

Federal state educational budget institution of higher education
**"FINANCIAL UNIVERSITY UNDER THE GOVERNMENT
RUSSIAN FEDERATION"**

(Financial University)

**Department of Taxes and Tax Administration
Faculty of Taxes, Audit and Business Analysis**

State final certification program

for students studying in the field of study 38.03.01 "Economy"
educational program "International Business: Taxation and Accounting (in
English)", profile: International Business: Taxation and Accounting (in English)
educational program "International Business: Taxation and Analytics",
profile: "International Trade and Taxation"
educational program " International Business: Taxes and Analytics", Profile:
"International Trade and Taxation"

*Approved by the Council of the Educational and Scientific Department of Taxes and Tax
Administration
(Protocol No. 03 dated November 2, 2022)*

Moscow 2024

List of competencies to be assessed during the state final certification for students studying in the field of study 38.03.01 “Economics”, educational program "International Business: Taxation and Accounting (in English)", profile: International Trade and Taxation (in English) International Business: Taxation and Accounting"

Code and name of competence	Form of state final certification, within the framework of which the level of competence is checked
1	2
The ability to perceive the intercultural diversity of society, in socio-historical, ethical and philosophical contexts, analysis and ideological assessment of ongoing processes and patterns (UK-1)	State exam
The ability to apply the norms of the state language of the Russian Federation in oral and written speech in the process of personal and professional communications (UK-2)	State exam, final qualifying work
Ability to apply knowledge of a foreign language at a level sufficient for interpersonal communication, educational and professional activities (UC-3)	State exam, final qualifying work
Ability to use application software to solve professional problems(UK-4)	Final qualifying work
Ability to use the basics of legal knowledge in various fields of activity (UK-5)	State exam, final qualifying work
Ability to apply physical education methods to ensure full-fledged social and professional activities (UK-6)	State exam, final qualifying work
The ability to create and maintain safe living conditions to preserve the natural environment, ensure sustainable development of society, master the basic methods of protection from the possible consequences of accidents, catastrophes, natural disasters and military conflicts (UK-7)	State exam, final qualifying work
Ability and readiness for self-organization, continued education, for self-education based on the principles of lifelong education (UK-8)	State exam, final qualifying work
Ability for individual and team work, social interaction, compliance with ethical standards in interpersonal professional communication (UK-9)	Final qualifying work
Ability to search, critically analyze, summarize and systematize information, use a systematic approach to solve assigned problems (UK-10)	State exam, final qualifying work
Ability to set goals and objectives of research, select optimal ways and methods to achieve them (UK-11)	State exam, final qualifying work
Ability to use basic defectological knowledge in social and professional spheres (UK-12)	Final qualifying work
Ability to make informed economic decisions in various areas of life (UK-13)	Final qualifying work
The ability to form an intolerant attitude towards manifestations of extremism, terrorism, corrupt behavior, attempts to falsify history and counteract them in professional activities (UK-14)	State exam, final qualifying work
Mastery of basic scientific concepts and categorical apparatus of modern economics and their application in solving applied problems (PKN-1)	State exam, final qualifying work
The ability to calculate financial and economic indicators based on existing methods, regulatory framework, analyze and meaningfully	State exam, final qualifying work

