

## **Educational program annotation**

### **38.04.01\_20 Accounting, analysis and audit in the organization management system**

<b>Program field:</b>	38.04.01 Economics
<b>Master's program</b>	38.04.01_20 Accounting, analysis and audit in the organization management system
<b>Qualification:</b>	Master

#### **1. List of structural units in the program**

The master's program in the direction 38.04.01 Economics is implemented at the Institute of Industrial Management, Economics and Trade, graduating from the Graduate School of Industrial Economics.

Highly qualified teaching staff (candidates and doctors of science), including those from foreign universities, representatives of the professional community (employers, practitioners), who teach general education and profile disciplines of the curriculum and supervise the project and research work of students and practice. The discipline "Foreign language in professional activity" is implemented by the teaching staff of the Higher School of Linguodidactics and Translation, the discipline "History and Methodology of Science" - the teaching staff of the Department of Fundamentals of Economics and Management of SPbPU.

#### **2. Mission and goals of the educational program**

The mission of the master's program is to provide high-quality, affordable, competitive at the world level education, transformed through the development of scientific and educational technologies for graduates of a new formation, capable of practical implementation of the knowledge gained in science, production, and entrepreneurial activity.

The mission of the program corresponds to the tasks facing domestic enterprises of various forms of ownership and departmental affiliation in terms of effective resource management through the functions of accounting, analysis and control in the context of systemic and technological transformations of society.

The objectives of training masters in the program "Accounting, analysis and audit in the management system of the organization" are:

1) training of masters, and in the future - qualified heads of accounting, auditing, financial and analytical services of commercial and non-profit organizations, government agencies, banks, investment, insurance and other companies - for research, design and economic, analytical, organizational and management activities in the field of accounting, economic analysis, audit, taxation;

2) the creation of a single professional community, including students, faculty, employers, public organizations, each participant of which exchanges their experience and potential both for the implementation of an individual development trajectory and for the development of a master's program.

The uniqueness of the master's program "Accounting, analysis and

audit in the management system of an organization" lies in the orientation of the training process towards the preparation of highly qualified personnel, taking into account the changes in the traditional foundations of the accounting profession under the influence of digitalization that are currently taking place in Russia and the world.

1. The program is accredited by the international organization ACCA (Association of Chartered Certified Accountants). The ACCA qualification is an international recognition of the high competence of a specialist in the financial and accounting profession, which makes it possible to build a career in companies around the world. Graduates of the master's program, starting in 2019 recruitment, receive exemptions from three exams in the theoretical module and two exams in the practical module (Financial Reporting, Auditing and Related Services) of the full ACCA qualification.

2. Another feature that distinguishes this program is its practice-oriented nature. Most of the students work in their specialty, starting from the first year, including the distance format. Employers are interested in creative students. Employment requests are received both from enterprises of various organizational and legal forms of ownership and departmental affiliation, as well as from audit firms.

The curriculum of the master's program integrates disciplines both of the basic module, which provide a fundamental basis for economic knowledge, and of a specialized focus, implementing the competencies of the graduate in accordance with the requirements of professional standards and qualifications of ACCA. Research skills are honed when performing research in the subject areas of knowledge (financial accounting, accounting management, audit, taxation), when writing a master's final qualifying work. At the same time, not only the financial and economic side of the investigated problems is considered, but also foreign experience, legal collisions; to solve the assigned tasks, specialized software products are used (1 C: ERP, SAP, software and online solutions of the Federal Tax Service of Russia, JSC PF SKB Kontur).

Leading experts from various spheres and branches of the economy are involved in the training process in order to transfer practical experience of management (consulting) to masters in accounting and analytical, financial control and auditing activities. The training is based on both active and interactive teaching methods, distance educational technologies are used, as well as e-learning.

### **3. Requirements**

Persons who have a higher education of any level, the presence of which is confirmed by a document of the established sample, are allowed to master the main educational program. Admission to the training is carried out for the first year. The procedure and conditions of admission are regulated by the Rules of Admission to the Federal state autonomous educational institution of higher Education "Peter the Great St. Petersburg Polytechnic University", which are approved for each year of admission.

**4. Areas of professional activity and (or) areas of professional activity in which graduates who have mastered the educational program can carry out professional activities:**

08 Finance and Economics (in the field of statistical activities, providing remote banking services to legal entities and individuals);

- in the field of research, analysis and forecasting of socio-economic processes and phenomena at the micro-and macro-level in expert and analytical services (centers for economic analysis, the government sector, public organizations);

- in the field of production of products and services, including analysis of demand for products and services and assessment of their current and future supply, promotion of products and services to the market, planning and servicing of financial flows related to production activities;

- in the areas of lending, insurance, including pension and social security, operations in the financial markets;

- in the areas of internal and external financial control, and audit, financial consulting, and risk management;

- in the field of consulting.

Graduates can carry out professional activities in other fields and (or) areas of professional activity, provided that the level of their education and the acquired competencies meet the requirements for the qualification of the employee.

**5. Type (types) of tasks of professional activity, for the solution of which the graduate should be ready:**

- research;
- organizational and managerial;
- project-economic;
- analytical.

**6. Professional standards, in accordance with which OPOP VO is developed:**

No	Associated professional standard or other grounds for the inclusion of professional competencies in the educational program (name and details of documents)	Selected generalized labor function	Labor function, the preparation of the implementation of which is directed by professional competence
1.	08.010 Professional standard "Internal auditor" approved by order of the Ministry	B7. Conducting internal audit verification and / or performing a	B / 01.7. Conducting an internal audit independently or as part of a group

	of Labor and Social Protection of the Russian Federation No. 398n dated June 24, 2015 (registered by the Ministry of Justice of the Russian Federation on July 29, 2015, registration No. 38251)	consulting project independently or as part of a group	B / 02.7. Implementation of a consulting project independently or as part of a group
		C7. Methodological support of the activities of the internal audit service	C / 01.7. Development of a methodology for planning the activities of the internal audit service
			C / 02.7. Development of a methodological framework, methods and regulations for the internal audit service
		D7. Leading the implementation of the internal audit work plan	D / 01.7. Supervising the conduct of the internal audit and / or the implementation of the consulting project
			D / 02.7. Monitoring the implementation of the internal audit plan
			D / 03.7. Planning, organizing and coordinating the activities of the internal audit service
		E7. Internal Audit Management	E / 01.7 Management (direction) of the internal audit function
			E / 02.7 Organization of work on the fulfillment of tasks (assignments) and provision of reports to shareholders (owners), the board of directors and heads of the organization
			E / 03.7. Strategic management of the internal audit function
		2.	08.023 Professional standard "Auditor" approved by order of the Ministry of Labor and Social Protection of the Russian Federation No. 728n
C / 02.7. Conducting quality reviews of audit			

dated October 19, 2015 (registered by the Ministry of Justice of the Russian Federation on November 23, 2015, registration number (Registered with the Ministry of Justice of Russia on November 23, 2015 N 39802)		engagements in which the person did not participate
	D7. Risk management and quality control in the performance of audit engagements and the provision of other services related to audit activities	D / 01.7. Monitoring compliance by the audit organization and its employees with the independence rules and ethical principles when performing the audit engagement and rendering other services related to audit activities
		D / 02.7. Advising employees of an audit organization or employees of an individual auditor (hereinafter - "audit organization") on complex and controversial issues when performing an audit assignment and providing other services related to audit activities
		D / 03.7. Monitoring of the internal quality control system of the audit organization's services
	E7. Methodological support of audit activity	E / 01.7 Development and updating of internal organizational and administrative documents governing audit activities in the organization
		E / 02.7 Explaining to employees of the audit organization the legislation on auditing activities and its practical application
		E / 03.7 Training and professional development of employees of the audit organization
	F7. Management of divisions of the audit organization	F / 01.7 Planning and organization of work of a division of an audit organization
		F / 02.7 Routine management and control

			of the activities of the division of the audit organization
		G7. Auditing organization management	G / 01.7 Planning activities and ensuring the development of the audit organization
			G / 02.7 Resource management of the audit organization
			G / 03.7 Maintenance of cooperation by organizations, state bodies and their representatives, other persons for the purposes of the activities of the audit organization

When developing professional competencies implemented by the master's program, the requirements for the ACCA qualifications (<https://www.accaglobal.com/gb/en/qualifications.html>) were taken into account in the areas of "Financial reporting" and "Audit and related services", as well as analysis of experience.

