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ФИО: Ястребов Олег Александрович
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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

PROGRAMME

Master's research work (R&D)

Recommended by the Didactic Council for the Education Field of:

38.04.01 «ECONOMICS»

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

The internship preparation of the student 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. R&D (Research Work) Goal:

The goal of R&D is to deepen the level of development of the student's competencies obtained during the theoretical and methodological training of the student on the basis of the formation of independent research skills and the expansion of professional horizons. Their main result is the writing and successful defense of a master's thesis, the ability of a graduate student to conduct research.

The main goals of the master's research work are:

- familiarization with the main types and tasks of future professional activity
- consolidation and deepening of theoretical training of master's students;
- expansion of professional horizons;
- acquisition of practical skills in scientific activity;
- deepening of practical skills in calculation and analytical activity;
- study of the experience of enterprises and organizations of Russia in the field of activity corresponding to the field 38.04.01 Economics
- collection, generalization and analysis of materials on the topic of the master's dissertation being carried out
- ensuring the development of professional scientific research thinking of master's degree students, forming in them a clear understanding of the main professional tasks, ways of solving them;
- - developing skills in using modern technologies for collecting information, processing and interpreting the obtained experimental and empirical data, mastering modern research methods;
- conducting bibliographic work with the involvement of modern information technologies;
- studying fundamental and periodical literature, regulatory and methodological materials on issues developed by the student in the final qualifying work (master's dissertation);
- consolidate the theoretical knowledge acquired by students in the process of studying in the master's programme "Compliance Control in Organizations";
- master special skills in solving practical problems;
- acquire practical experience of teamwork, professional behavior and professional ethics;
- develop skills in analytical and consulting work;
- investigate controversial situations on auditing, financial analysis;
- get acquainted with the directions and topics of research institutions in the field of audit, internal control and analysis, their results; - collect materials for the final qualifying work - master's thesis

The main principles of conducting students' research internship are: integration of theoretical and professional-practical, educational and research activities of students.

2. REQUIREMENTS FOR LEARNING OUTCOMES

The conducting of the R&D work envisages building the following competencies (parts of competencies) in students:

Table 2.1. The list of competencies built by students during the internship (results of training based on the results of internship)

Competence Code	Competence Descriptor	Competence Formation Indicators (within this discipline)
PC-1	Able to search, critically analyze problem situations based on a systematic approach, and develop an action strategy	PC-1.1. Analyzes the task, highlighting its basic components; PC-1.2. Identifies and ranks the information required to solve a given problem; PC-1.3. Searches for information to solve a given problem using various types of requests; PC-1.4. Offers options for solving a problem, analyzes the possible consequences of their use;

		PC-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.
PC-2	Able to manage a project at all stages of its life cycle	PC-2.1. Formulates a problem whose solution is directly related to achieving the project goal; PC-2.2. Determines the connections between the assigned tasks and the expected results of their solution; PC-2.3. Within the framework of the assigned tasks, it determines the available resources and limitations, the current legal norms; PC-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; PC-2.5 Monitors the progress of the project, adjusts the schedule in accordance with the control results.
PC-3	Able to organize and manage the work of a team, developing a team strategy to achieve the set goal	PC-3.1. Determines his/her role in the team based on the strategy of cooperation to achieve the set goal; PC-3.2. Formulates and takes into account in his/her activities the behavioral characteristics of groups of people, identified depending on the set goal; PC-3.3. Analyzes the possible consequences of personal actions and plans his actions to achieve a given result; PC-3.4. Exchanges information, knowledge and experience with team members; PC-3.5. Argues his point of view regarding the use of ideas of other team members to achieve the set goal; PC-3.6. Participates in teamwork to carry out assignments.
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 generalize 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 assessment and generalization 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 a conclusion and formulates recommendations based on the results of applied and/or fundamental research in the field of economics.
GPC-4	Capable of making economically and	GPC-4.1 Develops organizational and management decisions in professional activities;

	financially sound organizational and managerial decisions in professional activities and bearing responsibility for them	GPC-4.2 Possesses skills of reasoned persuasion in support of proposed financial, economic and organizational and managerial decisions; GPC-4.3 Monitors the results of the implementation of financial, economic and organizational management 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;
GPC-6	Able to critically evaluate the capabilities of digital technologies to solve professional problems, work with digital data, evaluate their sources and relevance	GPC-6.1 Able to use modern digital and information technologies in solving professional tasks GPC-6.2 Able to find and use relevant digital data to solve practical problems of professional activity
PC-1	Capable of analyzing and forecasting the financial potential of an economic entity	PC-1.1. Able to plan programmes and deadlines for conducting financial analysis. Develop internal organizational and administrative documents, including those regulating the procedure for conducting work in the budgeting and cash flow management system; PC-1.2. Capable of continuously monitoring the compliance of internal control with the objectives of the economic entity, and developing measures to improve it; PC-1.3. Able to justify decisions made by an economic entity during internal control, internal and external audits, revisions, tax and other inspections;
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. Analyze the information received and formulate conclusions based on the results of its analysis. Study and describe the organization's business processes. PC-2.2. Able to select and prioritize work within limited resources and organize the work of the audit team to complete it on time. Apply a systematic approach to analyzing results and evaluating the work of audit team members;
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-3.2. Organize the work of subordinates, set tasks and monitor their implementation. Analyze and evaluate information, identify cause-and-effect relationships, draw objective conclusions and set priorities for future plans
PC-4	Able to develop and generate reporting documents on the operation of the internal	PC-4.1 Able to assess the possible consequences of changes in the accounting policy of an economic entity, including their impact on its future activities; PC-4.2 Knows methods of checking the quality of

	control system of an economic entity	compilation of accounting registers, accounting (financial) statements; PC-4.3 Capable of organizing and implementing internal control over the economic activities carried out 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
PC-6	Capable of organizing and conducting general preventive, targeted, and individual activities to counter the spread of terrorist ideology and neo-Nazi ideas	PC-6.1. Determines the content and forms of preventive work to counter the ideology of terrorism and neo-Nazism in accordance with current regulatory legal acts. PC-6.2. Organizes and conducts preventive activities in educational or social settings in accordance with established requirements and regulatory documents.

3. R&D INTERNSHIP IN HIGHER EDUCATION PROGRAMME STRUCTURE

The students' research work is included in the basic part of the cycle of the main educational programme B2, is carried out over three semesters with a total workload of 27 credit units and is mandatory for the specialization "Compliance control in the activities of the organization" 38.04.01 of the direction "Economics".

Research work is the basic part of the cycle of the main educational programme B.2. "Internships, including research work", takes place in semesters 1, 2, 3 of the master's programme and is based on the knowledge, skills, and abilities obtained during the study of academic disciplines of the optional part of the basic cycle B.1.B:

("Microeconomics (advanced level)", "Macroeconomics (advanced level)", "Econometrics", "Professional foreign language") and the optional part B.1.B.

