OF EDUCATIONAL DEPARTMENT:**

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

Name, educational department



Signature

**Julia Ragulina**

name and surname

**HEAD OF HIGHER EDUCATION PROGRAMME:**

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

Position, educational department



Signature

**Julia Ragulina**

name and surname