## 7. Structure and content of MEP

The educational program is implemented through a system of disciplinary modules and a module of state final certification.

The Master's program consists of the following types of modules:

General scientific module (Fundamentals), within which the development of universal, general professional, as well as mandatory professional competencies takes place. The general scientific module includes compulsory disciplines: History and methodology of science; Foreign language in professional activities; Scientific discourse.

Professional modules (Professional), within the framework of which the development of universal, general professional, as well as professional competencies takes place, which include:

a) basic module of the direction - a set of disciplines (modules) that form knowledge, skills and abilities in the direction of training.

b) a module of a profile orientation, which determines the orientation of training.

Mobility module is an educational cycle within the framework of an educational program, which represents an additional educational trajectory for students in addition to training in the main educational direction.

The module of project activity (Project) is an independent activity of students, focused on solving a certain practically or theoretically significant problem, implemented in the framework of disciplines, practices, research work.

The module "State final certification" includes: the defense of the final qualifying work and the state exam (s) (if any).

Optional disciplines aimed at the socio-cultural development of

students.

The learning outcomes by disciplines (modules) are correlated with indicators of achievement of competencies and ensure the gradual formation of the competencies of the graduate of MPEP HE.

Structure and scope of the educational program

The structure of MPEP HE	Volume MPEP HE ( w .)
BLOCK 1 "Disciplines (modules)"	63
BLOCK 2 "Practice"	51
BLOCK 3 " State final certification"	6
Total	120
BLOCK 4 " Elective Courses "	4

### **7.1. Competence- based curriculum and curriculum**

The competence- based curriculum includes two interrelated components: competency- forming and disciplinary-modular. The competence- forming part of the curriculum connects all the mandatory competencies of the graduate with the sequence of studying all academic disciplines, practices, etc. The disciplinary-modular part of the curriculum reflects the logical sequence of mastering the elements of MEP that ensure the formation of competencies.

The curriculum defines a list, labor intensity (in credit units and academic hours), sequence and semester distribution of disciplines (modules), practices, forms of intermediate certification of students, state final certification, the volume of contact work of students with a teacher (by type of training) is highlighted and independent work of students.

The educational calendar indicates the periods of the types of educational activities and the periods of vacations.

### **7.2. Work programs of disciplines (modules), practice programs**

The working program of discipline (module) is developed according to educational policy of the university, educational standard established by SPbPU independently (SIES) in the program field 38.04.01 Economics and requirements of professional standards and employers.

### **7.3. Practice programs**

Practices are a mandatory section of MEP and are a type of training sessions directly focused on the professional and practical training of students. Practices consolidate the knowledge and skills acquired by students as a result of mastering theoretical courses in special disciplines, develop practical skills and contribute to the integrated formation of general cultural and professional competencies of students.

In the MP "Accounting, analysis and audit in the organization management system" the following types and types of practices are established:

educational practice:

— practice to acquire primary professional skills.

production practice:

— research work

— pre-graduate practice

#### **7.4. Funds of assessment tools for the current and intermediate certification of students in the discipline (module), practice**

The fund of assessment tools for conducting the current and intermediate certification of students in the discipline (module), practice is included in the work program of the discipline (module) and the practice program, respectively, and is drawn up in the form of attachments to the programs.

#### **7.5. Organization of research work of students**

Research work is carried out by a master student under the guidance of a scientific advisor. The direction of scientific research work is determined in accordance with the topic of the master's thesis. The purpose of the research work is to integrate the educational process with the development of the professional sphere of activity in the areas of training masters to ensure the formation of students' research competencies necessary for conducting research and solving professional problems. The documents regulating the organization of students' research work are developed and executed in accordance with the Educational Policy of the University, the SIES in the direction 38.04.01 Economics and the requirements of professional standards.

Master's research work includes:

— Research work on foreign experience in accounting,

— Research work on methods of management accounting and analysis,

— Research work on legal conflicts in taxation,

— Research work on internal quality control procedures for audit services,

— Research work on the topic of master's qualification work.

Methodical recommendations for students are presented in the educational-methodical manual "Practice of masters in the direction of "Economics".

#### **7.6. Fund of assessment tools for state final certification**

The fund of assessment means for the state final certification is developed for the implementation and protection of the final qualifying work. In the course of state final certification, the degree of compliance of the formed competencies of graduates with the requirements of this educational standard and the implemented educational program is assessed.

The fund of assessment means includes: the program of state final certification, including requirements for final qualifying works and the procedure for their implementation, criteria for assessing the results of defense of final qualifying works.

### **8. Places of practice and employment**

Students can undergo practical training at audit firms, in commercial



and non-profit organizations of different industry affiliations, in public sector institutions. The practice sites are varied. Employers often consider graduates as their potential employees. In particular, this applies to such audit firms as MKD JSC, PWC, KPMG, Ernst & Young. Applications for graduates are received from the enterprises of the city and the region: LLC "Transoil", JSC "Concern NPO" Avrora "and many others.

There are a number of long-term internship agreements between SPbPU and the Investment Committee, the External Transport Agency, JSC Technopark of St. Petersburg, the St. Petersburg branch of Gazprom Proektirovanie and others.

## **9. Material and technical base for educational and scientific activities**

To implement the training of masters in the direction of 38.04.01 Economics, IPMEiT has:

- auditoriums for lectures, practical classes;
- research laboratories, including Polytech-Invest, the book value of the equipment is about 1 million rubles.
- classrooms for independent work of students.

The material and technical base of the educational program of the master's degree ensures the conduct of all types of classes, disciplinary and interdisciplinary training, practical and research work of students, provided for by the curriculum and corresponding to the current sanitary and fire safety rules and regulations.

Today, student education and research is conducted using Microsoft Office software; 1C; StataCorp; SAP; MATLAB; AltFinance; Alt-Invest Summ. The set of laboratory software allows solving the most modern tasks in the field of evaluating the effectiveness of investment projects, including digitalization. Within the laboratory, a computer program "Poly-tech-invest" has been developed. In the laboratory, it is possible to simulate socio-economic processes, perform mathematical calculations in the field of risk assessment and financial modeling.

## **10. Competitive advantages of graduates and possible places of employment**

The training of undergraduates is carried out on the basis of the Graduate School of Industrial Economics. Classes for undergraduates are conducted by leading experts from the real sector: JSC "MKD", FGAOU VO SPbPU. In addition, introductory lectures, case studies are conducted by invited experts from ACCA, JSC PF SKB Kontur, LLC Transoil. Graduates of this program will be able not only to gain practical knowledge, but also to determine their future place of work. Part-time employment in a specialty is possible already during the training period, including in the structural units of the Graduate School of Industrial Economics.

## **11. The international cooperation**

The main international partner is ACCA (Great Britain). Part of the ACCA full qualification exams is carried out in the course of study on the master's program.