explain the nature of economic processes at the micro and macro level(PKN-2)	
Ability collect, process and statistically analyze data, approx.apply mathematical methods to solve standard professional financial and economic problems, interpret the results obtained (PKN-3)	State exam, final qualifying work
Ability to evaluate performance indicators of economic entities (PKN-4)	State exam, final qualifying work
Ability to prepare and analyze financial, accounting, statistical reporting and use the results of the analysis to make management decisions (PKN-5)	State exam, final qualifying work
Ability to offer solutions to professional problems in changing financial and economic conditions (PKN-6)	State exam, final qualifying work
Ability to apply knowledge to educational activities in the field of fundamentals of economic knowledge (PKN-7)	State exam, final qualifying work
Ability to navigate the laws of international trade, participate in negotiations on concluding foreign trade contracts and provide documentary support for them, taking into account the taxes and customs duties payable (PKP-1)	State examination and final qualifying work
Ability to perform professional duties on structuring and supporting foreign trade transactions taking into account taxes and customs duties to be paid, develop measures to promote products in foreign markets, and monitor the fulfillment of obligations by the parties to the transaction (PKP-2)	State examination and final qualifying work
Ability to calculate taxes and customs duties, assess tax and customs consequences of business transactions for the adoption of management decisions by international trade entities, as well as determining foreign trade prices for intra-group transactions (PKP-3)	State examination and final qualifying work
Ability to interpret and apply the provisions of national legislation, as well as international tax and customs agreements in the implementation of professional activities in the field of international trade (PKP-4)	State examination and final qualifying work
Ability to assess tax and customs implications in supply chain management, as well as organize transport and logistics support for foreign trade contracts using optimal customs procedures (PKP-5)	State examination and final qualifying work

List of competencies to be assessed during the state final certification for students studying in the field of study 38.03.01 “Economics”, educational program "International Business: Taxation and Analytics", Profile: "International Trade and Taxation"

educational program " International Business: Taxes and Analytics", Profile: "International Trade and Taxation"

Code and name of competence	Form of state final certification, within the framework of which the development of competence is checked
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Ability to apply knowledge of a foreign language at a level sufficient for interpersonal communication, educational and professional activities (UK-3)	State exam, final qualifying work
Ability to use application software to solve professional problems (UK-4)	Final qualifying work
Ability to use the basics of legal knowledge in various areas of activity (UK-5)	State exam, final qualifying work
Ability to apply physical education methods to ensure full social and professional activity (UK-6)	State exam, final qualifying work
Ability to create and maintain safe living conditions to preserve the natural environment, ensure sustainable development of society, master basic methods of protection against possible consequences of accidents, disasters, natural disasters and military conflicts (UK-7)	State exam, final qualifying work
Ability and readiness for self-organization, continuing education, self-education based on the principles of lifelong education (UK-8)	State exam, final qualifying work
Ability to work individually and in teams, socially, and adhere to ethical standards in interpersonal professional communication (UK-9)	Final qualifying work
Ability to search, critically analyze, generalize and systematize information, use a systematic approach to solve assigned tasks (UK-10)	Final qualifying work
Ability to set research goals and objectives, select optimal paths and methods for achieving them (UK-11)	Final qualifying work
Ability to use basic defectological knowledge in social and professional spheres (UK-12)	State exam, final qualifying work
Ability to make informed economic decisions in various areas of life (UK-13)	State exam, final qualifying work
The ability to form an intolerant attitude towards manifestations of	State exam, final

extremism, terrorism, corrupt behavior, attempts to falsify history and to counteract them in professional activities (UK-14)	qualifying work
The ability to use information resources and information and communication technologies in a manner relevant to the tasks being solved to achieve goals related to professional activities, training, participation in the life of society and other areas of life (UK-15)	State exam, final qualifying work
Mastery of the basic scientific concepts and categorical apparatus of modern economics and their application in solving applied problems (PKN-1)	State exam, final qualifying work
analyze and meaningfully explain the nature of economic processes at the micro and macro levels based on existing methods and the regulatory framework (PKN-2)	State exam, final qualifying work
Ability to collect, process and statistically analyze data, apply mathematical methods to solve standard professional financial and economic problems, interpret the results obtained results (PKN-3)	State exam, final qualifying work
Ability to assess the performance indicators of economic entities (PKN-4)	State exam, final qualifying work
Ability to compile and analyze financial, accounting, statistical reports and use the results of the analysis to make management decisions (PKN-5)	State exam, final qualifying work
Ability to offer solutions to professional problems in changing financial and economic conditions (PKN-6)	State exam, final qualifying work
Ability to apply knowledge for educational activities in the field of fundamentals of economic knowledge (PKN-7)	State exam, final qualifying work
Ability to navigate the patterns of international trade, analyze business processes and performance indicators of foreign trade companies using big data modeling (PKP-1)	State examination and final qualifying work
Ability to perform professional duties on structuring and supporting foreign trade transactions taking into account taxes and customs duties to be paid, develop measures to promote products in foreign markets, analytically substantiate proposed solutions using financial data analysis and visualization technologies in R and Python (PKP-2)	State examination and final qualifying work
Ability to calculate taxes and customs duties, assess tax and customs consequences of business transactions for the adoption of management decisions by international trade entities, as well as determining foreign trade prices for intra-group transactions (PKP-3)	State examination and final qualifying work
Ability to interpret and apply the provisions of national legislation, international tax and customs agreements, participate in negotiations on the conclusion of foreign trade contracts and provide documentary support for them, taking into account the taxes and customs duties payable (PKP-4)	State examination and final qualifying work
Ability to assess tax and customs implications in supply chain management, organize transport and logistics support for foreign trade contracts, choosing optimal customs regimes and using predictive business analytics and big data modeling tools to justify decisions (PKP-5)	State examination and final qualifying work

