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

Higher School of Management

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

**COURSE SYLLABUS**

**Foreign practice of applying compliance control in the activities of an  
economic entity**

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(name of discipline/module)

**Recommended by the Didactic Council for the Education Field of:**

38.04.01 «ECONOMICS»

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

**The study of the discipline is conducted as part of the professional programme of  
higher education:**

«Compliance control in the activities of organizations»

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

**2026**

## 1. COURSE GOAL(S)

**The goal of studying the discipline** “Foreign practice of applying compliance control in the activities of an economic entity” is the formation of a systematic understanding of foreign experience in organizing and managing internal control and audit in the economic security system, as well as the development of practical skills in the field of organizing and managing compliance control.

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

- study methods of minimizing risks: introducing specific procedures, policies, conducting trainings to prevent identified risks and/or minimize their negative consequences;
- study the regulatory framework of compliance;
- study basic methods for determining compliance of a company’s activities with EU competition rules;
- teach to identify company-specific risks;
- study the features of ensuring top management’s commitment to the compliance strategy;
- teach the specifics of implementing appropriate control and audit mechanisms;
- teach how to build an effective system of monitoring and reporting violations;
- study the features of regularly updating the compliance strategy;
- study the features of training personnel in methods and procedures of compliance control;
- to instill skills in using alternative options for risk-based management decisions in the context of various forecasts of the company’s sustainability indicators using compliance control.

## 2. REQUIREMENTS FOR LEARNING OUTCOMES

Mastering the discipline “Foreign practice of applying compliance control in the activities of an economic entity” is aimed at developing in students the following competencies (parts of competencies):

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

<b>Code</b>	<b>Competency</b>	<b>Indicators of Competency Achievement</b> (within this discipline)
GC-1	Able to search, critically analyze problem situations based on a systematic approach, and develop an action strategy	GC-1.1. Analyzes the task, highlighting its basic components; GC-1.2. Identifies and ranks the information required to solve a given problem; GC-1.3. Searches for information to solve a given problem using various types of requests; GC-1.4. Offers options for solving a problem, analyzes the possible consequences of their use; GC-1.5. Analyzes ways to solve problems of ideological, moral and personal nature based on the use of basic philosophical ideas and categories in their historical development and socio-cultural context

Code	Competency	Indicators of Competency Achievement (within this discipline)
GC-3	Able to organize and manage the work of a team, developing a team strategy to achieve the goal	GC-3.1. Defines his (her) role in the team based on the strategy of cooperation to achieve the goal; GC-3.2. Formulates and takes into account in its activities the behavioral characteristics of groups of people identified depending on the goal; GC-3.3. Analyzes the possible consequences of personal actions and plans his/her actions to achieve a given result; GC-3.4. Exchanges information, knowledge and experience with team members; GC-3.5. Argues his/her point of view regarding the use of ideas of other team members to achieve the goal; GC-3.6. Participates in team work to complete assignments.
PC-4	Able to develop and generate reporting documents on the operation of the internal control system of an economic entity	PC-4.2 Knows methods of checking the quality of compilation of accounting registers, accounting (financial) statements
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

Discipline “Foreign practice of applying compliance control in the activities of an economic entity” refers to the compulsory part/part formed by participants in educational relations of block B1 of the basic higher education programme.

Table No. 3.1 shows the previous and subsequent disciplines aimed at developing the competencies of the discipline in accordance with the matrix of competencies of the basic higher education programme (BP HE).

As part of the BP HE, students also master other disciplines and/or practices that contribute to achieving the planned results of mastering the discipline “Foreign practice of applying compliance control in the activities of an economic entity”.

*Table 3.1. The list of the higher education programme components that contribute to the achievement of the expected learning outcomes as the disciplines results.*

<b>Code</b>	<b>Competency</b>	<b>Previous disciplines/modules, practices*</b>	<b>Subsequent disciplines/modules, practices*</b>
GC-1	Able to search, critically analyze problem situations based on a systematic approach, and develop an action strategy	Microeconomics (advanced course), Macroeconomics (advanced course), Internal control, International and Russian standards in the field of internal control and audit, Methods for comprehensive analysis of the activities of a business entity	Managing the effectiveness of compliance control of a business entity, Risk management and compliance undergraduate practice
GC-3	Able to organize and manage the work of a team, developing a team strategy to achieve the goal	Microeconomics (advanced course), Macroeconomics (advanced course), Econometrics (advanced course), Internal control, Methods for comprehensive analysis of the activities of a business entity, Assessment of corruption risks of a business entity, Tax compliance	International and Russian standards in the field of internal control and audit, Methods for comprehensive analysis of the activities of an economic entity, undergraduate practice
PC-4	Able to develop and generate reporting documents on the operation of the internal control system of an economic entity	Microeconomics (advanced course), Macroeconomics (advanced course), Econometrics (advanced course), Internal control, Methods for comprehensive analysis of the activities of a business entity, Assessment of corruption risks of a business entity, Tax compliance	Managing the effectiveness of compliance control of a business entity, Risk management and compliance undergraduate practice
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), Macroeconomics (advanced course), Econometrics (advanced course), Internal control, Methods for comprehensive analysis of the activities of a business entity, Assessment of corruption risks of a business entity, Tax compliance	International and Russian standards in the field of internal control and audit, Methods for comprehensive analysis of the activities of an economic entity, undergraduate practice