The content of MRW is a logical continuation of the sections of the main educational programme: M.1 (the basic part, the optional part and serves as the basis for the subsequent completion of the final qualifying work, as well as the formation of professional competence in the professional field of studying and analyzing scientific and technical information, domestic and foreign experience in the profile of activity; setting a scientific and practical problem, choosing methodological methods and means for solving it, preparing data for compiling reviews, reports, scientific and other publications; developing and using databases and information technologies to solve economic problems in the profile of activity; presenting the results of the work performed, organizing the implementation of research results and practical developments; developing teaching aids, lecture notes and practical classes in the disciplines of the profile of higher professional education.

Within the framework of the main programme of higher education, students also master disciplines and/or other internships that contribute to the achievement of planned learning outcomes following the completion of the "research internship".

Table 3.1. The list of the components of the professional programme of higher education, contributing to the achievement of the planned learning outcomes based on the results of the internship

Competence Code	Competence Descriptor	Previous disciplines/modules, internships*	Subsequent disciplines/modules, internships*
PC-1	Able to search, critically analyze problem situations	Microeconomics (advanced course)	State Certification Commission State Examination Commission

Competence Code	Competence Descriptor	Previous disciplines/modules, internships*	Subsequent disciplines/modules, internships*
	based on a systematic approach, and develop an action strategy	<p>Macroeconomics (advanced course)</p> <p>Internal control</p> <p>International and Russian standards in the field of internal control and audit</p> <p>Methods of complex analysis of the activities of an economic entity</p> <p>Digital technologies in the control system</p> <p>Legal regulation and methodology of modern compliance control</p> <p>Managing the effectiveness of compliance control of an economic entity</p> <p>Transformation of cultural changes in a digital company</p> <p>Compliance control system when conducting financial investigations</p> <p>Foreign practice of applying compliance control in the activities of an economic entity</p> <p>Ensuring cybersecurity of an economic entity</p> <p>Combating corporate fraud</p> <p>Regulatory and legal support for compliance control in the activities of an organization</p> <p>Antimonopoly compliance</p> <p>Technique for conducting an internal corporate investigation</p>	
PC-2	Able to manage a project at all stages of its life cycle	<p>Internal control</p> <p>International and Russian standards in the field of internal control and audit</p> <p>Legal regulation and methodology of modern compliance control</p> <p>Managing the effectiveness of compliance control of an economic entity</p> <p>Transformation of cultural changes in a digital company</p>	<p>State Certification Commission</p> <p>State Examination Commission</p>

Competence Code	Competence Descriptor	Previous disciplines/modules, internships*	Subsequent disciplines/modules, internships*
		Compliance control system during financial investigations Combating corporate fraud Regulatory and legal support for compliance control in the activities of an organization	
PC-3	Able to organize and manage the work of a team, developing a team strategy to achieve the set goal	Econometrics (advanced course) Compliance in the field of securities market regulation Compliance in the field of tenders and procurement activities Foreign practice of applying compliance control in the activities of an economic entity Ensuring cybersecurity of an economic entity Risk management and compliance Assessment of corruption risks of an economic entity Combating corporate fraud Regulatory and legal support for compliance control in the activities of an organization Compliance control system in the financial and credit sphere Tax compliance Antitrust compliance Techniques for conducting internal corporate investigations	State Certification Commission State Examination Commission
GPC-1	Able to apply knowledge (at an advanced level) of fundamental economic science in solving practical and/or research problems	Professional foreign language Design of compliance control system and organization of its implementation in the activities of an economic entity Transformation of cultural changes in a digital company Compliance control system during financial investigations	State Certification Commission State Examination Commission

Competence Code	Competence Descriptor	Previous disciplines/modules, internships*	Subsequent disciplines/modules, internships*
		Compliance control system in the financial and credit sphere Tax compliance	
GPC-2	Able to apply advanced instrumental methods of economic analysis in applied and/or basic research	Professional foreign language Methods of complex analysis of the activities of an economic entity Design of a compliance control system and organization of its implementation in the activities of an economic entity Management of the effectiveness of compliance control of an economic entity Compliance control system in the financial and credit sphere Tax compliance Foreign language	State Certification Commission State Examination Commission
GPC-3	Able to generalize and critically evaluate scientific research in economics	Digital technologies in the control system	State Certification Commission State Examination Commission
GPC-4	Capable of making economically and financially sound organizational and managerial decisions in professional activities and bearing responsibility for them	Internal control Risk management and compliance Assessment of corruption risks of an economic entity	State Certification Commission State Examination Commission
GPC-5	Able to use modern information technologies and software when solving professional problems	Internal control International and Russian standards in the field of internal control and audit Design of a compliance control system and organization of its implementation in the activities of an economic entity Digital technologies in the control system	State Certification Commission State Examination Commission

Competence Code	Competence Descriptor	Previous disciplines/modules, internships*	Subsequent disciplines/modules, internships*
		Legal regulation and methodology of modern compliance control Management of the effectiveness of compliance control of an economic entity	
GPC-6	Able to critically evaluate the capabilities of digital technologies to solve professional problems, work with digital data, evaluate their sources and relevance	Internal control International and Russian standards in the field of internal control and audit Design of a compliance control system and organization of its implementation in the activities of an economic entity Digital technologies in the control system Legal regulation and methodology of modern compliance control Management of the effectiveness of compliance control of an economic entity	State Certification Commission State Examination Commission
PC-1	Capable of analyzing and forecasting the financial potential of an economic entity	Internal control International and Russian standards in the field of internal control and audit Design of a compliance control system and organization of its implementation in the activities of an economic entity Digital technologies in the control system	State Certification Commission State Examination Commission
PC-2	Able to develop a strategy and determine current tasks for the development of the internal control system of an economic entity.	Econometrics (advanced course) Internal control Digital technologies in the control system	State Certification Commission State Examination Commission
PC-3	Able to provide methodological support for the activities of the internal audit service and manage the	Econometrics (advanced course) Internal control Legal regulation and methodology of modern compliance control	State Certification Commission State Examination Commission

Competence Code	Competence Descriptor	Previous disciplines/modules, internships*	Subsequent disciplines/modules, internships*
	work of the internal audit service		
PC-4	Able to develop and generate reporting documents on the operation of the internal control system of an economic entity	Internal control Transformation of cultural changes in a digital company Compliance control system during financial investigations Foreign practice of applying compliance control in the activities of a business entity Ensuring cybersecurity of a business entity Compliance control system in the financial and credit sphere Tax compliance	State Certification Commission State Examination Commission
PC-5	Capable of monitoring and coordinating the activities of internal control systems at all levels of management of an economic entity	International and Russian standards in the field of internal control and audit Legal regulation and methodology of modern compliance control Compliance in the field of regulation of the securities market Compliance in the field of tenders and procurement activities	State Certification Commission State Examination Commission
PC-6	Capable of organizing and conducting general preventive, targeted, and individual activities to counter the spread of terrorist ideology and neo-Nazi ideas		State Certification Commission State Examination Commission

4. INTERNSHIP WORKLOAD

The total workload of research work is 27 credit units (972 academic hours).