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APPROVE

Vice-Rector for Academic and
methodological work

E.A. Kameneva

23.04.2024

Borisov O.I., Nazarova N.A.

State exam program

for students studying in the field of study 38.03.01 "Economics"
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1. List of questions submitted for the state exam. List of recommended literature for preparing for the state exam

List of questions submitted for the state exam:

1.1. Questions based on the content of general professional and professional disciplines of the training area

1. Market equilibrium. Law of supply and demand. Disequilibrium in the market.
2. The State influence on market equilibrium. Consequences of the introduction of taxes by the state.
3. Elasticity: essence and types. The influence of elasticity of supply and demand on the tax burden.
4. The theory of consumer behavior and its main trends (cardinalism and ordinalism). Consumer equilibrium.
5. Perfect competition: concept, main features and practical significance. The behavior of a firm in the short and long run.
6. The essence and main features of the pure monopoly. Profit maximization by the pure monopoly. Monopoly in the world markets.
7. Monopolistic competition, its features, and benefits. The behavior of a firm in the short and long run. Price and non-price competition under modern conditions.
8. Oligopoly: concepts, types, and models. Activities of multinational corporations (MNCs)
9. Capital market and its features. Investments and their discounting. Criteria for evaluating an investment project. International movement of capital.
10. Labor market and its models. The influence of trade unions and monopsony on the labor market.
11. Public goods: concept, properties, types. The role of the state in a market economy.
12. Land as an economic resource.
13. Main macroeconomic indicators in the System of National Accounts. Calculating GDP: three approaches. GDP: real and nominal.
14. Model of Aggregate Supply and Aggregate Demand (AS-AD) in macroeconomic analysis. Supply and demand shocks.
15. The Income-Expenditure Model. Marginal propensity to consume and the multiplier effect.
16. Economic growth and its factors. Neoclassical and Keynesian models of economic growth.
17. Economic cycle and dynamics of major macroeconomic aggregates. Potential GDP.

18. Labor market. Unemployment and its types. Natural level of unemployment.
19. Inflation: measurement, types, and costs.
20. Taxes: definition, types. Tax system. The Laffer curve.
21. State budget: revenue side and expenditure side. Budget deficit and public debt.
22. Fiscal policy of government. Its goals and instruments. Automatic stabilizers and discretionary policy. Efficiency problems.
23. Monetary policy: goals and instruments. Central Bank targets.
24. The balance of payments accounts: its structure. Regulation of the balance of payments.
25. Foreign exchange rate. Nominal and real exchange rates. Purchasing Power Parity. Exchange rate regimes.