#### **4. COURSE WORKLOAD AND ACADEMIC ACTIVITIES**

The total workload of the discipline “Foreign practice of applying compliance control in the activities of an economic entity” is  3  credit units.

Table 4.1. Types of academic work by periods of mastering the main programme of higher education for **full-time** education

Type of educational work		Total hours	Semesters	
			5	6
<b>1.</b>	<i>Contact work, academic hours</i>			
	Including:			
1.1.	Lectures (L)	25	9	16
1.2.	Other activities			
	Including:			
1.2.1.	Seminars (S)	34	18	16
	Practical exercises (PE))			3
	<b>Of these in interactive form (IF)</b>			
<b>2.</b>	<i>Independent work of students, academic hours</i>	33	9	24
	Including:			
2.1.	Calculation and graphic works			
2.2.	Course paper			
	<i>Other types of independent work</i>			
<b>3.</b>	<i>Control (exam/test with assessment), academic hours</i>	16		16
<b>4.</b>	<b>Total workload (academic hours)</b>	108	36	72
	<b>Total workload (credit units)</b>	3	1	2

## 5. COURSE CONTENT

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

Name of the discipline section	Contents of the section (topic)	Type of educational work*
<b>Section 1. Subject, goals and objectives of the academic discipline</b>	<p>Similarities and differences between the concepts of “internal audit”, “internal control” and “compliance control”. Regulatory regulation of compliance control (international and Russian regulations). The concept of an internal control system. Compliance risks. Compliance control as a component of internal control. Main activities of the compliance department.</p> <p>Compliance control system tools. Features of the development of policies and procedures in the field of compliance. Compliance risk assessment. Local regulations in the field of compliance. Personnel training and assessment. Senior management commitment to compliance issues. Informing, monitoring business partners. Hotline. Compliance control under economic sanctions. Sanctions compliance.</p>	L, S

<b>Name of the discipline section</b>	<b>Contents of the section (topic)</b>	<b>Type of educational work*</b>
<b>Section 2. Compliance practices in the European Union</b>	<p>Agreement on the Functioning of the European Union. Liability of companies for non-compliance with EU competition law. The cost of not having a compliance control system in companies. Consequences of illegal contracts and agreements between companies. Features of identifying the company's general risks. Compliance control strategy of companies. Monitoring and auditing strategies. United Nations Convention against Corruption. United Nations Declaration against Corruption and Bribery in International Business Transactions. Convention against Bribery of Foreign Public Officials in International Business Transactions.</p> <p>Recommendations of the Basel Committee on Banking Supervision “Compliance and the compliance function in banks.”</p> <p>German Corporate Governance Code. “Principles of proper audit of compliance management systems” in Germany. French Commercial Code. UK experience. UK Bribery Act, 2010.</p> <p>European Union sanctions against Russia.</p>	L, S
<b>Section 3. Compliance Practices in the United States</b>	<p>The company's ethics and compliance programme and features of assessing its effectiveness.</p> <p>US National Foreign Corrupt Practices Act, 1977.</p> <p>Organization for Economic Cooperation and Development Standard for Automatic Exchange of Financial Information in Tax Matters (Common Reporting Standard) dated July 21, 2014.</p> <p>US Law of March 18, 2010 “On the Taxation of Foreign accounts” (Foreign Account Tax Compliance Act - FATCA).</p> <p>Department of Treasury Internal Revenue Service Regulation Relating to Information reporting by Foreign Financial Institutions and Withholding on Certain Payments to Foreign Financial Institutions and Other Foreign Entities).</p> <p>US sanctions against Russia.</p>	L, S
<b>Section 4. Compliance Standards</b>	Australian and New Zealand Standards that provide principles and guidance for	