Master's research work is carried out in the 1st and 2nd years of the master's programme, in semesters 1, 2, 3. The duration of the internship is 18 weeks, the workload is 27 credit units = $27 * 36 = 972$ hours.

5. INTERNSHIP CONTENT

*Table 4.1. The Internship Content**

Name of internship section	Section content (topics, types of practical activities)	Workload, academic hours
Section 1. Preparation for completing the research assignment and choosing the topic of the final qualifying work	Studying the assignment and developing the plan for the final qualifying work.	9
	Preparing the first chapter of the final qualifying work.	
Section 2. Theoretical research, making a model on the topic of R&D and final qualifying work	Selection, recording and critical analysis of the results of theoretical and practical research.	9
	Planning experiments and observations.	
	Conducting practical research and developing solutions for the implementation of R&D within the framework of the assignment for completing the final qualifying work	
Section 3. Compilation of the final qualification work, as a set of documents reflecting objective information about the content and results of MRW recommendations for its use. Formation of the MRW portfolio.	Preparation of an electronic presentation and report on the results of MRW. Preparation of a portfolio.	9
TOTAL:		27

Form of conducting research work in a master's degree programme in the field of training

38.04.01 "Economics" specialization "Compliance control in the activities of organizations" - classroom. MRW is conducted using individual and joint work of students in a group when completing individual and collective tasks and using information resources in the areas of MRW.

Individual work consists of theoretical research and analysis of the obtained results, as well as self-assessment of academic achievements.

Joint work consists of completing collective tasks to form ideas about the practical aspects of applying methods of mathematical modeling of processes, computer methods for implementing models, principles of developing calculation methods and automation tools for control, as well as acquiring skills in setting up and conducting audits and monitoring of enterprise activities, collecting, processing and analyzing results, identifying theory with experiment and critically assessing academic achievements. The content of research work is determined by the Department of Compliance and Controlling, which carries out master's degree training.

Research work in a semester can be carried out in the following forms:

- implementation of research work within the framework of the state budget research work of the department (collection, analysis of scientific and theoretical material, collection of empirical data, interpretation of experimental and empirical data);
- implementation of research activities within the framework of grants implemented at the department;
- participation in the solution of research work carried out by the department within the framework of agreements with educational institutions, research teams;
- participation in the organization and holding of scientific, scientific and practical conferences, round tables, discussions, debates organized by the department of compliance and controlling, the center for educational process management, the university;

- independently conducting seminars, master classes, round tables on current issues;
- participation in research competitions;
- conducting independent research on a current issue within the framework of a master's thesis;
- conducting bibliographic work with the involvement of modern information and communication technologies;
- reviewing scientific articles;
- developing and testing diagnostic materials;
- developing pages of the department's website;
- presenting the results of the work done in the form of reports, abstracts, articles, designed in accordance with existing requirements, with the involvement of modern editing and printing tools.

The topic of research should be linked to the thematic plan of research of the department. The results of pre-graduation internship should be presented in writing in the form of an article and a report. The report on internship should contain materials for writing a master's thesis.

When performing research, students have the opportunity to use the computer class equipped by Akcion MCFR LLC - room 432, where students can work with financial statements, management and planning and economic documentation using the accounting reference system "Glavbukh", while individual assignments for industrial internship are agreed with partners.

The accounting reference system "Glavbukh" is a specialized tool for the work of an accountant of both a budgetary and commercial organization. The use of the accounting reference system "Glavbukh System" will allow you to use only relevant and reliable information in your work, since all materials in the "Glavbukh System" are competent and updated daily.

The System contains a complete legal framework developed specifically for the accountant. In addition to the most important Laws, Codes, Letters, etc., there are more than 2 million court decisions of the Supreme, District and Appellate Courts

Accounting reference system "Glavbukh System" presents a library of professional publications from the largest media holding in Russia "Akcion". Leading professional publications, such as "Glavbukh", "Salary", "Accounting in the institution" and others, will allow the accountant to take a broader loGC at any problem related to both accounting and taxation and personnel records management.

Students have the opportunity to watch video seminars that allow them to study the most relevant topics together with Government officials and the best Lecturers in Russia, saving time and money, while improving their level of knowledge

List of forms of research work for master's students

Types and content of research work	Reporting documentation
1. Compiling a bibliography on the topic of a master's thesis	1. Card file of literary sources (monograph by one author, group of authors, author's abstract, dissertation, article in a collection of scientific papers, articles in a journal, etc. - at least 50)
2. Review of scientific papers	2. Review of the scientific article
3. Organization and conduct of research on the problem, collection of empirical data and their interpretation	3.1 Description of the organization and methods of research (Chapter 2 of the final qualifying work)
4. Writing a scientific article on the research problem	3.2 Interpretation of the obtained results in descriptive and illustrative format
5. Presentation at a scientific conference on the research problem	4. Article and conclusion of the scientific supervisor
6. Presentation at a scientific seminar of the department	5. Review of the presentation in the characteristics of the master's student
7. Report on research work in the semester	7.1 Research report 7.2. Supervisor's characteristics on the results of research work of master's students

6. INTERNSHIP EQUIPMENT AND TECHNOLOGY SUPPORT REQUIREMENTS

- Technological equipment of the enterprise (organization);
- Computer equipment of the specialized department.

7. INTERNSHIP LOCATION AND TIMELINE

The R&D can be carried out both in the RUDN structural divisions.

8. RESOURCES RECOMMENDED FOR INTERNSHIP

Educational, methodological and informational support for industrial internship

a) main readings:

1. Accounting Principles: A Business Perspective, Financial Accounting A Textbook Equity Open College Textbook originally by Hermanson, Edwards, and Maher License: CC-BY-NC-SA ISBN: 1461088186, 9781461088189 <http://www.saylor.org/site/wp-content/uploads/2011/11/BUS103-TEXTBOOK.pdf>
2. Accounting Principles: A Business Perspective. First Global Text Edition, Volume 1 Financial Accounting James Don Edwards, Roger H. Hermanson, 2012 <https://resources.saylor.org/wwwresources/archived/site/wp-content/uploads/2012/10/Accounting-Principles-Vol.-1.pdf>
3. 20th century bookkeeping and accounting: a treatise on the principles of accounting and bookkeeping practice applied by modern bookkeepers and accountants ID 7645304: James William Baker ISBN 978-5-8747-0793-4; 2011 <https://resources.saylor.org/wwwresources/archived/site/wp-content/uploads/2012/10/Accounting-Principles-Vol.-1.pdf>

b) additional readings:

4. GOST 15.101-98. Procedure for performing research and development work: interstate standard. – Introduced on 01.07.01 // System for developing and putting products into production. Official Publishing House – Minsk: IPK Publishing House of Standards, 2001. – 6 p.
5. GOST 7.80-2000. Bibliographic entry. Title. General requirements and rules for compilation: interstate standard. – Introduced on 01.07.01 //
6. System of standards for information, librarianship and publishing. Official Publishing House. – Minsk: IPC Publishing House of Standards, 2001. – 8 p.
7. Dictionary of Accounting Terms Author: Joel G. Siegel and Jae K. Shim ISBN 978-0-7641-4310-6 Year of publication: 2010 Link: <http://boGCfi.org/boGC/706874>
8. Sholudchenko, I.E. English language. Accounting and audit: a textbook / I.E. Sholudchenko. - 3rd ed., Stereotype. - Moscow: Flinta Publishing House, 2017. - 393 p. - ISBN 978-5-9765-0809-5; Ditto [Electronic resource]. - URL: <http://biblioclub.ru/index.php?page=boGC&id=54579>
9. Azarskaya, M.A. Analytical procedures in audit: a tutorial / M.A. Azarskaya, V.L. Pozdeev; Volga State Technological University. - Yoshkar-Ola: PSTU, 2016. - 192 p.: diagram, table. - Bibliography: pp. 165-169 - ISBN 978-5-8158-1784-5; Ditto [Electronic resource]. - URL: <http://biblioclub.ru/index.php?page=boGC&id=459464>

c) Normative readings:

1. Civil Code of the Russian Federation, parts 1 and 2.
2. Tax Code of the Russian Federation, parts 1 and 2.
3. Labor Code of the Russian Federation.
4. Federal Law of 06.12.2011 No. 402-FZ "On Accounting".
5. Federal Law of 30.12.2008 No. 307-FZ "On Auditing Activity" Federal Law of 26.10.2002 No. 127-FZ "On Insolvency (Bankruptcy)"
6. Federal Law of 29 October 1998 No. 164-FZ "On Financial Lease (Leasing)"
7. Federal Law of 22 April 1996 No. 39-FZ "On the Securities Market"
8. Federal Law of 26 December 1995 No. 208-FZ "On Joint-Stock Companies"

Periodicals:

1. Journal "Economic Analysis: Theory and Practice": <http://www.fin-izdat.ru/journal/analiz/>
2. Weekly "Economics and Life" <http://www.eg-online.ru/>
3. Financial newspaper <http://fingazeta.ru/index>

Russian-language Internet resources:

1. Expert Council on Regional Investment Policy. Investment Potential of the Subjects of the Russian Federation. – Ministry of Regional Development of Russia: <http://www.minregion.ru>
2. Website of the State Statistics Committee of Russia <http://www.gks.ru>
3. Website of the Ministry of Economic Development of Russia <http://www.economy.gov.ru>
4. Website of the Ministry of Regional Development of Russia <http://www.minregion.ru>
5. Rating agency "RA-Expert" <http://www.raexpert.ru>
6. Financial Management Magazine – www.dis.ru/fm/
7. Federal educational portal "Economics, sociology, management" – ecsocman.edu.ru
8. Financial Director Magazine – www.fd.ru
9. Financial Market News – www.finam.ru
10. Financial analysis – www.finanaliz.ru
11. Finance Magazine – www.finansmag.ru
12. Publications on economics and finance – www.finansy.ru
13. Information agency FinMarket – www.finmarket.ru
14. The world of finance – www.mirfin.ru
15. Moscow Interbank Currency Exchange – www.micex.ru
16. Ministry of Finance of the Russian Federation – www.minfin.ru
17. Moscow Stock Exchange – www.mse.ru
18. IFRS magazine – www.msfo-mag.ru
19. Information agency "Financial House" – www.pmfed.ru/iafd/index.html
20. Economic Information Agency – www.prime-tass.ru
21. Russian trading system – www.rts.ru
22. Library of economic and business literature – <http://www.ek-lit.agava.ru>
23. Kommersant newspaper – www.kommersant.ru
24. Newspaper "Economy and Life" – www.akdi.ru

Databases

1. RUDN University Library website – Access mode: <http://lib.rudn.ru/> - from RUDN University desktop computers
2. RUDN University Bulletin – Access mode: <http://www.elibrary.ru/defaultx.asp>
3. Full-text collection of Russian scientific journals. eLibrary.ru – Access mode: <http://elibrary.ru/defaultx.asp?>
4. www.consultant.ru (Official website of the Consultant Plus company, legal support).
5. www.garant.ru (Information and legal portal).
6. On-line access to journals. Information database on all branches of science and electronic delivery of documents. SwetsWise. – Access mode: <https://www.swetswise.com>

9. ASSESSMENT TOOLKIT AND GRADING SYSTEM FOR EVALUATION OF STUDENTS' COMPETENCES LEVEL AS INTERNSHIP RESULTS

Research and scientific-production results of the department, directions used in MRW 38.04.01 "Economics" specialization "Compliance control in the activities of organizations".

Enterprises and organizations of various organizational and legal forms

Types of work in the research work of a master's student include various types of research.

Desk research includes search work in open and closed sources of information: monitoring electronic and print media, searching and analyzing information from open and closed databases, analyzing completed studies, analyzing government and departmental statistical data, analyzing information from exhibitions, industry events, specialized catalogs and reference books, advertising and information materials.

The methods for obtaining information are: surveying employees of the enterprise (organization), including the head of internship from the enterprise, as well as consumers, observation, experiment and expert assessments, as well as collecting information materials (price lists, catalogs, financial reports, prospectuses, etc.).

Independent work of master's students is supported by consultations with heads of research work from the university and the organization.

Each master's student agrees with his/her supervisor on an individual assignment for research work, which he/she must complete during the course of the course.

General management and control of the research work is assigned to the head of the department. Before the start of the research work, each head holds an organizational meeting of the master's students assigned to him, informs about its goals and objectives.

The immediate supervisor of the master's student's research work:

- issues an individual assignment for conducting scientific research;
- sets tasks for independent work and provides appropriate consulting assistance;
- agrees on the schedule for completing the research work and carries out systematic monitoring of the progress of the master's student's work;
- carries out editorial correction of scientific materials prepared by the student and provides assistance on all issues related to the presentation of scientific results and the report on the research work.

