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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**

### **Compliance Control System for Financial 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*

The goal of mastering the discipline is for students to obtain in-depth theoretical knowledge of control during investigations of financial crimes, as well as to develop in students the practical skills and abilities necessary to combat financial crimes.

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

- studying the basic concepts and content of the principles of organization and procedures for the effective implementation of the compliance function when conducting financial investigations;
- study of the basic principles of organization and procedures of compliance and financial monitoring;
- revealing the importance of the financial monitoring system as a mechanism for minimizing the organization's risks.

## 2. REQUIREMENTS FOR LEARNING OUTCOMES:

“Compliance control system during financial investigations” is an independent discipline that is an integral part of the educational programme in the field of study 04/38/01 “Economics” and belongs to the elective part of the curriculum, a discipline for choosing the variable part of the block Б.1. - Б.1.Б.ДБ.02.02 curriculum.

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)
Universal competencies			
1.	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
2.	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, it 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.
4.	GC-4	Able to apply modern communication technologies in the state language of the Russian Federation and a foreign language for academic and professional interaction	GC -4.1. Selects a style of business communication, depending on the language of communication, the purpose and conditions of the partnership; GC-4.2. Adapts speech, communication style and body language to interaction situations; GC-4.3. Searches for the necessary information to solve standard communication problems in Russian and foreign languages; GC -4.4. Conducts business correspondence in Russian and foreign languages, taking into account the stylistic features of official and informal letters and sociocultural differences in the format of correspondence; GC-4.5. Uses dialogue for cooperation in academic communication, taking into account the personality of the interlocutors, their communicative speech strategy and tactics, and the degree of formality of the situation; GC-4.6. Forms and argues his own assessment of the main ideas of the participants in the dialogue (discussion) in accordance with the needs of joint activities.
Professional competencies (type of professional activity)			
5.	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

### 3. COURSE IN HIGHER EDUCATION PROGRAMME STRUCTURE

The discipline “Compliance control system during financial investigations” refers to the disciplines of the choice of the variable part of block Б.1. - Б.1.Б.ДБ.02.02 curriculum.

Table No. 3.1 shows the previous and subsequent disciplines aimed at developing the discipline’s competencies in accordance with the competency matrix of the main higher education programme.

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, practices*	Subsequent disciplines/modules, practices*
Universal competencies			
GC-1	Able to search, critically analyze problem situations based on a systematic approach, and develop an action strategy	Microeconomics (advanced course), Econometrics (advanced course), Internal control, International and Russian standards in the field of internal control and audit, Methods for comprehensive analysis of the activities of a business entity, Managing the effectiveness of compliance control of a business entity, Antimonopoly compliance	Macroeconomics (advanced course), Legal regulation and methodology of modern compliance control, Foreign practice of applying compliance control in the activities of a business entity, Ensuring the cybersecurity of a business entity, Combating corporate fraud, Regulatory support of compliance control in the activities of an organization, Risk management and compliance, Assessment of corruption risks of a business entity subject, Tax compliance
GC-2	Able to manage a project at all stages of its life cycle	Microeconomics (advanced course), Econometrics (advanced course), Internal control, International and Russian standards in the field of internal control and audit, Methods for comprehensive analysis of the activities of a business entity, Managing the effectiveness of compliance control of a business entity, Antimonopoly compliance	Macroeconomics (advanced course), Legal regulation and methodology of modern compliance control, Foreign practice of applying compliance control in the activities of a business entity, Ensuring the cybersecurity of a business entity, Combating corporate fraud, Regulatory support of compliance control in the activities of an organization, Risk management and compliance, Assessment of corruption risks of a business entity subject, Tax compliance
GC-4	Able to apply modern communication technologies in the state language of the Russian Federation and a foreign language for academic and professional interaction	Microeconomics (advanced course), Econometrics (advanced course), Internal control, International and Russian standards in the field of internal control and audit, Methods for comprehensive analysis of the activities of a business entity, Managing the effectiveness of compliance control of a business entity, Antimonopoly compliance	Macroeconomics (advanced course), Legal regulation and methodology of modern compliance control, Foreign practice of applying compliance control in the activities of a business entity, Ensuring the cybersecurity of a business entity, Combating corporate fraud, Regulatory support of compliance control in the activities of an organization, Risk management and compliance, Assessment of corruption risks

			of a business entity subject, Tax compliance
Professional competencies (type of professional activity)			
PC-4	Able to develop and generate reporting documents on the operation of the internal control system of an economic entity	Microeconomics (advanced course), Econometrics (advanced course), Internal control, International and Russian standards in the field of internal control and audit, Methods for comprehensive analysis of the activities of a business entity, Managing the effectiveness of compliance control of a business entity, Antimonopoly compliance	Macroeconomics (advanced course), Legal regulation and methodology of modern compliance control, Regulatory and legal support of compliance control in the activities of the organization, Risk management and compliance