Name of the discipline section	Contents of the section (topic)	Type of educational work*
of Australia, New Zealand and Singapore	organizations to plan, develop, operate and improve an effective compliance programme. Australian sanctions against Russia. Recommendations regarding the implementation of compliance programmes in Singapore organizations.	
<b>Section 5. Compliance control in the CIS countries</b>	Experience of Belarus, Kazakhstan, Azerbaijan. Entrepreneurial Code of Kazakhstan.	L, S
<b>Section 6. Prospects for compliance control in Russia</b>	Costs and benefits of using a compliance control system. The need or lack thereof to establish the mandatory nature of the compliance control system. Self-regulation option in developing compliance control recommendations. The role of the International Compliance Association (ICA) in the exchange of experience and development of the compliance system in Russia.	L, S

- L – lectures
- S- seminar classes

#### Practical classes (seminars)

No.	Discipline section number	Topics of practical classes (seminars)	Labor intensity (hours)
1.	Subject, goals and objectives of the academic discipline	Specifics of compliance control as a component	2
		internal control	2
		Compliance control system tools	2
2.	Compliance practice in the European Union	Features of EU competition law	2
		Specifics and necessity of building a compliance system	2
		control in European companies	2
		Specifics of the German Corporate Governance Code	2
		“Principles of proper audit of compliance management systems”	2
3.	Compliance practice in the USA	French Commercial Code	2
		Features of the implementation of compliance control systems by US companies	2
		Specifics and practice of application of the US National Law “On Corrupt Practices Abroad” (Foreign Corrupt Practices Act, 1977)	2
		Features of information exchange for tax purposes according to US law	2
		Features of taxation of foreign accounts in the USA	2
The main provisions of the US Treasury Instructions “On the procedure for the transfer of information by foreign financial institutions and withholding tax with	2		

		respect to certain payments made by foreign financial institutions and other foreign companies”	
		Specifics of US sanctions against Russia and Russian companies	2
4.	Compliance standards of Australia, Zealand and Singapore	Australian and New Zealand Standards for Organizations to Plan, Design, Operate and Improve an Effective Compliance Programme	2
		Australian sanctions against Russia	2
		Recommendations regarding the implementation of compliance programmes in Singapore organizations	2
5.	Compliance control in the CIS countries	Economic interaction between the CIS countries and Russia	2
		Features of compliance control in Belarus, Kazakhstan, Azerbaijan	2
		The Entrepreneurial Code of Kazakhstan as a step towards building a compliance control system in companies	2
6.	Prospects for compliance control in Russia	Costs and benefits of using a compliance control system in Russia	4
		The need or lack thereof to establish the mandatory nature of the compliance control system in Russian conditions	4
		Specifics of interaction between Russian companies in the domestic market and with foreign companies in the modern economy	4

## 6. CLASSROOM EQUIPMENT AND TECHNOLOGY SUPPORT REQUIREMENTS

*Table 6.1. Equipment and technological support of the discipline*

<b>Audience type</b>	<b>Auditorium equipment</b>	<b>Specialized educational/laboratory equipment, software and materials for mastering the discipline (if necessary)</b>
Lecture Hall	An auditorium for conducting lecture-type classes, equipped with a set of specialized furniture; board (screen) and technical means of multimedia presentations.	21 workstations: system unit P4 C2D/3160 MHz MB/320 GB/DVD±RW/ LCD monitor 19"+ 1 projector
Laboratory	An auditorium for conducting laboratory work, individual consultations, ongoing monitoring and intermediate certification, equipped with a set of specialized furniture and equipment.	21 workstations: Celeron system unit /2600 MHz/1280 MB/ 40 GB/DVD ROM/ LCD monitor 17"+ 1 projector + WiFi access point
Seminar	An auditorium for conducting seminar-type classes, group and individual consultations, ongoing monitoring and intermediate	21 workstations: system unit

Audience type	Auditorium equipment	Specialized educational/laboratory equipment, software and materials for mastering the discipline (if necessary)
	certification, equipped with a set of specialized furniture and technical means for multimedia presentations.	P4 C2D/3160 MHz MB/320 GB/DVD±RW/ LCD monitor 19"+ 1 projector
Computer class	Computer class for conducting classes, group and individual consultations, ongoing monitoring and intermediate certification, equipped with personal computers (in the amount of ___ pcs.), a whiteboard (screen) and technical means for multimedia presentations.	21 workstations: Celeron system unit /2600 MHz/1280 MB/ 40 GB/DVD ROM/ LCD monitor 17"+ 1 projector + WiFi access point
For independent 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. Governance, Risk Management, and Compliance: It Can't Happen to Us-- Avoiding Corporate Disaster While Driving Success by Richard M. Steinberg.