The final results of the master's student's research work are discussed at a meeting of the graduating department and are presented in the form of a scientific report at scientific conferences of university students

Midterm certification (upon the R&D results) of the master student

1st semester

№	Types of R&D work	Maximum score
I.	Mandatory types of R&D work	60
1	Selecting a supervisor, defining the topic of a master's thesis, substantiating the relevance of the research topic	10
2	Writing a master's thesis plan	20
3	Identifying key works (monographs and scientific articles) by Russian and foreign authors written on the topic of the dissertation (at least 10 works). Compiling annotations of these works	30
II.	Types of R&D work at student's choice*	40
1	Participation in master classes	5
2	Participation in scientific conferences, round tables, meetings of scientific circles, scientific seminars, trainings, etc.	10
3	Presentation at a conference with a report	20
4	Writing and publishing a scientific article on the topic of the dissertation **	30
5	Participation in educational, scientific, socio-political and cultural events of the faculty	10
	TOTAL:	100

2nd semester

№	Types of R&D work	Maximum score
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I.	Mandatory types of R&D work	60
1	Preparation of the first chapter of the master's thesis	30
2	Writing and publishing a scientific article on the topic of the dissertation**	30
II.	Types of R&D work at student's choice*	40
1	Participation in master classes	5
2	Participation in scientific conferences, round tables, meetings of scientific circles, scientific seminars, trainings, etc.	10
3	Presentation at a conference with a report	20
4	Participation in educational, scientific, socio-political and cultural events of the faculty	10
	TOTAL:	100

3 semester

№	Types of R&D work	Maximum score
I.	Mandatory types of R&D work	60
1	Preparation of the second chapter of the master's thesis	30
2	Writing and publishing a scientific article on the topic of the dissertation**	30
II.	Types of R&D work at student's choice*	40
1	Participation in master classes	5
2	Participation in scientific conferences, round tables, meetings of scientific circles, scientific seminars, trainings, etc.	10
3	Presentation at a conference with a report	20
4	Participation in educational, scientific, socio-political and cultural events of the faculty	10
	TOTAL:	100

* A student can choose any type of research work from the list in any quantity, but receives no more than 40 points in total.

** The research article must be written no more than 1 year ago. It cannot be taken into account in the MRW report twice. The report must be accompanied by copies of the title page; contents of the journal in which the article is published; the text of the article or a certificate of acceptance of the article for publication issued by the journal.

The result of the internship is the preparation and defense of the report within the established time frame - the last day of the internship in accordance with the schedule of the educational process. Based on the results of the report defense, the student is given a credit with a grade.

The report must provide all the materials obtained in accordance with the assignment for the internship in the main areas of research, analysis of the data obtained, identification of problems and prospects for the development of the research object.

When preparing the report, it is necessary to use the information and knowledge gained as a result of the survey and analysis of various departments (services) of the enterprise (organization). In addition, it is necessary to use data and information from scientific, technical, reference and educational literature.

The internship report is the main document characterizing the student's work during the internship. The report is drawn up in accordance with the actual completed internship programme and must correspond to the individual assignment.

It is recommended to draw up the report throughout the internship as the material accumulates.

- Recommended report structure:
 - • Title page.
 - • Table of contents.
 - • Assignment for internship.
 - • Contents (in accordance with the assignment for internship).
 - • Conclusion.
 - • Bibliography

The assignment for internship specifies the goals and objectives of the internship, and also provides an individual assignment for the master's degree in internship.

The substantive part of the report should cover all the issues of the individual assignment.

The conclusion should note the main results of the internship, it is also advisable to provide some recommendations for improving the areas and processes studied.

The report must be signed by the student and the internship supervisor from the department and from the enterprise.

The report must be written technically competently, concisely and accompanied by the necessary calculations, statistics, digital data, formulas, tables, sketches, graphs.

Report size: 20 - 30 pages

The finalized report is checked by the internship supervisor from the organization, who gives a written review of the student's work with an assessment according to the credit-module system.

The assessment of the results of the internship is carried out by the internship supervisor based on the analysis of the practitioner's diary, the student's report, the characteristics of the supervisor from the internship base and an interview with the student.

When assessing the report, the following are taken into account:

- completeness and detail of the completed sections;
- quality of individual assignment completion;
- independence of research;
- quality of conclusions and proposals made and their assessment by the organization's representative.

Grading system of evaluation 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	Passed	Passed

DEVELOPERS:

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

J. Ragulina

Position, educational department

Signature

Name and surname

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

Higher School of Management

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

Recommended by the Didactic Council for the Education Field of:

38.04.01 «ECONOMICS»

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

The toolkit for the R&D work assessment

"Compliance control in the activities of organizations"

(name of discipline)

Master

(graduate qualification)

2024

Passport of the toolkit of the R&D work

The result of the R&D work completion envisages building the following professional competencies in students:

Code	Competency description	Evaluation tools
PC-1	ability for abstract thinking, analysis, synthesis	Report on research and development, preparation of graduation qualifying paper
PC-2	readiness to act in non-standard situations, to bear social and ethical responsibility for decisions made;	Report on research and development, preparation of graduation qualifying paper
PC-3	readiness for self-development, self-realization, use of creative potential	participation in master classes, conferences, preparation of reports and articles
GPC-1	readiness to communicate in oral and written forms in Russian and foreign languages to solve problems of professional activity. Possess foreign language communicative competence in official business, educational and professional, scientific, socio-cultural, everyday spheres of foreign language communication	Report on research and development, preparation of abstracts, reports, articles for conferences and scientific publications
GPC-2	readiness to lead a team in the sphere of their professional activity, tolerantly perceiving social, ethnic, religious and cultural differences	Report on research and development, preparation of graduation qualifying paper
GPC-3	ability to make organizational and management decisions	Report on research and development, preparation of graduation qualifying paper
GPC-11	ability to manage economic services and departments at enterprises and organizations of various forms of ownership, in state and municipal authorities	Report on research and development, preparation of graduation qualifying paper
GPC-12	ability to develop options for management decisions and justify their choice based on criteria of socio-economic efficiency	Report on research and development, preparation of graduation qualifying paper

The competence GC-1 "Ability for abstract thinking, analysis, synthesis" is understood as:

Adopted competence structure:

To be able to: formulate and argue one's own position on various issues; use the basic provisions and categories of the philosophy of science to analyze various facts and phenomena, synthesize new knowledge.

To possess: the skills of formulating hypotheses, concepts, theories, conclusions, proposals and recommendations based on the conducted scientific research.

Planned levels of competence development

Levels of competence development	Main features of the level
Threshold (basic) level (mandatory for all graduates by the time they complete their studies in the basic educational programme)	The student demonstrates generally successful, but not systematic mastery of the skills of using abstract thinking in solving problems that arise during research work, and the skills of defending one's point of view.
Advanced level (exceeds the threshold (basic) level in one or more essential features)	The student demonstrates generally successful ability to analyze alternative options for solving research problems and evaluate the economic efficiency of implementing these options using methods of abstract thinking, analysis, and synthesis. When answering questions, allows for minor inaccuracies in the presentation of the material.
High (excellent) level (exceeds the threshold (basic) level in all essential features, assumes the maximum possible expression of competence)	The student demonstrates the developed ability to analyze alternative options for solving research problems and evaluate the economic efficiency of implementing these options using methods of abstract thinking, analysis and synthesis

The competence GC-2 "Readiness to act in non-standard situations, bear social and ethical responsibility for decisions made" is understood:

Adopted competence structure:

To be able to: adapt to new conditions of professional activity, to new teams of employees, to solve new practical problems

To possess: skills of operational thinking, generalization of the information base for decision-making, including in non-standard situations, analysis of possible social and ethical risks