List of recommended literature for preparing for the state exam:

Main literature:

1. Microeconomics. Theory and Russian practice: Textbook for students of higher education institutions, training in economic specialties. "Finance and Credit", "Accounting, Analysis and Audit", "World Economy", "Taxes and Taxation" / A.G. Gryaznova, N.N. Dumnyaya, M.A. Eskindarov [et al.]; ; Financial University; edited by A.G. Gryaznova, A.Yu. - Moscow: KnoRus, 2015. - 640 p. - Text : direct. - Ditto. - 2024. - Electronic Library System BOOK.ru. - URL: <https://book.ru/book/950689> (accessed: 02.04.2024). – Text : electronic.
2. Microeconomics: a practical approach (Managerial Economics): textbook / Financial University; edited by A.G. Gryaznova, A.Yu. - Moscow: Knorus, 2007, 2008, 2009, 2011, 2014. - 682 p. - Bachelor's and Master's degrees. - Text: direct. - Ditto. - 2023. - Electronic Library System BOOK.ru. - URL: <https://book.ru/book/947382> (accessed: 12.04.2024). – Text: electronic.
3. Nureyev, R.M. Microeconomics course: textbook / R.M. Nureyev; Financial University. - Moscow: Norma, INFRA-M, 2014, 2015, 2016, 2017. - 624 p. - Text: direct. - Same. - 2023. – EBS ZNANIUM. – URL: <https://znanium.com/catalog/product/1912893> (access date: 04/26/2024). – Text: electronic.
4. Macroeconomics: a textbook for universities / S. F. Seregina [et al.]; edited by S. F. Seregina. — 4th ed., corrected. and additional. — Moscow: Yurait Publishing House, 2024. — 477 p. — (Higher education). — ISBN 978-5-534-13156-7. — Yurait educational platform [website]. — URL: <https://urait.ru/bcode/535556> (date of access: 12.04.2024). — Text: electronic.
5. Naydenova, E. M. Macroeconomics. Course of lectures: textbook / E. M. Naydenova. — Moscow: KnoRus, 2023. — 335 p. - (Bachelor's degree). - EBS BOOK.ru. — URL: <https://book.ru/book/947540> (access date: 04/10/2024). —

Text: electronic.

Additional literature:

6. Microeconomics for bachelors: logical schemes, tests and problems: a tutorial / O. A. Abelev, L. V. Adamskaya, M. A. Allenykh [et al.]; edited by S. A. Tolkachev, A. Yu. Yudanov, G. A. Terskaya. - Moscow: KnoRus, 2021. -- 462 p. - Electronic library system BOOK.ru. - URL: <https://www.book.ru/book/938804> (date accessed: 04/26/2024). - Text: electronic.
7. McConnell, K. R. Economics: principles, problems and policy: textbook / K. R. McConnell, S. L. Brew, S. M. Flynn; trans. from English. - 19th ed. - Moscow: OOO "Scientific Publishing Center INFRA-M", 2018. - 1028 p. - ZNANIUM Electronic Library System. - URL: <http://znanium.com/catalog/product/944318> (date of access: 12.03.2024). - Text: electronic.
8. Macroeconomics: a manual for seminar classes / P. V. Arefiev [etc.]; Financial University; edited by R. M. Nureyeva. - Moscow: Norma: Infra-M, 2017. - 384 p. - Text: immediate. - Same. - 2021. - EBS ZNANIUM. - URL: <https://znanium.com/catalog/product/1219412> (access date: 04/26/2024). - Text: electronic.
9. Microeconomics: a manual for seminars / Financial University, Department of Economic Theory; edited by R.M. Nureyev. - Moscow: Norma, 2017. - 400 p. - Text: direct. - Ditto. - 2021. - ZNANIUM Electronic Library System. - URL: <https://znanium.com/catalog/product/1219413> (accessed: 04/26/2024). - Text: electronic.
10. Yadgarov, Ya. S. History of Economic Doctrines: a textbook for university students studying in economic and management specialties / Ya.S. Yadgarov; Financial University - Moscow: Infra-M, 2018, 2021. - 475 p. - Higher education: Bachelor's degree. - Text: direct. - Ditto. - 2023. - ZNANIUM Electronic Library System. - URL: <https://znanium.com/catalog/product/1894752> (accessed: 12.04.2024). - Text: electronic.
11. Varvus S.A., Final assessment of full-time and part-time bachelor's students - review lectures in structural and logical diagrams: a tutorial / S.A. Varvus, N.N. Solovykh, G.A. Terskaya. - Moscow: Financial University, 2022. -- 100 p. - org.fa.ru. [site]. - URL: https://docs.fa.ru/ActualData/28760e38-5db0-4c46-9e1b-b01bb4c89acc/posobie_strux_shem.pdf?st=Shnet1qbh3Le24vU0niW6g&e=1714129083 (accessed: 04/26/2024). - Text: electronic.
12. Economic Theory: a teaching aid to prepare for the state certification of