### *Additional Readings*

1. FUNDAMENTALS OF GOVERNANCE, RISK MANAGEMENT AND COMPLIANCE: Governance, Risk Management, and Compliance (GRC) Book 1 Kindle Edition by Uwem Essia (Author), Kester Ehiwario (Author)

### *Resources of the information and telecommunications network "Internet"*

1. RUDN Library website – Access mode: <http://lib.rudn.ru/> - from RUDN desktop computers
2. University Library ONLINE – Access mode: <http://www.biblioclub.ru/>
3. LexisNexis. – Access mode: <http://www.lexisnexus.com/hottopics/Inacademic/>
4. Book collections of the SPRINGER publishing house. – Access mode: [www.springerlink.com](http://www.springerlink.com)
5. RUDN University Bulletin – Access mode: <http://www.elibrary.ru/defaultx.asp>
6. Columbia International Affairs Online (CIAO) – Access mode: <http://www.ciaonet.org/>

7. Universal Databases East View. - Access mode: <http://online.ebiblioteka.ru/>
8. Full-text collection of Russian scientific journals –eLibrary.ru – Access mode: <http://elibrary.ru/defaultx.asp?>
9. Electronic library of the Grebennikov Publishing House». Grebennikon. – Access mode: <http://grebennikon.ru/>
10. International portal of electronic newspapers on socio-political topics. Library PressDisplay – Access mode: <http://library.pressdisplay.com>
11. Directories - sectoral and regional databases. Polpred.com. – Access mode: <http://www.polpred.com/>
12. On-line access to magazines. Information database on all branches of science and electronic delivery of documents. SwetsWise. – Access mode: <https://www.swetswise.com>
13. University of Chicago Press Journals: American Journal of Education. Comparative Education Review. – Access mode: <http://www.journals.uchicago.edu/action/showJournals?type=byAlphabet>
14. Books from Alpina Publishers. Current business literature. – Access mode: [http://www.alpinabook.ru/books/online\\_biblioteka.php](http://www.alpinabook.ru/books/online_biblioteka.php)
15. Electronic library of literature on Russian history BIBLIOPHIKA – Access mode: <http://www.bibliophika.ru/>
16. Electronic library of dissertations – Access mode: <http://diss.rsl.ru/>
17. Search engines: Яндекс (yandex.ru), Google (google.ru)

1. Databases and search engines:

- electronic fund of legal and regulatory technical documentation <http://docs.cntd.ru/>
- Yandex search engine <https://www.yandex.ru/>
- Google search engine <https://www.google.ru/>

*Addition:*

*electronic sources:*

- [www.kommersant.ru](http://www.kommersant.ru) – Kommersant website
- [www.rbc.ru](http://www.rbc.ru) – RosBusinessConsulting website
- [www.vedomosti.ru](http://www.vedomosti.ru) – Vedomosti website
- [www.Int-comp.org/careers/a-career-in-compliance/](http://www.Int-comp.org/careers/a-career-in-compliance/) – website of the International Compliance Association

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

1. Course of lectures on the discipline “Foreign practice of applying compliance control in the activities of an economic entity”.

2. Educational and methodological materials for students’ independent work are posted in accordance with the current procedure on the discipline page in the Telecommunication Educational Information System

## **8. ASSESSMENT TOOLKIT AND GRADING SYSTEM\* FOR EVALUATION OF STUDENTS' COMPETENCES LEVEL UPON COURSE COMPLETION**

Practical classes in the discipline “Foreign practice of applying compliance control in the activities of an economic entity” serve to consolidate and assimilate the theoretical material of lectures and independent work of students with educational literature, as well as for ongoing monitoring of students’ knowledge in the discipline. Practical classes include topics and tasks that require deep theoretical mastery of the material and its practical application. A group discussion of these topics by students together with the teacher should lead to an understanding of the systemic relationships between the analyzed processes and phenomena in strategic management. Theoretical material is consolidated through economic and mathematical modeling of situational problems in microeconomics.

The main forms of practical training in the discipline “Compliance in the field of securities market regulation” should be considered:

- oral survey;
- scientific discussion;
- report;
- written solutions to problems;
- written solutions to tests;
- independent work (short quiz);
- written test (during the study period).

Due to the limited time for conducting seminar classes, it is advisable to combine different forms of training and control during the seminar.

The implementation of the course includes interactive lectures, practical classes (seminars) using multimedia equipment, preparation of independent creative works and their subsequent presentations, testing, group discussions on the topics of the course, and modern knowledge control technologies.