Planned levels of competence development

Levels of competence development	Main features of the level
Threshold (basic) level (mandatory for all graduates by the time they complete their studies in the basic educational programme)	The student demonstrates generally successful, but not systematic mastery of the skills of using abstract thinking in solving problems that arise during research work, and the skills of defending one's point of view.
Advanced level (exceeds the threshold (basic) level in one or more essential features)	The student demonstrates generally successful ability to analyze alternative options for solving research problems and evaluate the economic efficiency of implementing these options using methods of abstract thinking, analysis, and synthesis. When answering questions, allows for minor inaccuracies in the presentation of the material.
High (excellent) level (exceeds the threshold (basic) level in all essential features, assumes the maximum possible expression of competence)	The student demonstrates the developed ability to analyze alternative options for solving research problems and evaluate the economic efficiency of implementing these options using methods of abstract thinking, analysis and synthesis

The competence GC-3 "Readiness for self-development, self-realization, use of creative potential" is understood as:

Adopted competence structure:

To know: Main theories and methods of related fields of knowledge and features of types of professional activity, methods of organizing and conducting scientific work and solving practical problems

To be able to: independently master new research methods and adapt to solving new practical problems

To possess: skills of quick adaptation to changes in environmental conditions, solving problems, requirements of job responsibilities

Planned levels of competence development

Levels of competence development	Main features of the level
Threshold (basic) level (mandatory for all graduates by the time they complete their studies in the basic educational programme)	The student demonstrates generally successful, but not systematic mastery of the skills of using abstract thinking in solving problems that arise during research work, and the skills of defending one's point of view.
Advanced level (exceeds the threshold (basic) level in one or more essential features)	The student demonstrates generally successful ability to analyze alternative options for solving research problems and evaluate the economic efficiency of implementing these options using methods of abstract thinking, analysis, and synthesis. When answering questions, allows for minor inaccuracies in the presentation of the material.
High (excellent) level (exceeds the threshold (basic) level in all essential features, assumes the maximum possible expression of competence)	The student demonstrates the developed ability to analyze alternative options for solving research problems and evaluate the economic efficiency of implementing these options using methods of abstract thinking, analysis and synthesis

The general professional competence of GPC-1 "Readiness for communication in oral and written forms in Russian and foreign languages to solve problems of professional activity. Possess foreign language communicative competence in official business, educational and professional, scientific, socio-cultural, everyday spheres of foreign language communication" is understood as:

Adopted competence structure:

To know: Basic methods of scientific research activities;

To be able to: Use existing knowledge to interpret and evaluate the results of theoretical and experimental research;

To possess: Skills in collecting, processing, analyzing and systematizing information on the research topic; skills in choosing methods and means for solving research problems.

Planned levels of competence development

Levels of competence development	Main features of the level
Threshold (basic) level (mandatory for all graduates by the time they complete their studies in the basic educational programme)	The student demonstrates generally successful, but not systematic mastery of the skills of using abstract thinking in solving problems that arise during research work, and the skills of defending one's point of view.
Advanced level (exceeds the threshold (basic) level in one or more essential features)	The student demonstrates generally successful ability to analyze alternative options for solving research problems and evaluate the economic efficiency of implementing these options using methods of abstract thinking, analysis, and synthesis. When answering questions, allows for minor inaccuracies in the presentation of the material.
High (excellent) level (exceeds the threshold (basic) level in all essential features, assumes the maximum possible expression of competence)	The student demonstrates the developed ability to analyze alternative options for solving research problems and evaluate the economic efficiency of implementing these options using methods of abstract thinking, analysis and synthesis

The general professional competence of GPC-2 "Readiness to lead a team in the sphere of their professional activity, tolerantly perceiving social, ethnic, religious and cultural differences" is understood as:

Adopted competence structure:

To possess: skills for establishing constructive communication in a team, forming a conflict-free environment for professional communication.

Planned levels of competence development

Levels of competence development	Main features of the level
Threshold (basic) level (mandatory for all graduates by the time they complete their studies in the basic educational programme)	The student demonstrates generally successful, but not systematic mastery of the skills of using abstract thinking in solving problems that arise during research work, and the skills of defending one's point of view.
Advanced level (exceeds the threshold (basic) level in one or more essential features)	The student demonstrates generally successful ability to analyze alternative options for solving research problems and evaluate the economic efficiency of implementing these options using methods of abstract thinking, analysis, and synthesis. When answering questions, allows for minor inaccuracies in the presentation of the material.
High (excellent) level (exceeds the threshold (basic) level in all essential features, assumes the maximum possible expression of competence)	The student demonstrates the developed ability to analyze alternative options for solving research problems and evaluate the economic efficiency of implementing these options using methods of abstract thinking, analysis and synthesis

The general professional competence of GPC-3 "Ability to make organizational and managerial decisions" is understood as:

Adopted competence structure:

To be able to: independently identify promising areas of organizational and managerial development; make decisions based on the results of economic and strategic analysis of the behavior of economic agents and markets;

To possess: methods and tools of economic and strategic analysis for decision-making; skills of analysis, selection and adoption of organizational and managerial decisions

Planned levels of competence development

Levels of competence development	Main features of the level
Threshold (basic) level (mandatory for all graduates by the time they complete their studies in the basic educational programme)	The student demonstrates generally successful, but not systematic mastery of the skills of using abstract thinking in solving problems that arise during research work, and the skills of defending one's point of view.
Advanced level (exceeds the threshold (basic) level in one or more essential features)	The student demonstrates generally successful ability to analyze alternative options for solving research problems and evaluate the economic efficiency of implementing these options using methods of abstract thinking, analysis, and synthesis. When answering questions, allows for minor inaccuracies in the presentation of the material.
High (excellent) level (exceeds the threshold (basic) level in all essential features, assumes the maximum possible expression of competence)	The student demonstrates the developed ability to analyze alternative options for solving research problems and evaluate the economic efficiency of implementing these options using methods of abstract thinking, analysis and synthesis

The professional competence of PC – 11 “Ability to manage economic services and divisions at enterprises and organizations of various forms of ownership, in state and municipal authorities” is understood as:

Adopted competence structure:

To know: features of organizational management structures of enterprises and organizations of various forms of ownership, as well as the structure of functional and organizational management in

state and municipal authorities, features of office work and document flow in economic services and divisions at enterprises and organizations of various forms of ownership, in state and municipal authorities;

To be able to: create an effective management system for economic services and divisions at enterprises and organizations of various forms of ownership, in state and municipal authorities

To possess: skills of organization and coordination, as well as skills of control and evaluation of the effectiveness of the process of managing economic services and divisions.