undergraduate students / E.V. Bogomolov, S.A. Varvus, O.V. Orusova, N.N. Solovykh, G.A. Terskaya. - Moscow: Financial University, 2022.-- 123 p. - org.fa.ru. [site]. - URL: https://docs.fa.ru/ActualData/c80d05eb-256e-4e38-9059-2e0610b3f50b/gia_log_.pdf?st=etUKzLyNl87B0MMUpIDEHg&e=1714129496 (accessed: 04/26/2024). - Text: electronic.

1.2. Questions based on the content of the disciplines of the educational program "International Business: Taxation and Accounting (in English)", Profile: "International Trade and Taxation"

educational program "International Business: Taxation and Analytics", Profile: "International Trade and Taxation"

1. Avoidance of International Double Taxation on Income: Different Approaches and Consequences. Basic and Additional Methods for the Avoidance of Double Taxation
2. Purpose, Nature, and Different Models of Bilateral Tax Treaties
3. The Concept of Permanent Establishments and Cross-border Business Profits Taxation
4. The Arm's Length Principle and the Steps of its Application in the Transfer Pricing. The Consequences of a Transaction not in Line with the Arm's Length Principle
5. Transfer Pricing Comparability Analysis and its Role in Accurate Delineation and Recognition of Actual Transactions
6. Characteristics of Traditional Transaction Transfer Pricing Methods
7. Characteristics of Transaction Profit Transfer Pricing Methods
8. Supply Chain Planning in Multinational Companies: Key Principles and Tax Consequences. Hub and Spoke Structures in Tax-efficient Cross-Border Schemes
9. Tax-efficient Cross-Border Manufacturing Schemes: Full Fledged Manufacturer, License Manufacturing, Contract Manufacturing, Toll Manufacturing
10. Procurement Companies in Tax-efficient Cross-Border Schemes
11. Tax-efficient Cross-Border Distribution Schemes by Regional Sales Companies, Limited Risk Buy/Sell and Commissionaire Structures
12. Tax-efficient Cross-Border Schemes in Digital Industry, R&D and Intellectual Property Operations
13. Tax-efficient Cross-Border Profit Distribution by Dividends, and Profit Repatriation

14. Tax-efficient Cross-Border Funding, Interest Payment, and Capital Gains
15. Tax-efficient Structures with Group Treasury Centers, Treasury Companies, and In-House Banking
16. Convention on the International Sale of Goods: Scope, Applicability and Limitation of the Convention, Mechanics of Formation
17. Model International Sales Contract and Trade Terms. Incorporation of Incoterms in International Sales Contracts, its Tax and Customs Consequences
18. Price as the Element of International Sales Contract. Price Adjustment. Inclusion and Exclusion of Taxes and Duties into the Contract Price
19. Export and Import Controls, Licenses, and Certificates of Origin and Quality in International Trade
20. Characteristics of Delivery Terms, Transfer of Title, and Risks in International Sales Contracts. Pre-delivery and Post-delivery Inspections
21. Bills of Lading: Characteristic, Attributes, Types, and Process of its Issuance
22. Characteristics of the Documents for Carriage of Goods: Container and Multimodal Transportation, Carriage of Goods by Air, by Rail and by Road
23. General Principles of Service Contracting: Commercial Agency Contracts, Consulting Agreements, Logistical Services, Carriage of Goods Contracts, Advertising Contracts
24. Commercial Agency and Distribution Agreements: Content, Difference and Specific, Termination and Tax Consequences
25. Intellectual Property Licensing and Protection: International Conventions, Technology Licensing and Intellectual Property Agreements, Software Patents, and Software Contracts. The Gray Market in Modern International Trade