While studying the discipline, the student must listen to a course of lectures, complete the number of seminars provided for in the work programme, independently study some of the course topics and confirm his/her knowledge during control events.

The student’s job at the lecture is to understand the fundamentals of the discipline, briefly take notes on the material, and clarify issues that cause difficulties. Lecture notes are the basic teaching material along with the textbooks recommended in the main bibliography.

The main part of the lecture material is taught using multimedia, which facilitates the perception and memorization of the material. Presentations are available for downloading from the PFUR website and can be freely used by students for educational purposes.

The student is required to master all the topics provided for in the curriculum of the discipline. Certain topics and training issues are submitted for independent study. The student studies the recommended literature and briefly outlines the material, and clarifies the most complex issues that require clarification during consultations. The same should be done with sections of the course that were skipped due to various circumstances.

For an in-depth study of the issue, the student must familiarize himself with the literature from the additional list and specialized websites on the Internet. It is also recommended that students communicate on professional community forums.

Students independently study educational, scientific and periodical literature. They have the opportunity to discuss what they have read with teachers of the discipline during scheduled consultations, with other students at seminars, as well as at lectures, asking clarifying questions to the lecturer.

The independent work of masters is monitored by the leading teacher. Depending on the teaching methodology, the following forms of ongoing monitoring can be used: a short oral or written survey before the start of classes, written homework, essays, etc.

**Approximate structure of a typical practical lesson:**

1. Mass test of knowledge of definitions and formulas based on the material covered (last 1-2 lectures) using a written quiz for 5-10 minutes. on separate sheets.  
*(ensures 100% coverage of students in the group; stimulates the systematic development of formulas and definitions)*
2. Checking written homework (problems and tests) with analysis on the board of the tasks that caused the greatest difficulty for 5-10 minutes. depending on the complexity. Grading.  
*(ensures students' interest in completing written homework and gaining practical problem-solving skills)*
3. Oral survey on current material or 1 report within 10-20 minutes.  
*(in order to discuss the most complex theoretical issues and develop speaking skills)*
4. Explanation of the methodology for solving problems and tests on a new topic by the teacher for 5-10 minutes.  
*(provides students with a new perspective on theoretical models of microeconomics, strengthens practical skills)*
5. Independent solving of problems and tests on a new topic during the remaining time with analysis of the solution at the board.  
*(100% coverage of group students; mastering theoretical material while solving practical tasks; development of practical economic analysis skills; element of competition - who can solve it faster)*
6. Summing up the seminar lesson: grading and handing out homework within 2-3 minutes.

Certification of students in the course “Compliance in the field of securities market regulation” is carried out according to a point-rating system:

The maximum number of points is 100.

Number of credits – 4.

The maximum number of points for completing each type of work:

1. survey – 20 points
2. fulfillment of homework – 20 points
3. work in class – 20 points
4. report – 10 points
5. intermediate CD – 10 points
6. final CD – 20 points;

An **unsatisfactory** grade is given on the form F(2); FX(2+).

The F(2) grade is given if the student scores less than 30 points, the FX(2+) grade is 31-50 points. The FX(2+) grade provides an opportunity to retake the exam or test.

A **satisfactory** grade is given on Form E(3); D(3+). A grade of E(3) is given if the student scores between 51 and 60 points. Grade D(3+) – subject to 61-68 points.

The grade «**good**» is given in Form C(4) provided that the student scores 69-85 points.

The **excellent** grade is on Form B(5); A(5+). A grade of B(5) is assigned if the student scores 86-94 points and indicates that all required course requirements have been met. Grade A(5+) - 95-100 points is given not only if all requirements are met, but also with the obligatory manifestation of a creative attitude to the subject, the ability to find original answers not contained in textbooks, the ability to work with sources contained in additional literature course, the ability to combine the knowledge gained in this course with knowledge of other disciplines.

Point-rating system	Traditional assessments of the Russian Federation	Ratings ECTS
95 – 100	Excellent – 5	A (5+)
86 – 94		B (5)
69 – 85	Good – 4	C (4)
61 – 68	Satisfactory – 3	D (3+)
51 – 60		E (3)
31 – 50	Unsatisfactory – 2	FX (2+)
0 – 30		F (2)
51 - 100	Passed	Passed

***Typical test tasks or other materials necessary for assessing knowledge, abilities, skills and (or) experience that characterize the stages of developing competencies in the process of mastering the educational programme***

**Sample questions on discipline topics**

1. What are the specifics of the regulatory framework for compliance control (international and Russian regulations)?
2. The concept of an internal control system. What are compliance risks?
3. What are the specifics of assessing compliance risks?
4. What are the specifics of compliance control as a component of internal control?
5. What are the main activities of the company's compliance department?
6. What are the tools of the compliance control system?
7. What are the features of developing compliance policies and procedures?
8. Features of EU competition law. What are companies' responsibilities for failing to comply with competition laws?
9. What are the specifics of the German Corporate Governance Code?
10. How would you characterize the French Commercial Code?
11. What are the tax considerations for foreign accounts in the United States?
12. What are the specifics of US sanctions against Russia and Russian companies?
13. What are the specifics of Australia's sanctions against Russia?
14. What are the specifics of the functioning of the economies of the CIS countries?