Foreign teachers from leading foreign universities, included in the TOP-500 world rankings, are regularly invited to conduct training courses. Foreign teachers with unique scientific and practical professional experience are involved in the classes. Classes are held in English in person and remotely using MS Teams and Zoom programs. So, among the foreign teachers involved in teaching students under the program 38.04.01\_20 "Accounting, analysis and audit in the organization management system" Peeter Muyorsepp, associate professor of Tallinn University of Technology, Estonia (651 place in QS), course "Research methodology".

Students of the master's program have the opportunity to participate in international academic mobility within the framework of contracts concluded with partner universities. The duration of such an exchange is six months. Education at a partner university is free of charge. Upon successful completion of the competition "Erasmus +" and "First +" – with payment of a scholarship. Based on the results of training at the partner university, students are issued a transfer of the passed disciplines.

## **12. Main scientific directions and schools**

The teachers involved in the implementation of the educational program are engaged in research activities in the framework of scientific areas on the topics: "Continuous online audit of the business reputation of an economic entity: conceptual foundations and applied solutions", "Formation of the information system of an economic entity in the digital economy."

A partnership has been established between the teaching staff and the Accounting Methodological Center, which is engaged in the development and updating of legal regulation of accounting in the Russian Federation.

## **13. The most significant results and achievements**

The master's program has been functioning with this name since 2010 and has sets for all three forms of study: full-time, part-time, correspondence. Most of the graduates work in their specialty (about 80-90%, depending on the year of graduation).

Relations with employers from various fields of activity and partners are expanding every year. At the moment, the strategic partners are: ACCA, JSC PF SKB Kontur, 1 C: North-West, Accounting Methodological Center. The results of such interactions are:

1) the opportunity for graduates to build their careers in an international environment, thanks to the accreditation of the ACCA educational program in 2019;

2) obtaining professional skills using modern professional programs and solutions of a traditional and cloudy nature (JSC PF SKB Kontur, 1 C: North-West);

3) the inclusion of teaching staff and students in the rule-making process in the field of accounting, since at present there is a change in accounting ideology and the formation of new standards (Accounting Methodological Center).

All this allows each student to build their own educational trajectory: move in one or several areas of the master's program (accounting, analysis,

audit, taxation); focus on theory and do science or applied field; get into the international professional environment or focus on the national one; choose any type of activity for further specialization.

**Annotations of educational program elements 38.04.01\_20 "Accounting, analysis and audit in the organization management system" (subjects, practice and State Final Examination)**

<b>Foreign Language In Professional Activity</b>				
<i>Objectives</i>	The objectives of studying are: 1. Achieving practical knowledge of a foreign language that allows students to use it in their future professional activities and scientific work, as well as in everyday communication. 2. Creating a base for the correct understanding, translation and processing of foreign language texts. 3. Development of communicative academic competence that allows students to present scientific works (articles, abstracts, reports, etc.) in the academic environment.			
<i>Content</i>	1. The modern system of higher education in Russia. The structure of higher education in modern Russia. The concept of a scientific grant. 2. Universities as research centers. My university. MIT University. 3. History of Science and Engineering. Science and engineering in the modern world. History of the formation and development of science. 4. Reading, translating and discussing the text in the specialty. 5. My research interests. My career and future work. Grants. 6. Presentations of the grant project. 7. Research, discoveries and innovations in Russia. Scientific achievements and innovations in modern Russia. 8. Research, discovery and innovation in the countries of the language being studied. Scientific achievements and innovations in the United States and the United Kingdom. 9. Outstanding scientific events in the modern world. 10. International programs to support students and young scientists. 11. Science and global problems of our time. Science and the future of the world. Scientific ethics. 12. Reading, translating and discussing the text in the specialty, testing, and talking about the topics covered.			
<i>Teaching and learning methods</i>	Lecture	Practical training	Indep. study	Exam
	-	48	60	36
<i>ECTS Credits</i>	4 credits/144 hours			
<i>Assessment</i>	Examination (score-rating system based on the results of individual tasks)			
<b>History And Methodology Of Science</b>				
<i>Objectives</i>	The objectives of studying are: 1. Formation of students ' methodological and scientific culture, system of knowledge, skills and abilities in the field of organizing and conducting scientific research; 2. Obtaining knowledge of the basics of methodology, methods and concepts of scientific research; 3. Formation of practical skills and skills of applying scientific methods; 4. Education of moral qualities, instilling ethical standards in the process of scientific research.			

<i>Content</i>	<ol style="list-style-type: none"> <li>1. The emergence of science. General aspects</li> <li>2. Scientific knowledge in the Middle Ages and the Renaissance</li> <li>3. Arab scientific heritage</li> <li>4. Classical science of the XVIII-XIX centuries.</li> <li>5. The concept of scientific research</li> <li>6. Methods of theoretical and empirical research</li> <li>7. The concept of the system methodology</li> <li>8. Communications and their specifics in modern science</li> </ol>			
<i>Teaching and learning methods</i>	Lecture	Practical training	Indep. study	Exam
	-	16	83	9
<i>ECTS Credits</i>	3 credits/108 hours			
<i>Assessment</i>	Pass/Fail assessment (score-rating system based on the results of individual tasks and final test)			
<b>Scientific Discourse</b>				
<i>Objectives</i>	<p>The objectives of studying are:</p> <ol style="list-style-type: none"> <li>1. Study of modern communication technologies for academic and professional interaction also in a foreign language</li> <li>2. Study of methods of generalization and critical evaluation of scientific research in economics</li> <li>3. Obtaining practical skills to substantiate the relevance, theoretical and practical significance of the chosen topic of scientific research</li> <li>4. Getting practical skills to conduct independent research in accordance with the developed program</li> </ol>			
<i>Content</i>	<ol style="list-style-type: none"> <li>1. Introduction to the theory of scientific discourse</li> <li>2. Qualification work as a form of presentation of scientific results</li> <li>3. Research work as a form of presentation of scientific results</li> <li>4. Review, opposition and discussion of scientific work</li> </ol>			
<i>Teaching and learning methods</i>	Lecture	Practical training	Indep. study	Exam
	-	16	56	36
<i>ECTS Credits</i>	3 credits/108 hours			
<i>Assessment</i>	Examination (based on the results of the defense of the research plan implemented by the student in the framework of the master's thesis)			
<b>Econometrics (Advanced Level)</b>				
<i>Objectives</i>	<p>The objectives of studying are:</p> <ol style="list-style-type: none"> <li>1. To study modern approaches and methods of econometric research</li> <li>2. Make a selection of tools, conduct a thorough testing of the statistical adequacy of the resulting models</li> <li>3. Learn to interpret the economic essence of the obtained research results</li> <li>4. Learn how to collect and analyze economic data when performing research during the preparation of a master's thesis</li> </ol>			