#### 4. COURSE WORKLOAD AND ACADEMIC ACTIVITIES

The total workload of the discipline “Compliance control system during financial investigations “ is   3   credit units.

*Table 4.1. Types of academic work by periods of mastering the main programme of higher education 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
	Practical exercises (PE))		
	<b>Of these in interactive form (IF)</b>		
<b>2.</b>	<i>Independent work of students, academic hours</i>	63	63
	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>		
	<i>Total workload (credit units)</i>	108	108

#### 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*
<b>Section 1. Compliance as a tool for financial investigations in a company</b>	Compliance control as a corporate ideology, acting as a means aimed at promoting requirements for compliance with the organization's internal standards and generally accepted social values. Compliance function and models of organizing compliance control depending on the areas of the organization's activities. Main compliance risks, methods of using the results of compliance control for the purposes of financial investigations.	L, S
<b>Section 2. Investigation of Fraud, Corruption, Violations of Company Policies and Procedures, and Other Illegal Activities</b>	Investigation of cases of non-compliance with established regulatory requirements: Russian and international anti-corruption legislation (US Foreign Corrupt Practices Act, UK Anti-Corruption Act), as well as anti-money laundering and anti-terrorist financing legislation. Assessing the reliability (background check) of employees, contractors and other third parties for the presence of possible financial, reputational, corruption and other risks, including those associated with unwanted affiliation.	L, S
<b>Section 3. Methods for regulating conflicts of interest</b>	<p><b>Topic 3. Intellectual analysis of compliance control data during financial investigations (forensic)</b></p> <p>Development of forensic-specialized analytical tests unique to the specific business of companies. Search for "hidden" or unknown connections and patterns in a large array of internal company data to determine the perimeter of a detailed investigation. Formation of "smart samples" that contain a high concentration of potentially risky operations/transactions of companies. A "selection" of combinations of further procedures within financial investigations that are unique to companies. Taking images of mobile devices and conducting subsequent analysis of the data contained on them. Collection and analysis of evidence and artifacts on the Internet in support of investigations and trials. Diagnostics of an existing and/or independent, anonymous and confidential Hotline. Conducting investigations based on information received at the Hotline».</p>	L, S
<b>Section 4. Use of inside information in legal disputes and complex examinations</b>	Providing accounting, financial and economic expertise in judicial and out-of-court proceedings with the involvement of internal and external lawyers of companies. Released as a leading expert on economic disputes. Organization of additional (additional) examinations applicable to economic disputes, collection of objective data	L, S

- L – lectures
- S- seminar classes
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## 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
Autonomous Work of Student	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. How to Investigate Financial Assets: A Practical Guide for Private Investigators, Collection Officers, and Asset Recovery Professionals by Ronald L. Mendell.

### *Additional Readings:*

1. Compliance Management: A How-to Guide for Executives, Lawyers, and Other Compliance Professionals by Nitish Singh Ph.D. (Author), Thomas J. Bussen (Author)

### *electronic sources:*

Ministry of Finance of the Russian Federation – [www.minfin.ru](http://www.minfin.ru)

Institute of Internal Auditors, official website [www.iaa-ru.ru](http://www.iaa-ru.ru).  
Institute of Professional Accountants and Auditors of Russia", official website -  
[www.ipbr.ru](http://www.ipbr.ru)  
Institute of Professional Auditors, official website -[www.e-ipar.ru](http://www.e-ipar.ru)  
Reference and search system Consultant Plus - [www.consultant.ru](http://www.consultant.ru)

*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](http://yandex.ru)), Google ([google.ru](http://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/>

*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 “Compliance control system during financial 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

### **Educational and methodological support of the discipline:**

## **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 “Compliance control system for financial investigations” 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 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 for the course 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	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

**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

**HEAD OF THE MAIN HEALTH PROGRAMME:**

**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