**An approximate version of test tasks for the discipline**

1. If compliance procedures are not enough to stop cyber attacks, then why is compliance so in demand and supported by the state?
  - a. Because compliance procedures are easy to understand;
  - b. Because compliance requirements can be normatively fixed;
  - c. Both options are correct.
2. Which of the following is true?
  - a. Compliance involves ensuring security;
  - b. Ensuring safety involves compliance;
  - c. Compliance does not help ensure security;
  - d. Ensuring security does not help compliance;
  - e. There is no right answer.
3. What is the minimum amount considered a bribe under the FCPA?
  - a. 1000 dollars;
  - b. 100 dollars;
  - c. doesn't matter.
4. Will there be a penalty for promising to pay a bribe under the FCPA?

- a. Yes;
- b. No.

4. Who enforces the FCPA?

- a. Department of Justice (DOJ) and Securities and Exchange Commission (SEC)
- b. Department of Justice (DOJ)
- c. Securities and Exchange Commission (SEC)

5. Who does the FCPA apply to?

- a. With respect to U.S. public companies registered with the Securities and Exchange Commission (U.S. SEC) and foreign companies listed on U.S. stock exchanges;
- b. With respect to US public companies registered with the Securities and Exchange Commission (US SEC);
- c. With respect to foreign companies listed on US stock exchanges; d. With respect to US public companies registered with the Securities and Exchange Commission (US SEC) and foreign companies listed on US stock exchanges, as well as counterparties of the former and the latter.

6. Who is the subject of corrupt activities according to the UK Bribery Act?

- a. The person giving the bribe;
- b. The person receiving the bribe;
- c. Both faces.

7. What are the main offenses in the UK Bribery Act?

- a. Active corruption;
- b. Passive corruption;
- c. Active bribery of a foreign official; d. All of the above.

8. What can be the punishment for breaking the UK Bribery Act?

- a. For individuals only: up to 10 years imprisonment and unlimited fine;
- b. For legal entities only: unlimited fine;
- c. For individuals only: up to 15 years imprisonment and unlimited fine;
- d. For individuals: up to 10 years of imprisonment and an unlimited fine, for legal entities: an unlimited fine.

9. If a payment is made in respect of a foreign official and complies with local law, would such a payment breach the UK Bribery Act?

- a. Yes;
- b. No.

10. What principles should a company follow according to the UK Bribery Act?

- a. Proportional procedures;
- b. Company management's commitment to policies and procedures;
- c. Risk assessment;
- d. Due Diligence;
- e. Connection;
- f. Monitoring and review;
- g. All of the above.

11. What are the main objectives of FATCA&?

- a. to identify tax evaders in the United States;

- b. to combat tax evasion by US persons;
- c. both options are correct.

12. Are foreign financial institutions required to comply with FATCA requirements?

- a. Yes;
- b. No.

13. What is the key to the Due Diligence procedure?

- a. Understand the purpose of the transaction;
- b. Collect information about the company.

### **Approximate topics for reports, presentations, abstracts and essays**

1. Corporate compliance programme as a tool to ensure the economic security of the company.

2. Features of the organization of sanctions compliance by Russian organizations conducting foreign economic activities.

3. The Agreement on the Functioning of the European Union as a fundamental document for the functioning of EU states, companies and society

4. Features of the implementation of the compliance function in the banking sector in accordance with the Recommendations of the Basel Committee on Banking Supervision “Compliance and Compliance Function in Banks”.

5. Implementation of the compliance control function by companies taking into account the German Corporate Governance Code

6. UK Bribery Act, 2010 and its impact on the implementation of the compliance function.

7. The US National Foreign Corrupt Practices Act, 1977 and its impact on the implementation of the compliance function.

8. Organization for Economic Cooperation and Development Standard for Automatic Exchange of Financial Information in Tax Matters (Common Reporting Standard) dated July 21, 2014.

