

Документ подписан простой электронной подписью
Информация о владельце:
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Должность: Ректор
Дата подписания: 02.05.2026 11:20:28
Уникальный программный ключ:
ca953a0120d891083f939673078ef1a989dae18a

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

High School of Management

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

COURSE SYLLABUS

INTERNAL CONTROL

(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 program of higher education:

«Compliance control in the activities of organizations»

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

1. COURSE GOAL(S)

The discipline “Internal Control” is included in the master’s program “Compliance control in the activities of organizations” in the direction of 04/38/01 “Economics” and is studied in the 1st and 2nd semesters of the 1st year. The discipline is implemented by the Department of Compliance and Controlling. The discipline consists of 5 sections and 21 topics.

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 the following competencies (parts of competencies) in students:

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

Code	Competency	Indicators of Competency Achievement (within this discipline)
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;
GC-7	Unified universal competence in the field of information culture for the educational level of master's programs 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

Code	Competency	Indicators of Competency Achievement (within this discipline)
GPC-3	Able to summarize and critically evaluate scientific research in economics	GPC-3.1 Develops a program 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; 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 Apply laws, regulations and local regulations of the organization in work. Coordinate your activities with colleagues, work effectively in a team;
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-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 “Internal control” refers to the mandatory part of block 1 “Disciplines (modules)” of the higher education program (EP HE).

As part of the educational program of higher education, 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 program components that contribute to the achievement of the expected learning outcomes as the disciplines results

Code	Competency	Previous disciplines/modules, practices*	Subsequent disciplines/modules, practices*
GC-7	Unified universal competence in the field of information culture for the educational level of master's programs in all areas of training	Microeconomics (advanced course), International and Russian standards in the field of internal control and audit, Managing the effectiveness of compliance control of a business entity	<i>Risk management and compliance **;</i> <i>Assessment of corruption risks of a business entity **;</i> Research work; Undergraduate practice;
GC-2	Able to manage a project at all stages of its life cycle	Microeconomics (advanced course), International and Russian standards in the field of internal control and audit, Managing the effectiveness of compliance control of a business entity	<i>Research work;</i> <i>Undergraduate practice;</i> <i>Legal regulation and methodology of modern compliance control;</i> <i>Anti-corporate fraud **;</i> <i>Regulatory and legal support for compliance control in the organization's activities **;</i>
GPC-1	Able to apply knowledge (at an advanced level) of fundamental economic science in solving practical and/or research problems	Microeconomics (advanced course), Methods for comprehensive analysis of the activities of a business entity, Compliance control system for financial investigations	<i>Research work;</i> <i>Undergraduate practice;</i> <i>Designing a compliance control system and organizing its implementation in the activities of an economic entity;</i> <i>Legal regulation and methodology of modern compliance control</i>
GPC-2	Able to apply advanced instrumental methods of economic analysis in applied and/or basic research	Microeconomics (advanced course), Methods for comprehensive analysis of the activities of a business entity, Compliance control system for financial investigations	<i>Designing a compliance control system and organizing its implementation in the activities of an economic entity;</i> <i>Legal regulation and methodology of modern compliance control;</i> <i>Research work;</i> <i>Undergraduate practice;</i>
GPC-3	Able to summarize and critically evaluate scientific research in economics	Microeconomics (advanced course), Methods for comprehensive analysis of the activities of a business entity, Compliance control system for	<i>Research work;</i> <i>Undergraduate practice;</i>
GPC-4	Able to make economically and financially sound organizational and management decisions in professional activities and bear responsibility for them	Microeconomics (advanced course), Methods for comprehensive analysis of the activities of a business entity, Compliance control system for financial investigations	<i>Research work;</i> <i>Undergraduate practice;</i>

Code	Competency	Previous disciplines/modules, practices*	Subsequent disciplines/modules, practices*
GPC-5	Able to use modern information technologies and software when solving professional problems	Microeconomics (advanced course), Methods for comprehensive analysis of the activities of a business entity, Compliance control system for financial investigations	<i>Research work; Undergraduate practice; Legal regulation and methodology of modern compliance control;</i>
PC-3	Able to provide methodological support for the activities of the internal audit service and manage the work of the internal audit service	Microeconomics (advanced course), Methods for comprehensive analysis of the activities of a business entity, Compliance control system for financial investigations	<i>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 practice;</i>
PC-4	Able to develop and generate reporting documents on the operation of the internal control system of an economic entity	Microeconomics (advanced course), Methods for comprehensive analysis of the activities of a business entity, Compliance control system for financial investigations	<i>Research work; Undergraduate practice; 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**;</i>
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), Methods for comprehensive analysis of the activities of a business entity, Compliance control system for financial investigations	<i>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 practice; Research work;</i>

* - in accordance with the competency matrix

** - elective disciplines/practices

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 according to the periods of mastering the higher education program for FULL-TIME students

Type of educational work	Total hours		Semesters	
			1	2
Contact work, academic hours	72		36	36
Lectures (L)	36		18	18
Laboratory work (LW)	0		0	0
Practical/seminar sessions (S)	36		18	18
Independent work of students, academic hours.	108		54	54
Control (exam/test with assessment), academic	36		18	18
Total workload of the discipline	academic hours	216	108	108
	credit units	6	3	3

5. COURSE OF DISCIPLINE

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

Section number	Name of the discipline section	Contents of the section (topic)		Type of educational work *
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 control system	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

Classroom type	Equipment of the Classroom	Specialized educational/laboratory equipment, software and materials for mastering the discipline (if necessary)
Lecture Hall	An auditorium for conducting lecture-type classes, equipped with a set of specialized furniture; board (screen) and technical means of multimedia presentations.	Projector, computer
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.	Projector, computer
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

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 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 Program 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 program, 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 "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 program)											Topic points	Section points
			Classroom work					Independent work					Exam/Test		
			Survey	Test	Colloquium	Verification work	Discussion	Essay	Doing homework	Paper	Creative project	Completing a course			
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 internal control system	2				2							4	
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	

		Topic 5.7. Internal control of income tax					2						2	
GPC-1, GPC-3, GPC-4, GPC-5		Midterm certification (test)											10	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 other sections of the discipline and/or other disciplines	0	1	2
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DEVELOPERS:

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

A. Bolonin

Position, educational department

Signature

name and surname

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



J. Ragulina

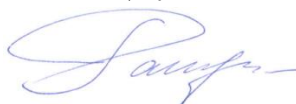
Position, educational department

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 HIGHER EDUCATION PROGRAMME:

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



J. Ragulina

Position, educational department

Signature

name and surname