Planned levels of competence development

Levels of competence development	Main features of the level
Threshold (basic) level (mandatory for all graduates by the time they complete their studies in the basic educational programme)	The student demonstrates generally successful, but not systematic mastery of the skills of using abstract thinking in solving problems that arise during research work, and the skills of defending one's point of view.
Advanced level (exceeds the threshold (basic) level in one or more essential features)	The student demonstrates generally successful ability to analyze alternative options for solving research problems and evaluate the economic efficiency of implementing these options using methods of abstract thinking, analysis, and synthesis. When answering questions, allows for minor inaccuracies in the presentation of the material.
High (excellent) level (exceeds the threshold (basic) level in all essential features, assumes the maximum possible expression of competence)	The student demonstrates the developed ability to analyze alternative options for solving research problems and evaluate the economic efficiency of implementing these options using methods of abstract thinking, analysis and synthesis

The professional competence of PC – 12 "The ability to develop options for management decisions and justify their choice based on the criteria of socio-economic efficiency" is understood as:

Adopted competence structure:

To know: methods of analyzing the economic indicators of the organization's activities, ways and methods of developing an economic justification for measures to further improve them;

To be able to: apply methods of analyzing the economic indicators of the organization's activities, develop a system of criteria for socio-economic efficiency and economic justification for measures to improve them in internship;

To possess: skills in analyzing the economic indicators of the organization's activities, using the criteria for their efficiency, developing an economic justification for measures to improve them when developing management decisions.

Planned levels of competence development

Levels of competence development	Main features of the level
Threshold (basic) level (mandatory for all graduates by the time they complete their studies in the basic educational programme)	The student demonstrates generally successful, but not systematic mastery of the skills of using abstract thinking in solving problems that arise during research work, and the skills of defending one's point of view.
Advanced level (exceeds the threshold (basic) level in one or more essential features)	The student demonstrates generally successful ability to analyze alternative options for solving research problems and evaluate the economic efficiency of implementing these options using methods of abstract thinking, analysis, and synthesis. When answering questions, allows for minor inaccuracies in the presentation of the material.
High (excellent) level (exceeds the threshold (basic) level in all essential features, assumes the maximum possible expression of competence)	The student demonstrates the developed ability to analyze alternative options for solving research problems and evaluate the economic efficiency of implementing these options using methods of abstract thinking, analysis and synthesis

expression of competence)

The rules for awarding points must be communicated to students at the first lesson.

Distribution of points for types of research work completed by students:

№	1 semester Types of research work	Max points
I.	Compulsory types of research work	60
1	Selecting a supervisor, defining the topic of a master's thesis, substantiating the relevance of the research topic	10
2	Writing a master's thesis plan	20
3	Identifying key works (monographs and scientific articles) by Russian and foreign authors written on the topic of the dissertation (at least 10 works). Compiling annotations of these works	30
II.	Types of research work at the student's choice*	40
1	Participation in master classes	5
2	Participation in scientific conferences, round tables, meetings of scientific circles, scientific seminars, trainings, etc.	10
3	Presentation at a conference with a report	20
4	Writing and publishing a scientific article on the topic of the dissertation **	30
5	Participation in educational, scientific, socio-political and cultural events of the faculty	10
	TOTAL:	100
№	2nd semester Types of research work	Max points
I.	Compulsory types of research work	60
1	Preparation of the first chapter of the master's thesis	30
2	Writing and publishing a scientific article on the topic of the dissertation**	30
II.	Types of research work at the student's choice*	40
1	Participation in master classes	5
2	Participation in scientific conferences, round tables, meetings of scientific circles, scientific seminars, trainings, etc.	10
3	Presentation at a conference with a report	20
4	Participation in educational, scientific, socio-political and cultural events of the faculty	10
	TOTAL:	100
№	3rd semester Types of research work	Max points
I.	Compulsory types of research work	60
1	Preparation of the second chapter of the master's thesis	30
2	Writing and publishing a scientific article on the topic of the dissertation**	30
II.	Types of research work at the student's choice*	40
1	Participation in master classes	5
2	Participation in scientific conferences, round tables, meetings of scientific circles, scientific seminars, trainings, etc.	10
3	Presentation at a conference with a report	20
4	Participation in educational, scientific, socio-political and cultural events of the faculty	10
	TOTAL:	100

*A student can choose any type of research work from the list in any quantity, but receives no more than 40 points in total.

** A research article must be written no more than 1 year ago. It cannot be taken into account in the research report twice. The report must be accompanied by copies of the title page; contents of the journal in which the article is published; the text of the article or a certificate of acceptance of the article for publication issued by the journal.

Methodological materials defining the procedures for assessing knowledge, skills, abilities and (or) experience of activity, characterizing the stages of formation of competencies

The supervisor evaluates the research work of the master's student during the semester, the developed competencies and the quality of the submitted written report. The work of the master's student is evaluated on a five-point scale.

The grade "excellent" is given if the master's student has fully completed the tasks assigned to him,

is well versed in calculation methods, data sources, answers theoretical and practical questions on the problems outlined in the

text of the report, there are groundwork for presentations at conferences of various levels or publications

The grade "good" is given if the master's student has not fully completed the assigned tasks, but is well versed in calculation methods, data sources, answers theoretical and practical questions on the problems outlined in the text of the report, and has the potential to present at conferences of various levels

The grade "satisfactory" is given if the master's student has not fully completed the assigned tasks, but is familiar with the calculation methods, data sources, does not answer all the theoretical and practical questions on the problems outlined in the text of the report, does not have the background for speaking at conferences of various levels.

The grade "unsatisfactory" is given if the student has not completed the assigned tasks.

Students engage in research work within the timeframes established by the order on the organization of the educational process in the current semester, and submit a report on research work to the supervisor of the master's thesis.

Supervisors check the research reports and give students a grade for the work they have done.

The programme is compiled in accordance with the requirements of educational standards of higher education of the RUDN.

DEVELOPERS:

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

J. Ragulina

Position, educational department

Signature

Name and surname

Department of Compliance and Controlling

Approximate topics of works

1. The role of accounting policy in the organization's management system
2. Accounting policy as a tool for optimizing the accounting system (or in the management system at your discretion)
3. Internal control as a factor in ensuring the objectivity of accounting activities
4. The role of consolidated reporting in making management decisions
5. Features of the formation and analysis of consolidated reporting of commercial organizations.
6. Improving the methodology for auditing investment activities.
7. The concept of management accounting and its place in the accounting and analytical system of an organization.
8. Systems for calculating the cost of production and their application in domestic and foreign practice
9. The mechanism for improving the cost calculation system taking into account the specifics of the organization's activities (for example, in the construction industry, etc.)
10. Features of accounting for expenses on ordinary activities by costing items
11. The mechanism for forming the cost of finished products in management accounting. Modern problems of setting and developing budgeting in organizations.
12. Principles and methods of management analysis in Russian and international practice.
13. The state and development of cost accounting and product costing.
14. Organization of accounting and control of financial reserves of an economic entity.
15. Organizational and methodological support for accounting of liabilities of an economic entity.
16. Accounting and analytical support for transactions with capital of a commercial organization.
17. Improving the accounting and audit of equity capital.
18. Improving the accounting and audit of borrowed capital.
19. Ways to improve the efficiency of using borrowed capital.
20. Organization of accounting and management of current assets in commercial organizations.
21. Accounting and tax accounting of financial results: assessment of interrelations and organizational and methodological support.
22. Organization and methods of financial control in commercial organizations.
23. Information and organizational-methodological support of internal audit on the example of
24. Economic justification for choosing the optimal tax regime at small businesses
25. Improving the accounting and audit of long-term investments and sources of their financing.
26. Features of the formation of accounting and analytical information on non-current assets in accordance with the requirements of national and international standards
27. Depreciation policy of the organization, accounting and audit of depreciation on the example of
28. Improving the methodology of accounting and audit of the use of tangible working capital.
29. Features of accounting for leasing transactions on the example of