9. Specifics of compliance procedures in connection with the practice of applying the US Law of March 18, 2010 “On the Taxation of Foreign Accounts” (Foreign Account Tax Compliance Act - FATCA).

10. US Treasury Instruction “Concerning the Transmission of Information by Foreign Financial Institutions and Withholding Tax with Respect to Certain Payments Made by Foreign Financial Institutions and Other Foreign Companies” and its impact on compliance procedures.

11. Features of Australian and New Zealand standards for organizations in relation to planning, developing, operating and improving an effective compliance programme.

12. Compliance control practices in the CIS countries (by country).

13. Sanctions compliance and its specifics for companies engaged in foreign economic activity.

14. The role of the International Compliance Association (ICA) in the exchange of experience and development of the compliance system in Russia.

15. Key parameters for assessing the effectiveness of the compliance service in Russia and abroad (comparative analysis)

16. Outsourcing of compliance services: theory and practice in Russia and abroad.

17. Does antitrust compliance limit business strategies or prevent reputational risks? (and the basis for comparison of Russia and foreign practice)

18. The practice of assessing counterparties (due diligence) as a compliance tool.

19. Compliance policy of an international company (using a specific example)

20. Main challenges in compliance with EU and US sanctions in transactions with Russian partners

## Case measurements

1. Describe the possible consequences of the following actions by an American pharmaceutical company. Company employees determined the volume of drug prescriptions for doctors in public clinics in a number of countries in Eastern Europe and Russia and for this provided financial rewards (referred to as sponsorship), and also paid for the doctors' vacations (referred to as trips abroad to conferences).
2. Analyze the features of IKEA's compliance control system (based on data from free sources) and evaluate its effectiveness.
3. A European company plans to enter into a cooperation agreement with a Russian company. What should a European and Russian company pay attention to, what procedures should be carried out in terms of implementing the principles of compliance control?
4. Be aware of the international compliance procedures required by the bank when making cross-border money transfers.
5. The French bank BNP Paribas made payments in US dollars to Iran and a number of other countries that were under US sanctions. What consequences could this bank expect?
6. The US Bank opened 2 letters of credit, the parties to which were American companies. Payments to letters of credit were made by the bank against documents confirming shipment under FOB contracts issued by the Iranian shipping company. Describe the possible consequences of the transactions for the bank and counterparty companies.

### *Methodological materials that define the procedures for assessing knowledge, abilities, skills and (or) operational experience that characterize the stages of competencies formation)*

Assessment of knowledge, skills and abilities in an academic discipline is carried out through the use of the following types of assessment tools:

#### **List of assessment tools**

№	Name of the assessment tool	Brief description of the evaluation tool	Presentation of the assessment tool in the fund
Classroom work			
1.	Survey	A means of control, organized as a special conversation between a teacher and a student on topics related to the discipline being studied, and designed to determine the amount of knowledge of the student in a certain section, topic, problem, etc.	Questions on discipline sections
2.	Test	A system of standardized tasks that allows you to automate the procedure for measuring the level of knowledge and skills of a student	Database of test tasks
3.	Verification work	A tool for testing the ability to apply acquired knowledge to solve problems of a certain	A set of multi-level tasks and

		type on a topic or section. This is a written task completed within a given time (in classroom conditions - from 30 minutes to 2 hours).	assignments, grouped by options
4.	Business game	The joint activity of a group of students under the guidance of a teacher in order to solve educational and professionally oriented problems through game modeling of a real problem situation. An assessment tool that allows you to evaluate the ability to analyze and solve typical professional problems.	Description of business games by topic
5.	Case measurements	The use of problem-based tasks in which students are asked to comprehend a real, professionally oriented situation that contains the necessary but incomplete information to solve a given problem.	Base of tasks in the form of cases by topic
6.	Exam/Test	A procedure carried out according to established rules to assess the knowledge, skills, competencies of students in the Programme in any academic subject, module, etc.	A set of multi-level questions grouped by ticket options
<b>Independent work</b>			
1.	Doing homework	There are tasks and assignments: a) reproductive level, allowing to evaluate and diagnose knowledge of factual material (basic concepts, algorithms, facts) and the ability to correctly use special terms and concepts, recognition of objects of study within a certain section of the discipline; b) reconstructive level, allowing to evaluate and diagnose the ability to synthesize, analyze, generalize factual and theoretical material with the formulation of specific conclusions, establishing cause-and-effect relationships; c) creative level, allowing to evaluate and diagnose skills, integrate knowledge of various fields, and argue one's own point of view.	A set of multi-level tasks and assignments