<i>Content</i>	<ol style="list-style-type: none"> <li>1. Fundamentals of econometrics and economic data. Simple regression analysis. OLS modeling</li> <li>2. Sample distributions. Multiple regression: properties of estimators, CLMR, specification of models.</li> <li>3. Non-compliance with the provisions of the Gauss-Markov theorem: multicollinearity, incorrect choice of variables, non-linearity, non-constant parameters, non-zero mathematical expectation of the perturbation</li> <li>4. Non-compliance with the provisions of the Gauss-Markov theorem: non-spherical perturbations (heteroskedasticity and autocorrelation)</li> <li>5. Non-compliance with the provisions of the Gauss-Markov theorem: endogeneity, the method of instrumental variables, systems of regression equations</li> <li>6. Dummy variables. Time series analysis models.</li> <li>7. Panel data analysis models.</li> <li>8. Regression analysis with qualitative dependent variables (logit and probit models). Models with limited dependent variables (tobit model)</li> </ol>			
<i>Teaching and learning methods</i>	Lecture	Practical training	Indep. study	Exam
	16	32	18	42
<i>ECTS Credits</i>	3 credits/108 hours			
<i>Assessment</i>	Examination (score-rating system based on the results of testing and interviews on the theoretical material of the subject) Course paper			
<b>Microeconomics (Advanced Level)</b>				
<i>Objectives</i>	<p>The objectives of studying are:</p> <ol style="list-style-type: none"> <li>1. Apply the knowledge of fundamental economic science in solving practical and / or research problems (at an advanced level)</li> <li>2. Reasonably apply in-depth knowledge in the field of microeconomic analysis in the study of socio-economic processes and phenomena at the micro level</li> </ol>			
<i>Content</i>	<ol style="list-style-type: none"> <li>1. Theory of consumer behavior and market demand <ol style="list-style-type: none"> <li>1.1. Consumer choice and demand in conditions of certainty</li> <li>1.2. Consumer choice and demand under conditions of risk and uncertainty</li> <li>1.3. The theory of identified preferences and demand</li> <li>1.4. The consumer as a subject of supply in the market of factors of production</li> </ol> </li> <li>2. Modeling the behavior of firms in imperfect markets <ol style="list-style-type: none"> <li>2.1. Theory of the firm: production and technology</li> <li>2.2. Monopoly and market power</li> <li>2.3. Market structure: strategic behavior of firms</li> <li>2.4. Information asymmetry in the markets of goods and services</li> <li>2.5. Information asymmetry in the labor market</li> <li>2.6. Information interaction in markets with asymmetric information</li> <li>2.7. Market failure: Externalities and public goods</li> <li>2.8. Economic mechanisms</li> </ol> </li> </ol>			
<i>Teaching and learning</i>	Lecture	Practical	Indep. study	Exam

<i>methods</i>		training		
	-	32	22	18
<i>ECTS Credits</i>	2 credits/72 hours			
<i>Assessment</i>	Graded assessment (score-rating system based on the results of individual tasks and final test)			
<b>Macroeconomics (Advanced Level)</b>				
<i>Objectives</i>	<p>The objectives of studying are:</p> <ol style="list-style-type: none"> <li>1. Formation of knowledge about the functioning of the economy at the macro level, focused on modeling dynamic development, taking into account the latest achievements of macroeconomic theory.</li> <li>2. Expand the scope of application of basic knowledge of macroeconomic theory.</li> <li>3. Provide an in-depth understanding of the methodology for the comprehensive analysis of national economic problems.</li> <li>4. Study of theoretical and practical problems of the functioning of the economy.</li> <li>5. Consideration of the theoretical and practical aspects of the distribution of national income as one of the factors of welfare growth.</li> </ol>			
<i>Content</i>	<ol style="list-style-type: none"> <li>1. Development of the macroeconomic theory taking into account changes in production and social relations.</li> <li>2. Macroeconomic equilibrium in an open economy. <ol style="list-style-type: none"> <li>2.1. Modeling of the equilibrium state in the market of goods and the market of money. The IS-LM model.</li> <li>2.2. Long-term equilibrium and the theory of economic growth.</li> <li>2.3. Control of knowledge on the topic "Macroeconomic equilibrium in an open economy".</li> </ol> </li> <li>3. Modeling of macroeconomic dynamics. <ol style="list-style-type: none"> <li>3.1. The genesis of the theory of conjunctural fluctuations. The theory of long cycles.</li> <li>3.2. Modeling of industrial cycles.</li> <li>3.3. Control of knowledge on the topic "Modeling of macroeconomic dynamics".</li> </ol> </li> <li>4. Macroeconomic policy in an open economy. <ol style="list-style-type: none"> <li>4.1. Monetary, fiscal and monetary policy of states in an open economy.</li> <li>4.2. The social model of society and the theory of well-being.</li> <li>4.3. Control of knowledge on the topic "Macroeconomic policy in an open economy"</li> </ol> </li> </ol>			
<i>Teaching and learning methods</i>	Lecture	Practical training	Indep. study	Exam
	16	32	33	27
<i>ECTS Credits</i>	3 credits/108 hours			
<i>Assessment</i>	Examination(score-rating system based on the results of individual calculation work and final test)			
<b>Institutional Economics</b>				
<i>Objectives</i>	<p>The objectives of studying are:</p> <ol style="list-style-type: none"> <li>1. Obtaining knowledge in the field of institutional economics.</li> <li>2. Study of the concepts of modern institutional analysis, which allows students to independently analyze complex problems of socio-economic development of society and the state, to predict problem situations at different levels of behavior of economic entities in a market economy.</li> </ol>			

<i>Content</i>	<ol style="list-style-type: none"> <li>1. Historical and behavioral prerequisites for the emergence of institutionalism</li> <li>2. Institutions, institutional environment and institutional arrangements</li> <li>3. Transactions and transaction costs. Coase's theorem.</li> <li>4. Transaction costs of specification and protection of property rights</li> <li>5. Transaction costs of contractual relations.</li> <li>6. Institutional foundations of the theory of the firm</li> <li>7. The institutional aspect of the theory of the state.</li> </ol>			
<i>Teaching and learning methods</i>	Lecture	Practical training	Indep. study	Exam
	16	32	51	45
<i>ECTS Credits</i>	4 credits/144 hours			
<i>Assessment</i>	Examination (interview on the theoretical material of the subject)			
<b>Managerial Economics</b>				
<i>Objectives</i>	<p>The objectives of studying are:</p> <ol style="list-style-type: none"> <li>1. Formation of future masters ' ideas about the patterns of development of modern production and economic processes and the general principles of behavior of economic entities in market conditions.</li> <li>2. Study of approaches and methods used for the objective assessment of the activities of economic entities for making management decisions</li> <li>3. Formation of theoretical knowledge and practical skills to justify decisions on the implementation of the financial and investment policy of the enterprise and production management,</li> <li>4. Gain skills in using economic theory and its analytical tools to solve practical problems and make optimal use of limited resources.</li> </ol>			
<i>Content</i>	<ol style="list-style-type: none"> <li>1. Introduction to managerial economics <ol style="list-style-type: none"> <li>1.1. The concept of " managerial economics"</li> <li>1.2. The theory of the firm</li> </ol> </li> <li>2. Demand estimation and forecasting <ol style="list-style-type: none"> <li>2.1. Industry demand and its factors</li> <li>2.2. Assessment and forecasting of demand for the products of a particular company</li> <li>2.3. Control of the first part of the individual task.</li> </ol> </li> <li>3. Theory of production and costs <ol style="list-style-type: none"> <li>3.1. Theory of production</li> <li>3.2. The theory of cost</li> <li>3.3. Market structure and behavioral patterns</li> <li>3.4. Control of the execution of the 2nd and 3rd parts of the individual task.</li> </ol> </li> <li>4. The impact of external conditions on decision-making <ol style="list-style-type: none"> <li>4.1. Macroeconomic factors of influence.</li> <li>4.2. Development of solutions in conditions of risk and uncertainty.</li> </ol> </li> </ol>			
<i>Teaching and learning methods</i>	Lecture	Practical training	Indep. study	Exam