List of recommended literature for preparing for the state exam:

Main literature:

1. Taxation of individuals: a textbook for higher education institutions / L.I. Goncharenko, D.M. Grunina, M.V. Kashirina [et al.]; edited by L.I. Goncharenko. — 2nd ed., revised and enlarged. — Moscow: Yurait, 2023 — 323 p. — (Higher education). — Text: direct. - Ditto. - 2024. - Educational platform Yurait [website]. — URL: <https://urait.ru/bcode/537096> (accessed: 04/26/2024). — Text: electronic.
2. Taxation of organizations: a textbook for students, training in the field of "Economics" (qualification - bachelor) / A.A. Artemyev [et al.]; Financial University; edited by L.I. Goncharenko. - Moscow: Knorus, 2014, 2016 .-- 508 p. - (Bachelor's degree). - Text: direct. - Ditto. - 2021. - Electronic library system BOOK.ru. - URL: <https://book.ru/book/938848> (date of access: 01.03.2024). - Text: electronic.

3. Taxes and the tax system of the Russian Federation: a textbook and practical training for universities / L.I. Goncharenko, A.S. Advokatova, A.E. Goncharenko [et al.]; Financial University; ed. L.I. Goncharenko. - 2nd ed., revised and enlarged. - Moscow: URAYT, 2021 - 471 p. - (Higher education). - Text: direct. - Ditto. - 2024. - Educational platform URAYT [website]. - URL: <https://urait.ru/bcode/535960> (accessed: 04/26/2024). - Text: electronic.

Additional literature

4. Taxation of non-profit organizations: a textbook / L.I. Goncharenko, L.K. Chemeritsky, I.V. Lipatova, E.E. Smirnova. - Moscow: KnoRus, 2023. - 274 p. - (Bachelor's degree). - Electronic library system BOOK.ru. - URL: <https://book.ru/book/945988> (date of access: 04/26/2024). - Text: electronic.

5. Taxes and taxation: a textbook and practical training for universities / G. B. Polyak [et al.]; editors-in-chief G. B. Polyak, E. E. Smirnova. - 5th ed., revised and enlarged. - Moscow: Publishing house Yurait, 2024. - 433 p. - (Higher education). - Educational platform Yurait [website]. - URL: <https://urait.ru/bcode/535665> (date of access: 04/26/2024). - Text: electronic.

6. Panskov, V.G. Taxes and taxation: a textbook for universities / V.G. Panskov. - 8th ed., revised. and add. - Moscow: Yurait, 2022 - 475 p. - (Higher education). - Text: direct. - Ditto. - 2024. - Educational platform Yurait [website]. - URL: <https://urait.ru/bcode/535557> (date of access: 04/26/2024). - Text: electronic.

7. Modern tax policy: a textbook and practical training for universities / N. I. Malis [et al.]; edited by N. I. Malis. - 3rd ed., revised and enlarged. - Moscow: Yurait Publishing House, 2024. - 376 p. - (Higher education). - Educational platform Yurait [website]. - URL: <https://urait.ru/bcode/531470> (date of access: 04/26/2024). - Text: electronic.

8. Taxation of Organizations in the Financial Sector of the Economy: a textbook for the bachelor's and master's degree programs "Economics" / L.I. Goncharenko, A.S. Advokatova, M.A. Goncharenko [et al.]; edited by L.I. Goncharenko; Financial University. - Moscow: Knorus, 2023 - 270 p.: ill. - (Bachelor's and master's degrees). - Text: direct. - Ditto. - Electronic Library System BOOK.ru. - URL: <https://book.ru/book/949337> (accessed: 03/27/2024). - Text: electronic.

List of resources of the information and telecommunications network "Internet"

1. www.minfin.ru – official website of the Ministry of Finance of the Russian Federation.