#### **Evaluation criteria for the discipline**

Ticket tasks	Contents of the response	Points
Question 1/ Question 2	A detailed, comprehensive correct answer to the question posed is given. Definitions, examples, graphs, formulas are provided. Comprehensive answers to additional questions regarding the content of the answer are given.	9-10 points/for answer to 1 question

	A concise correct answer to the question is given. Definitions, examples, graphs, formulas are not given in full.	5-8 points/for answering 1 question
	The answer is given at the level of definitions and general reasoning. The economic essence of the categories is not disclosed.	3-4 points/for answer to 1 question
	Definitions are given	1-2 points/for answer to 1 question
Question 3: practical task (task)	The problem was solved correctly (the correct answer was received), a detailed solution was provided	9-10 points
	The problem was solved incorrectly (an error in the calculations, there is no correct answer), but the solution is correct	7-8 points
	The problem was solved correctly (the correct answer was given), but the solution process was incompletely described	4-6 points
	The correct answer is given without describing the solution process	1-3 points

### Evaluating the results of oral surveys in practical classes, seminars and exams

The level of knowledge is determined by grades *“excellent”*, *“good”*, *“satisfactory”*, *“unsatisfactory”*.

**“Excellent”** rating - the student demonstrates complete and deep knowledge of the programme material, logically and reasonably answers the question posed, as well as additional questions, shows a high level of theoretical knowledge.

Rating **“good”** - the student demonstrates deep knowledge of the programme material, presents it competently, answers the question posed and additional questions quite fully, and skillfully formulates conclusions. At the same time, when answering, he allows minor errors.

Rating **“satisfactory”** - the student shows sufficient, but not deep knowledge of the programme material; When answering, he does not make gross mistakes or contradictions, but in formulating the answer there is no proper connection between analysis, argumentation and conclusions. To obtain the correct answer, clarifying questions are required.

The rating is **“unsatisfactory”** - the student shows insufficient knowledge of the programme material, is not able to present it in a reasoned and consistent manner, makes gross mistakes in answers, incorrectly answers the question posed or finds it difficult to answer.

### Evaluation of testing results during ongoing monitoring

“excellent” - 76-100% correct answers;

“good” - 51-75% of correct answers;

“satisfactory” - 35-50% of correct answers;  
“unsatisfactory” - 34% or less correct answers.

### **Sample list of questions for the exam**

1. Definition of the concepts “internal audit”, “internal control” and “compliance control”: general and distinctive.
2. Specifics of regulatory regulation of compliance control (international and Russian regulations)
3. The concept of an internal control system. The concept of compliance risks.
4. Specifics of assessing compliance risks.
5. Specifics of compliance control as a component of internal control
6. The main activities of the company’s compliance department.
7. Tools of the compliance control system
8. Features of the development of policies and procedures in the field of compliance.
9. Local regulations in the field of compliance.
10. Training and assessment of personnel (compliance control area).
11. Features of EU competition legislation.
12. Responsibility of companies for non-compliance with EU competition law.
13. Specifics and necessity of building a compliance control system in European companies.
14. Consequences of concluding contracts and agreements that violate the norms of current European legislation, in particular on competition.
15. Specifics of the German Corporate Governance Code.
16. Principles for proper auditing of compliance management systems in Germany.
17. Characteristics of the French Commercial Code.
18. UK experience in building a compliance control system in companies.
19. Features of the implementation of compliance control systems by US companies.
20. Specifics and practice of application of the US National Law “On Corrupt Practices Abroad” (Foreign Corrupt Practices Act, 1977).
21. 21. Features of the exchange of information for tax purposes according to US law.
22. Features of taxation of foreign accounts in the USA
23. Characteristics of the main provisions of the US Treasury Instruction “On the procedure for the transfer of information by foreign financial institutions and withholding tax in relation to certain payments made by foreign financial institutions and other foreign companies.”
24. Sanctions policies of countries towards each other and its impact on the construction of a compliance control system.

25. Australian and New Zealand Standards for Organizations to Plan, Design, Operate and Improve an Effective Compliance Programme.

26. Specifics of compliance control in companies in the CIS countries.

27. Specifics of interaction between Russian companies in the domestic market and with foreign companies in the modern economy.

**DEVELOPERS:**

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



**J. Ragulina**

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Position, educational department

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Signature

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name and surname

**HEAD OF EDUCATIONAL DEPARTMENT:**

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



**J. Ragulina**

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Name, educational department

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Signature

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name and surname

**HEAD OF HIGHER EDUCATION PROGRAMME**

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



**J. Ragulina**

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Position, educational department

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Signature

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name and surname