	16	32	51	45
<i>ECTS Credits</i>	4 credits/144 hours			
<i>Assessment</i>	Examination (score-rating system based on the results of an individual task and the final test)			
<b>Public Sector Economics</b>				
<i>Objectives</i>	<p>The objectives of studying are:</p> <ol style="list-style-type: none"> <li>1. Study of the institutional foundations of the activities of the state authorities for the formation and implementation of public goods.</li> <li>2. Consideration of the conditions and principles of the formation of public finances as an instrument of socio-economic development of society.</li> <li>3. Study of the main directions of the organization of non-commercial activities</li> </ol>			
<i>Content</i>	<ol style="list-style-type: none"> <li>1. Public goods. M. Olson's theory of collective actions</li> <li>2. The activity of the state in the formation of the economy of the public sector</li> <li>3. Budget federalism as the basis for the management and regulation of the processes of socio-economic development of the federal state. Institutional foundations of fiscal federalism.</li> <li>4. Interaction of business and the state in solving the tasks of developing the economy of the public sector. The impact of corporate business structures on the socio-economic development of society</li> </ol>			
<i>Teaching and learning methods</i>	Lecture	Practical training	Indep. study	Exam
	16	32	51	45
<i>ECTS Credits</i>	4 credits/144 hours			
<i>Assessment</i>	Examination (interview on the theoretical material of the subject)			
<b>Financial accounting and Reporting (advanced level)</b>				
<i>Objectives</i>	<p>The objective of studying is:</p> <ol style="list-style-type: none"> <li>1. Formation of knowledge about modern accounting concepts and methods of its preparation, practical skills in the formation of reports, their analysis and interpretation for the justification and adoption of management decisions</li> </ol>			
<i>Content</i>	<ol style="list-style-type: none"> <li>1. Concepts of financial accounting and financial reporting in Russia and international practice.</li> <li>2. Accounting for non-current assets and directions for its improvement.</li> <li>3. Accounting of current assets and directions for its improvement.</li> <li>4. Problems of accounting for settlements and liabilities.</li> <li>5. Accounting for capital and targeted financing.</li> <li>6. Problems of accounting for income and expenses, financial results.</li> <li>7. Presentation of financial statements and problems of their reliability.</li> <li>8. Software tools for financial accounting and reporting</li> </ol>			
<i>Teaching and learning methods</i>	Lecture	Practical training	Indep. study	Exam
	16	32	126	42
<i>ECTS Credits</i>	6 credits/216 hours			

<i>Assessment</i>	Examination (score-rating system based on the results of testing and /or interview on the theoretical material of the subject), Course paper			
<b>International Standards on Auditing (advanced)</b>				
<i>Objectives</i>	The objective of studying is: 1. Formation of a base of theoretical knowledge about the essence of International standards on Auditing( ISAs), about the main directions of their improvement and skills of using international standards on auditing in the performance of professional duties.			
<i>Content</i>	1. Audit concept and regulation of audit. 2. Audit planning. 3. Materiality and assessment of audit risk. 4. The system of internal control. 5. Audit evidence. 6. Completion of the audit and final review. 7. Audit reports			
<i>Teaching and learning methods</i>	Lecture	Practical training	Indep. study	Exam
	64	64	107	53
<i>ECTS Credits</i>	8 credits/288 hours			
<i>Assessment</i>	Pass/Fail assessment (score-rating system based on the results of solving situational problems and an interview on the theoretical material of the subject), Examination (score-rating system based on the results of making reports, performing individual tasks and an interview on the theoretical material of the subject), Course project			
<b>International Financial Reporting Standards (Advanced)</b>				
<i>Objectives</i>	The objective of studying is: 1. Formation of students ' knowledge of modern concepts and international financial reporting standards( IFRS), skills to assess the problems of preparing financial statements in accordance with international standards and develop recommendations for their solution.			
<i>Content</i>	1. Conceptual framework and accounting for transactions in the financial statements. 1.1. Conceptual framework and regulatory framework for financial reporting. 1.2. Tangible non-current assets. 1.3. Intangible assets. 1.4. Impairment of assets. 1.5. Stocks and biological assets. 1.6. Financial instruments. 1.7. Rent accounting. 1.8. Estimated liabilities and events after the reporting date. 1.9. Taxation. 1.10. Revenue accounting. 2. Preparation of financial statements, their analysis and interpretation. 2.1. Preparation of financial statements of an individual enterprise.			

	2.2. Reporting of financial results. 2.3. Analysis and interpretation of the financial statements.			
<i>Teaching and learning methods</i>	Lecture	Practical training	Indep. study	Exam
	32	32	47	33
<i>ECTS Credits</i>	4 credits/ 144 hours			
<i>Assessment</i>	Examination (interview on the theoretical material of the subject, subject to homework), Course paper			
<b>Consolidation and transformation of financial statements</b>				
<i>Objectives</i>	The objective of studying is: 1. Formation of students ' knowledge of modern concepts and international financial reporting standards( IFRS), skills to assess the problems of preparing financial statements in accordance with international standards and develop recommendations for their solution.			
<i>Content</i>	1. Consolidation of financial statements. 1.1. Concepts and principles of groups and consolidated financial statements. 1.2. Consolidated Statement of Financial Position. 1.3. Consolidated Statement of Profit or Loss and Other Comprehensive Income. 1.4. Accounting for investments in associated organizations. 2. Transformation of financial statements into the IFRS format. 2.1. Transactions in foreign currency. 2.2. First application of IFRS. 2.3. Transformation of the financial statements of Russian organizations into the IFRS format.			
<i>Teaching and learning methods</i>	Lecture	Practical training	Indep. study	Exam
	32	32	53	27
<i>ECTS Credits</i>	4 credits/ 144 hours			
<i>Assessment</i>	Examination (interview on the theoretical material of the subject, subject to homework), Course paper			
<b>Presentation of Research Results</b>				
<i>Objectives</i>	The objective of studying is: 1. Training of undergraduates in the correct writing, design and presentation of the results of various types of scientific research in accordance with the requirements of the relevant GOST, regulations of the university, institute and higher school.			
<i>Content</i>	1. Types, structure, methods of design and presentation of the results of scientific research. 1.1. Forms of presentation of scientific results. 1.2. Basics of the design and presentation of the results of scientific research. 2. Design and presentation of the final qualification work. 2.1. Design the final qualification work. 2.2 Presentation of the final qualification work.			
<i>Teaching and learning methods</i>	Lecture	Practical training	Indep. study	Exam
	2	16	45	9
<i>ECTS Credits</i>	2 credits/72 hours			

<i>Assessment</i>	Pass/Fail assessment (score-rating system)			
<b>Business Analysis</b>				
<i>Objectives</i>	The objective of studying is: 1. Training students to interpret and analyze of financial statements in order to form the competence of consulting and analysis in the field of accounting and taxation.			
<i>Content</i>	1. Subject, methodology and information support of business analysis. 2. Fundamentals of the analysis of the financial condition and financial results of a commercial organization. 3. Features of the analysis of financial results and efficiency of various types of business based on direct-costing and the theory of system constraints. 4. Analysis of investment performance indicators and business development strategies.			
<i>Teaching and learning methods</i>	Lecture 16	Practical training 32	Indep. study 72	Exam 24
<i>ECTS Credits</i>	4 credits/144 hours			
<i>Assessment</i>	Graded assessment (score-rating system based on the results of an individual task), Course paper			
<b>Economic analysis</b>				
<i>Objectives</i>	The objective of studying is: 1. Training students to interpret and analyze of financial statements in order to form the competence of consulting and analysis in the field of accounting and taxation.			
<i>Content</i>	1. Subject, methodology and information support of economic analysis. 2. Analysis of the public financial statements of a commercial organization by external users. 3. Operational management analysis of the economic activity of a commercial organization. 4. Analysis of strategies for the development of a commercial organization.			
<i>Teaching and learning methods</i>	Lecture 16	Practical training 32	Indep. study 72	Exam 24
<i>ECTS Credits</i>	4 credits/144 hours			
<i>Assessment</i>	Graded assessment (score-rating system based on the results of an individual task), Course paper			
<b>Internal control and internal audit</b>				
<i>Objectives</i>	The objective of studying is: 1. Gaining more knowledge about the nature of internal control and audit carried out in organizations of various forms of ownership and activities, and their role in increasing the level of user confidence in the accounting (financial) information and reporting of these organizations			
<i>Content</i>	1. Models of internal control and risk management. 2. Principles and components of internal control. 3. Regulatory legal regulation and methodological basis of internal control in an economic entity. 4. Standard methods of internal control. 5. Features of inspections of the main business processes of an economic entity. 6. Internal audit as a function and element of the management system. 7. Mandatory application of the guidelines IPPF.			