2. www.gks.ru - official website of the Federal State Statistics Service of

the Russian Federation.

3. www.government.ru - Official website of the Government of the Russian Federation
4. <http://www.economy.gov.ru> - Official website of the Ministry of Economic Development of the Russian Federation
5. www.consultant.ru – Reference and legal system “ConsultantPlus”.
6. <http://www.finansy.ru> - materials on the socio-economic situation and development in Russia
7. <http://www.ise.openlab.spb.ru/cgi-ise/gallery/>- Gallery of economists
8. <http://www.cbr.ru> - Official website of the Central Bank of Russia (analytical materials)
9. <http://www.rbc.ru> - RosBusinessConsulting (analytical and review materials)
10. <http://www.budgetrf.ru> - Monitoring of economic indicators
11. <http://www.forecast.ru/> - Official website of the Center for Macroeconomic Analysis and Short-Term Forecasting
12. <http://www.un.org> – United Nations
13. <http://www.worldbank.org> – World Bank
14. <http://www.imf.org> – International Monetary Fund (IMF)
15. <http://www.oecd.org> – Organization for Economic Co-operation and Development (OECD)
16. <http://ezpro.fa.ru:2067/10.1787/23132612> - OECD/G20 Base Erosion and Profit Shifting Project
17. <http://www.worldbank.org/data/>- World Bank: Data and Statistics
18. <http://econ.worldbank.org/wdr/> - World Development Reports (World Bank)
19. <http://www.unctad.org/> - United Nations Conference on Trade and Development
20. <http://hdr.undp.org/default.cfm> - Human Development Report
21. <http://www.oecd.org/statsportal> - OECD: Statistic
22. <http://www.sourceoecd.org/content/html/portal/statistics/statistics.htm?comm=statistics00000&token=00499A737D390911051FC307BE53A1>
23. <http://www.imf.org/external/index.htm> - International Monetary Fund: countries data
24. <http://dsbb.imf.org/Applications/web/dsbbhome/> - IMF Dissemination Standards Bulletin Board
25. Electronic resources of BIC :
- Electronic library of the Financial University (EL) [http:// elib . fa . ru /](http://elibrary.fa.ru/)

- Electronic library system BOOK .RU <http://www.book.ru>
- Electronic library system "University Library ONLINE" [http:// biblioclub .ru /](http://biblioclub.ru/)
- Electronic library system Znanium <http://www.znaniy.ru>
- Educational platform Urait [https:// urait . ru /](https://urait.ru/)
- Electronic library system of the Prospect publishing house [http:// ebs . prospekt . org / books](http://ebs.prospekt.org/books)
- Electronic library system of the Lan publishing house [https:// e . lanbook . com /](https://e.lanbook.com/)
- Alpina Business Online Library Digital [http:// lib . alpinadigital . ru /](http://lib.alpinadigital.ru/)
- Electronic library of the Publishing House "Grebennikov" [https:// grebennikon . ru /](https://grebennikov.ru/)
- Scientific electronic library eLibrary .ru <http://elibrary.ru>
- National Electronic Library <http://neb.rf/>

2. Examples of practice-oriented tasks

Partners intend to implement a joint business project for the production and sale of children's clothing. One partner enters the project with a UK tax resident company and the second – a Japanese tax resident company. The goods will be sold in the CIS market.

The following enterprises are supposed to be created:

1. Holding (JV) / management company.
2. Production company
3. Trading company
4. Licensing company (copyright holder of models and developments, trademark).

Divisions/companies must be located in the following countries (but not more than one division/company per country): Luxembourg (CIT 21%, FTC/DM), Russia, China (CIT 25%, OTC), Switzerland (CIT 8,5%, EM).