30. Accounting and analytical support and budgeting procedures for the activities of a commercial organization.
 1. Organizational, methodological and informational base of internal audit in a commercial organization (using the example of). Optimization of tax accounting on the example of
 2. Improving the accounting and audit of intellectual property at the enterprise.
 3. Analysis of the efficiency of using intellectual property at the enterprise
 4. Improving the chart of accounts taking into account the requirements of the development of the accounting system in the Russian Federation
 5. Forecasting the investment activities of a commercial organization.
 6. Improving the methodology of accounting and auditing the production activities of an economic entity.
 7. Organization and methodology of accounting and auditing transactions with fixed assets.
 8. Ways to improve the efficiency of using fixed assets (on the example of
 9. Organization and methodology of accounting and auditing financial results
 10. Analysis and forecasting of the financial condition of the enterprise.
 11. Analysis in the system of forecasting and making management decisions
 12. Features of accounting and auditing intangible assets.
 13. Analysis of the efficiency of using intangible assets.
 14. Evaluation of the efficiency and forecasting of the enterprise cash flows (on the example of)
 15. Forecasting the solvency of the enterprise
 16. Managing the cash flows of the enterprise
 17. Evaluation of the efficiency of using labor resources at the enterprise.
 18. Improving the accounting and audit of bill transactions on the example of the enterprise....
 19. Evaluation of the efficiency of using production stocks on the example of
 20. Analysis and forecasting of financial results
 21. Forecasting and management of accounts receivable
 22. Improving the accounting and audit of commodity transactions on the example of
 23. Improving the organization of accounting and audit of settlements of the enterprise with various debtors.
 24. Improving the organization of accounting and audit of settlements with suppliers and contractors.
 25. Improving accounting and control in the cost management system
 26. Organization of accounting and audit of non-cash payments on the example of
 27. Forecasting the financial stability of the enterprise
 28. Optimization of the capital structure of the enterprise
 29. Convergence of accounting policies for tax and accounting purposes
 30. Economic and statistical research and development prospects of the industry
 31. Features of forecasting the bankruptcy of small and medium enterprises
 32. Management accounting as a tool of the control and information system
 33. Points of contact and interpenetration of accounting and tax accounting
 34. Trends in the development of financial reporting: global unification and differentiated approach
 35. Accounting and audit of settlement transactions with subsidiaries and dependent organizations
 36. Accounting and audit of transactions in commission trade
 37. Information base, assessment and analysis of audit risks
 38. Ways to increase the business activity of economic entities
 39. The "direct costing" system as a tool for making management decisions solutions
 40. Improving the methodology for assessing creditworthiness

41. Organization of parallel accounting and analysis of deviations in the formation of information in IFRS format

Appendix 4

Department of Compliance and Controlling

Sample Research Plans

Topic: The concept of management accounting and its place in the accounting and analytical system of the organization

Outline

Introduction

CHAPTER 1. Theoretical foundations of management accounting

1.1 Concept, meaning and place of management accounting in the accounting and analytical system of organizations

1.2 Functions of management accounting and principles of its construction in the organization

CHAPTER 2. Organizational and methodological aspects of management accounting

2.1 Normative and legal framework of the management accounting system

2.2 Concept of the nomenclature of the management accounting system

CHAPTER 3. Formation of the management accounting system at enterprises

3.1 Stages of setting up and implementing management accounting in an organization

3.2 Methodology for constructing an information management system

Conclusion

List of references

Appendices

Topic: Development of accounting and auditing methods for foreign economic activity of a commercial organization

Outline

Introduction

CHAPTER 1. Theoretical Foundations of Accounting and Auditing of Foreign Economic Activity

1.1 The Essence and Types of Foreign Economic Activity

1.2 Objects, Subjects and Principles of Foreign Economic Activity

1.3 Regulatory Framework for Accounting and Auditing of Foreign Economic Activity

CHAPTER 2. Organizational and Methodological Aspects of Accounting and Auditing of Foreign Economic Activity

2.1 Classification and Documentation of Foreign Economic Transactions

2.2 The Accounting System of Foreign Economic Activity as an Information Base for Auditing

CHAPTER 3. Formation of the Accounting System and Auditing of Foreign Economic Activity in a Commercial Organization

3.1 Information and Analytical Support for a Detailed Assessment of the Accounting System and Internal Control in an Organization

3.2 Development of Recommendations for the Use of the Audit Methodology of Foreign Economic Activity

Conclusion

List of References

Appendices

Topic: Organization of internal control in corporate systems *****

Outline

Introduction

CHAPTER 1. Theoretical foundations of accounting and internal control in *****

1.1 The nature and types of accounting and control in corporate systems ****
1.2 Theoretical and methodological aspects of reforming the domestic internal control system
CHAPTER 2. Organizational and methodological aspects of accounting and internal control
2.1 Regulatory framework for accounting and internal control
2.2 Features of accounting in corporate systems
CHAPTER 3. Formation of an internal control system in corporate systems ****
3.1 Methodology for assessing the internal control system
3.2 Development of recommendations for improving the internal control system of agricultural organizations
Conclusion
List of references
Appendices

Topic: Improving the methodology for assessing the financial condition of organizations

Outline

Introduction

CHAPTER 1. Theoretical and methodological foundations of information and analytical support for a comprehensive assessment of the financial condition of an organization

1.1 The essence of information and analytical support for assessing the financial condition of organizations

1.2 Characteristics of external and internal factors affecting the financial condition of an organization

1.3 Methodological aspects of a comprehensive assessment of the financial condition of an organization

CHAPTER 2. Analysis of the financial condition of organizations

2.1 Analysis of general trends in the functioning of organizations

2.2 Comparative characteristics of domestic and foreign scoring models for assessing the financial condition of an organization

2.3 Selection of indicators for a comprehensive assessment of the financial condition of organizations

CHAPTER 3. Improving the tools of information and analytical support for a comprehensive assessment of the financial condition of organizations

3.1 Development of a scoring methodology for the financial condition of agricultural organizations

3.2 Information and analytical support for a detailed assessment of the financial condition of organizations

3.3 Development of recommendations for the use of a methodology for a comprehensive assessment of the financial condition of organizations

Conclusion

List of references

Appendices

DEVELOPERS:

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

J. Ragulina

Position, educational department

Signature

Name and surname