	8. Internal audit management. 9. Fraud risks and controls."			
<i>Teaching and learning methods</i>	Lecture	Practical training	Indep. study	Exam
	16	16	76	36
<i>ECTS Credits</i>	4 credits/ 144 hours			
<i>Assessment</i>	Examination (score-rating system based on the results of solving situational problems, presentations and an interview on the theoretical material of the subject)			

### **Internal audit methodology**

<i>Objectives</i>	The objective of studying is: 1. Formation of advanced knowledge about the methodology and methods of building and functioning of the internal audit system and mastering the theoretical foundations in the field of regulation, organization and methodology of internal audit; acquisition of skills for independent assessment of risks and business processes by the internal audit service.			
<i>Content</i>	1. Collecting information and performing the audit task. 2. Analysis and evaluation of information. 3. Reporting the results of the internal audit. 4. Documentation of information and preparation of working documents.			
<i>Teaching and learning methods</i>	Lecture	Practical training	Indep. study	Exam
	16	16	76	36
<i>ECTS Credits</i>	4 credits/ 144 hours			
<i>Assessment</i>	Examination (score-rating system based on the results of solving situational problems, presentations and an interview on the theoretical material of the subject)			

### **Tax management**

<i>Objectives</i>	The objective of studying is: 1. Formation of knowledge and skills of management of taxes, fees, insurance premiums of an economic entity, taking into account the legally established capabilities and information base of tax accounting.			
<i>Content</i>	1. Theory of tax management. 1.1. The concept of the State tax system: management aspect. 1.2. Fundamentals of tax management. 1.3. Tax management tools. 1.4. Tax risks of economic entities. 2. Practical aspects of corporate tax management. 2.1. Management of value Added Tax (VAT). 2.2. Management of corporate income tax. 2.3. Management of insurance premiums and personal income tax. 2.4. Management of corporate property tax. 2.5. Management of excise taxes. 2.6. Management of the Mineral Extraction Tax (MET).			

	2.7. Special tax regime as an element of tax management. 2.8. Tax preferences and tax sanctions in tax management.			
<i>Teaching and learning methods</i>	Lecture	Practical training	Indep. study	Exam
	16	32	60	36
<i>ECTS Credits</i>	4 credits/ 144 hours			
<i>Assessment</i>	Examination (score-rating system based on the results of solving situational problems, presentations and an interview on the theoretical material of the subject)			

### **Tax planning Risks**

<i>Objectives</i>	The objective of studying is: 1. Formation of knowledge and skills to reduce risks in the process of planning tax payments by an economic entity, taking into account the legally established capabilities and information base of tax accounting.			
<i>Content</i>	1. Fundamentals of corporate tax planning. 1.1. The essence of tax planning. 1.2. Corporate tax planning. 1.3. Tax burden as a factor of tax planning. 1.4. Tax risks and tax security of an economic entity. 2. Practical aspects of corporate tax planning risks. 2.1. Planning of value added tax (VAT): the essence, risks. 2.2. Planning for the tax on profit of organizations: the essence of risks. 2.3. Planning of insurance premiums and personal income tax: the essence, risks. 2.4. Planning a tax on property of organizations: the essence of risks. 2.5. Planning excise duties: the essence of risks. 2.6. Planning of the mineral extraction tax( MET): essence, risks. 2.7. Special tax regime as an element of planning: essence, risks. 2.8. Tools for tax planning and reduction of tax risks."			
<i>Teaching and learning methods</i>	Lecture	Practical training	Indep. study	Exam
	16	32	60	36
<i>ECTS Credits</i>	4 credits/ 144 hours			
<i>Assessment</i>	Examination (score-rating system based on the results of solving situational problems, presentations and an interview on the theoretical material of the subject)			

### **Career adaptability**

<i>Objectives</i>	The objective of studying is: 1. Expanding the scope of the master's subject knowledge to increase the scope of professional activity			
<i>Content</i>	1. Building a career chart. 1.1. Building a career chart. 2. Career management in the organization. 2.1. Career management in the organization. 3. Self-diagnosis of personality and self-coaching.			

	3.1. Self-diagnosis and self-coaching. 4. Preparation and submission of a reflexive essay. 4.1. Intermediate control of the course (subject).			
<i>Teaching and learning methods</i>	Lecture 2	Practical training 17	Indep. study 152	Exam 9
<i>ECTS Credits</i>	5 credits/180 hours			
<i>Assessment</i>	Pass/Fail assessment (score-rating system based on the results of the final test)			

**Educational foresight**

<i>Objectives</i>	The objectives of studying are: 1. Formation of an idea of using online learning in the modern educational process, the use of educational analytics to assess the progress of their own educational process, the disclosure of modern methods of building an educational trajectory to expand the capabilities of students. 2. Studying the process of using online courses in the educational process.			
<i>Content</i>	1. Basic concepts and definitions of e-learning and online learning 1.1. Electronic information and educational resources: definition and types 1.2. Overview of educational platforms 2. Introduction to online resources hosted on open educational platforms. Introduction to foreign educational platforms. 2.1. Features of courses hosted on various educational platforms. 3. Independent study of an online resource. Mandatory study of a resource hosted on a foreign platform. 3.1. Choosing a course for self-study. 4. Passing intermediate tests of an online resource to demonstrate the progress of studying the material 4.1. Embedding an online course in the educational process. 5. Work on the forum of an online resource 5.1. Communication in the online space.			
<i>Teaching and learning methods</i>	Lecture 2	Practical training 17	Indep. study 152	Exam 9
<i>ECTS Credits</i>	5 credits/180 hours			
<i>Assessment</i>	Pass/Fail assessment (score-rating system based on the results of the final test)			

**Research work on management accounting and analysis methods**

<i>Objectives</i>	The objectives of studying are: 1. Expanding the knowledge gained in the course of theoretical training and acquiring the necessary professional skills in accordance with the chosen field of training. 2. Formation of competence to assess the problems of management accounting, development and implementation of recommendations for their solution.			
<i>Content</i>	1. Preparatory stage: 1.1. Formation of an individual task. 1.2. Organizational meeting to explain the goals, objectives, content and procedure of the internship.			

	<ol style="list-style-type: none"> <li>1.3. Introduction to the practice venue.</li> <li>2. Main stage: <ol style="list-style-type: none"> <li>2.1. Collection and processing of regulatory, production and technological information.</li> <li>2.2. Performing an individual task.</li> </ol> </li> <li>3. Final stage: <ol style="list-style-type: none"> <li>3.1. Preparation and execution of the practice report.</li> <li>3.2. Defense of the report.</li> </ol> </li> </ol>
<i>ECTS Credits</i>	5 credits/180 hours
<i>Assessment</i>	Graded assessment (based on the results of final tet/interview on the theoretical material of the subject and the preparation and defense of the research work)
<b>Research work on internal quality control procedures for audit services</b>	
<i>Objectives</i>	<p>The objectives of studying are:</p> <ol style="list-style-type: none"> <li>1. Expanding the knowledge gained in the course of theoretical training and acquiring the necessary professional skills in accordance with the chosen field of training.</li> <li>2. Formation of competence to plan of monitoring of the internal system of quality control of services, identify and assess of its shortcomings, develop of measures to eliminate them</li> </ol>
<i>Content</i>	<ol style="list-style-type: none"> <li>1. Preparatory stage: <ol style="list-style-type: none"> <li>1.1. Formation of an individual task.</li> <li>1.2. Organizational meeting to explain the goals, objectives, content and procedure of the internship.</li> <li>1.3. Introduction to the practice venue.</li> </ol> </li> <li>2. Main stage: <ol style="list-style-type: none"> <li>2.1. Collection and processing of regulatory, production and technological information.</li> <li>2.2. Performing an individual task.</li> </ol> </li> <li>3. Final stage: <ol style="list-style-type: none"> <li>3.1. Preparation and execution of the practice report.</li> <li>3.2. Defense of the report.</li> </ol> </li> </ol>
<i>ECTS Credits</i>	3 credits/108 hours
<i>Assessment</i>	Graded assessment (based on the results of the preparation and defense of the research work)
<b>The research work of foreign experience of accounting</b>	
<i>Objectives</i>	<p>The objectives of studying are:</p> <ol style="list-style-type: none"> <li>1. Expanding the knowledge gained in the course of theoretical training and acquiring the necessary professional skills in accordance with the chosen field of training.</li> <li>2. Formation of competence to analyze approaches to the organization of accounting systems in foreign countries</li> </ol>
<i>Content</i>	<ol style="list-style-type: none"> <li>1. Preparatory stage: <ol style="list-style-type: none"> <li>1.1. Formation of an individual task.</li> <li>1.2. Organizational meeting to explain the goals, objectives, content and procedure of the internship.</li> <li>1.3. Introduction to the practice venue.</li> </ol> </li> <li>2. Main stage:</li> </ol>



	<ul style="list-style-type: none"> <li>2.1. Collection and processing of regulatory, production and technological information.</li> <li>2.2. Performing an individual task.</li> <li>3. Final stage: <ul style="list-style-type: none"> <li>3.1. Preparation and execution of the practice report.</li> <li>3.2. Defense of the report.</li> </ul> </li> </ul>
<i>ECTS Credits</i>	3 credits/108 hours
<i>Assessment</i>	Graded assessment (based on the results of the preparation and defense of the research work)
<b>Research work on legal conflicts in taxation</b>	
<i>Objectives</i>	<p>The objectives of studying are:</p> <ul style="list-style-type: none"> <li>1. Expanding the knowledge gained in the course of theoretical training and acquiring the necessary professional skills in accordance with the chosen field of training.</li> <li>2. Formation of competence to assess the problems of tax accounting, to resolve disputed tax situations</li> </ul>
<i>Content</i>	<ul style="list-style-type: none"> <li>1. Preparatory stage: <ul style="list-style-type: none"> <li>1.1. Formation of an individual task.</li> <li>1.2. Organizational meeting to explain the goals, objectives, content and procedure of the internship.</li> <li>1.3. Introduction to the practice venue.</li> </ul> </li> <li>2. Main stage: <ul style="list-style-type: none"> <li>2.1. Collection and processing of regulatory, production and technological information.</li> <li>2.2. Performing an individual task.</li> </ul> </li> <li>3. Final stage: <ul style="list-style-type: none"> <li>3.1. Preparation and execution of the practice report.</li> <li>3.2. Defense of the report.</li> </ul> </li> </ul>
<i>ECTS Credits</i>	3 credits/108 hours
<i>Assessment</i>	Pass/Fail assessment (based on the results of the preparation and defense of the research work)
<b>Research work on the topic of the master's qualification work</b>	
<i>Objectives</i>	<p>The purpose of the research work is to expand theoretical knowledge and acquire the necessary professional skills in accordance with the chosen field of study.</p> <p>The tasks of the training practice include obtaining skills:</p> <ul style="list-style-type: none"> <li>1. Justifies the current topics of scientific research, determines their theoretical and practical significance</li> <li>2. Applies modern research methods, evaluates and presents the results of the work</li> <li>3. Presents the results of academic and professional activities at various scientific events, including international ones</li> <li>4. Develops the project concept within the framework of the identified problem, formulating the goal, objectives, relevance, significance (scientific, practical, methodological and other, depending on the type of project), expected results and possible areas of their application.</li> <li>5. Adequately explains the features of behavior and motivation of people of different social and cultural backgrounds in the process of interaction with them, based on knowledge the reasons for the emergence of social customs and differences in people's behavior.</li> <li>6. Conducts a critical analysis of scientific sources of information in accordance with the the set scientific task,</li> </ul>

	<p>determines promising areas and makes a research program</p> <p>7. Creates a schedule for the implementation of the project as a whole and a plan for monitoring its implementation.</p> <p>8. Has the skills to create a non-discriminatory interaction environment when performing professional tasks.</p> <p>9. Publicly presents the results of the project (or its individual stages) in the form of reports, articles, speeches at scientific and practical seminars and conferences.</p> <p>10. Plans team work, assigns assignments, and delegates authority to team members. Organizes the discussion of different ideas and opinions.</p>
<i>Content</i>	<p>1. Preparatory stage:</p> <p>1.1. Formation of an individual task.</p> <p>1.2. Organizational meeting to explain the goals, objectives, content and procedure of the internship.</p> <p>1.3. Introduction to the practice venue.</p> <p>2. Main stage:</p> <p>2.1. Collection and processing of regulatory, production and technological information.</p> <p>2.2. Performing an individual task.</p> <p>3. Final stage:</p> <p>3.1. Preparation and execution of the practice report.</p> <p>3.2. Defense of the report.</p>
<i>ECTS Credits</i>	9 credits/324 hours
<i>Assessment</i>	Pass/Fail assessment (based on the results of the preparation and defense of the research work)
<b>Research work</b>	
<i>Objectives</i>	<p>The purpose of the research work is to gain practical experience, including independent work at the enterprise(in the organization) and competencies in the fields and (or) areas of professional activity..</p> <p>The task of the practice is to gain practical skills such as:</p> <ol style="list-style-type: none"> <li>1. The students substantiate current research topics, determine their theoretical and practical significance</li> <li>2. The students apply modern research methods, evaluates and present the results of the research work.</li> <li>3. The students develop the concept of the project within the framework of the designated problem, formulating the goal, objectives, relevance, significance (scientific, practical, methodological and other, depending on the type of project), expected results and possible areas of their application.</li> <li>4. The students apply the knowledge of economic theory in solving the set research and practical tasks</li> <li>5. The students form a schedule for the implementation of the project as a whole and a plan for monitoring its implementation.</li> </ol>
<i>Content</i>	<p>1. Preparatory stage:</p> <p>1.1. Formation of an individual task.</p> <p>1.2. Organizational meeting to explain the goals, objectives, content and procedure of the internship.</p> <p>1.3. Introduction to the practice venue.</p> <p>2. Main stage:</p> <p>2.1. Collection and processing of regulatory, production and technological information.</p> <p>2.2. Performing an individual task.</p>

	<p>3. Final stage:</p> <p>3.1. Preparation and execution of the practice report.</p> <p>3.2. Defense of the report.</p>
<i>ECTS Credits</i>	6 credits/216 hours
<i>Assessment</i>	Pass/Fail assessment (based on the results of the preparation and defense of the research work)
<b>Practical Training for Obtaining Primary Professional Skills</b>	
<i>Objectives</i>	<p>The purpose of the practical training is to expand theoretical knowledge and acquire the necessary professional skills in accordance with the chosen field of study.</p> <p>The task of the practice is to gain practical skills such as:</p> <ol style="list-style-type: none"> <li>1. The students conduct a critical analysis of scientific sources of information in accordance with the assigned scientific task, determine promising areas and draw up a research program</li> <li>2. The students independently identify motivations and incentives for self-development, defining realistic goals for professional growth</li> </ol>
<i>Content</i>	<ol style="list-style-type: none"> <li>1. Preparatory stage: <ol style="list-style-type: none"> <li>1.1. Formation of an individual task.</li> <li>1.2. Organizational meeting to explain the goals, objectives, content and procedure of the internship.</li> <li>1.3. Introduction to the practice venue.</li> </ol> </li> <li>2. Main stage: <ol style="list-style-type: none"> <li>2.1. Collection and processing of regulatory, production and technological information.</li> <li>2.2. Performing an individual task.</li> </ol> </li> <li>3. Final stage: <ol style="list-style-type: none"> <li>3.1. Preparation and execution of the practice report.</li> <li>3.2. Defense of the report.</li> </ol> </li> </ol>
<i>ECTS Credits</i>	6 credits/216 hours
<i>Assessment</i>	Pass/Fail assessment (based on the results of the preparation and defense of the practice report)
<b>Practical training for obtaining professional skills and professional experience (including technological practice)</b>	
<i>Objectives</i>	<p>The purpose of the practical training is to gain practical experience, including independent work at the enterprise(in the organization) and competencies in the fields and (or) areas of professional activity.</p> <p>The task of the practice is to gain practical skills such as:</p> <ol style="list-style-type: none"> <li>1. The students apply modern research methods, evaluate and present the results of their work</li> <li>2. The students develop a strategy of cooperation and on its basis organize the work of the team to achieve the goal.</li> <li>3. The students take into account in their social and professional activities the interests, behavioral characteristics and opinions (including critical ones) of the people with whom they work/interact, including by adjusting their actions.</li> <li>4. The students organize and coordinate the work of project participants, contribute to constructive overcoming of emerging disagreements and conflicts, and provide the team with the necessary resources.</li> <li>5. The students have the skills to overcome disagreements, disputes and conflicts arising in the team on the basis of taking into account the interests of all parties</li> </ol>

<i>Content</i>	<ol style="list-style-type: none"> <li>1. Preparatory stage: <ol style="list-style-type: none"> <li>1.1. Formation of an individual task.</li> <li>1.2. Organizational meeting to explain the goals, objectives, content and procedure of the internship.</li> <li>1.3. Introduction to the practice venue.</li> </ol> </li> <li>2. Main stage: <ol style="list-style-type: none"> <li>2.1. Collection and processing of regulatory, production and technological information.</li> <li>2.2. Performing an individual task.</li> </ol> </li> <li>3. Final stage: <ol style="list-style-type: none"> <li>3.1. Preparation and execution of the practice report.</li> <li>3.2. Defense of the report.</li> </ol> </li> </ol>
<i>ECTS Credits</i>	9 credits/324 hours
<i>Assessment</i>	Pass/Fail assessment (based on the results of the preparation and defense of the practice report)
<b>Pre-graduate Practice</b>	
<i>Objectives</i>	<p>The purpose of the pre-graduate practice is to expand theoretical knowledge and acquire the necessary professional skills in accordance with the chosen field of study.</p> <p>The task of the practice is to gain practical skills such as:</p> <ol style="list-style-type: none"> <li>1. The student summarize and critically evaluate domestic and foreign research results in the subject area</li> <li>2. The student substantiate current research topics, determine their theoretical and practical significance</li> <li>3. The student apply modern research methods, evaluate and present the results of the work performed</li> <li>4. The student develop and improve methodologies for collecting and processing statistical data</li> <li>5. The student analyze quantitative data based on probabilistic and statistical methods</li> <li>6. The student present the results of academic and professional activities at various scientific events, including international ones</li> <li>7. The student conduct research on current processes and trends in the field of finance, taking place at the micro level</li> <li>8. The student develop and improve quantitative and qualitative assessment methods for managing the organization's business processes</li> <li>9. The student evaluate the effectiveness of organizational and managerial decisions made within the framework of the set research and practical tasks</li> <li>10. The student conduct a critical analysis of scientific sources of information in accordance with the set scientific task, determines promising areas and draws up a research program</li> <li>11. The student form research programs on the economics of innovation based on the analysis of statistical data, scientific and analytical materials, etc.</li> </ol>
<i>Content</i>	<ol style="list-style-type: none"> <li>1. Preparatory stage: <ol style="list-style-type: none"> <li>1.1. Formation of an individual task.</li> <li>1.2. Organizational meeting to explain the goals, objectives, content and procedure of the internship.</li> <li>1.3. Introduction to the practice venue.</li> </ol> </li> <li>2. Main stage: <ol style="list-style-type: none"> <li>2.1. Collection and processing of regulatory, production and technological information.</li> </ol> </li> </ol>

	2.2. Performing an individual task. 3. Final stage: 3.1. Preparation and execution of the practice report. 3.2. Defense of the report.			
<i>ECTS Credits</i>	9 credits/324 hours			
<i>Assessment</i>	Graded assessment (based on the results of the preparation and defense of the practice report)			
<b>Defense of the graduate qualification paper (master's dissertation), including preparation for the defense and the defense procedure</b>				
<i>Objectives</i>	The objective of studying is: 1. To set the level of preparedness of the graduate student to perform professional tasks and compliance with the training requirements of the educational standard and the basic educational program in the direction of training (specialty) of higher education.			
<i>Content</i>	1. Preparation of the master's final qualification work. 2. Defense of the master's final qualifying work.			
<i>ECTS Credits</i>	6 credits/216 hours			
<i>Assessment</i>	Defense of the master's final qualifying work (report with presentation)			
<b>Seminar on Economic Theory</b>				
<i>Objectives</i>	The objectives of studying are: 1. Using of knowledge of economic theory in solving applied problems. 2. Using the methodology and tools of economic theory to analyze the processes and phenomena of the real economy			
<i>Content</i>	1. Microeconomic analysis. 1.1. Theory of consumer behavior and market demand. 1.2. Fundamentals of the theory of production and costs. 1.3. Monopoly and competition in the markets of goods and services. 1.4. Monopoly and competition in factor markets. 1.5. General economic balance and efficiency. 2. Macroeconomic analysis. 2.1. The system of National Accounts. 2.2. The aggregated model of macroeconomic equilibrium in the explanation of market changes. 2.3. Modeling of aggregate demand and aggregate supply. 2.4. Macroeconomic instability. 2.5. State economic policy and its effectiveness.			
<i>Teaching and learning methods</i>	Lecture	Practical training	Indep. study	Exam
	16	-	52	4
<i>ECTS Credits</i>	2 credits/72 hours			
<i>Assessment</i>	Pass/Fail assessment (score-rating system based on the results of the final test)			
<b>Information resources in scientific research</b>				

<i>Objectives</i>	<p>The objectives of studying are:</p> <ol style="list-style-type: none"> <li>1. Getting the skills to work with information: problem statement; formulation of goals and objectives; justification and selection of directions for searching and extracting information for scientific research.</li> <li>2. Gain the skills and understanding of the various types of digital resources needed to conduct scientific research.</li> <li>3. Getting the skills to conduct scientific research.</li> </ol>			
<i>Content</i>	<ol style="list-style-type: none"> <li>1. Working with information: problem statement; formulation of goals and objectives; justification and selection of directions for searching and extracting information for scientific research.</li> <li>2. Types of digital resources and stages of scientific research.</li> <li>3. Skills of conducting scientific research.</li> </ol>			
<i>Teaching and learning methods</i>	Lecture	Practical training	Indep. study	Exam
	10	13	45	4
<i>ECTS Credits</i>	2 credits/72 hours			
<i>Assessment</i>	Pass/Fail assessment (score-rating system based on the results of individual tasks and research work)			