	RESIDENCE COUNTRIES																
SOURCE COUNTRIES	Dividends, Qualifying Companies							Interest				Royalties					
	Domestic Rate	Treaty rate						Domestic Rate	Treaty rate				Domestic Rate	Treaty rate			
		China	Luxembourg	Russia	Switzerland	UK	Japan		China	Luxembourg	Russia	Switzerland		China	Luxembourg	Russia	Switzerland
China	10		5	10	5	10	5/15	0/10		10	10	10	10		10	10	9
Luxembourg	0	5		5	0/5	5	5	0/15	0		0	0/	0	6/		0	0

									/10			10		10			
Russia	15	10	10		0/5	15	10	9/15 /20	10	0		0	20	10	0		0
Switzerland	0	0/ 5	0/ 5	0/ 5		0/5	0	0/3/ 35	0/ 10	0/ 10	0		n/a	3	0	0	

3. Recommendations for students to prepare for the state exam

Preparing for the state exam must begin by familiarizing yourself with the list of questions submitted for the state exam. When preparing your answers, use the recommended required and additional literature, as well as the lecture notes that you compiled.

When preparing for the exam, it is recommended that in addition to lecture material, textbooks, and recommended literature, you also review assignments for individual and independent work completed during the training process, tasks, laboratory and coursework.

When preparing, it is advisable to make extracts and notes on separate sheets of paper, marking the question number or topic. If necessary, in the process of preparing an answer to questions, it is necessary to note the changes that have occurred in the legislation, to link theoretical problems with today's practice and the experience gained during the internship.

If you encounter any difficulties while preparing for the state exam, contact your teacher for appropriate clarification.

It is mandatory to attend consultations and review lectures that are held before the state exam.

4. Criteria for assessing the results of passing state exams

4.1. Criteria for assessing graduates' knowledge while answering theoretical questions:

“Excellent” (5 points) for an answer to a theoretical question on an examination card is given if the student deeply and fully reveals the theoretical and practical aspects of the question, shows a creative approach to its presentation, and demonstrates the debatability of this issue, as well as deeply and fully reveals additional questions.

Grade "Fine" is given to the student for correct answers to the questions on the ticket, knowledge of the main characteristics of the disclosed categories within the framework recommended by textbooks and provisions given in lectures. The student demonstrates an understanding of the relationships between phenomena and processes and knowledge of basic patterns.

“Satisfactory” (3 points) for an answer to a theoretical question on an

examination card is given if the student does not reveal the main points of the question, the logic of presentation is violated, and the answers are not always specific.

An “unsatisfactory” grade (2 points) is assigned if the material is presented inconsistently, without reasoning, or unsystematically; the answers to the questions reveal a discrepancy between the graduate’s level of knowledge and the requirements of the HE FU standard in terms of the competencies being developed, as well as additional competencies established by the university.

4.2. Criteria for assessing graduates’ skills in solving complex professionally oriented tasks:

“Excellent” (5 points) is given if the graduate has fully completed a complex professionally oriented task and justified the results obtained;

the number of points may be reduced if a complex professionally oriented task is completed, but inaccuracies in the substantiation of the results are allowed;

“Satisfactory” (3 points) is given if a complex professionally oriented task has been largely completed, the correct course of action has been planned, but errors have been made in the process of calculations, calculations and incorrectly formulated conclusions;

an “unsatisfactory” grade (2 points) is assigned if there is no answer to a complex professionally oriented task, or there is no solution, which means that the level of graduate training does not meet the requirements for the results of mastering the educational program, including additional professional competencies developed by the university.

Before the procedure for discussing the examinees' answers, each member of the state examination commission sets his personal assessment for each student, using the amount of points received after filling out the student's assessment sheet.

Next, the state examination commission considers each graduate separately: the final grade represents the arithmetic average of the sum of the grades given by each member of the commission.

Federal state educational budget institution of higher education
**"FINANCIAL UNIVERSITY UNDER THE GOVERNMENT
RUSSIAN FEDERATION"**

(Financial University)

**Department of Taxes and Tax Administration
Faculty of Taxes, Audit and Business Analysis**

APPROVE

Vice-Rector for Academic and
methodological work

E.A. Kameneva

23.04.2024

Borisov O.I., Nazarova N.A.

**Methodological recommendations for the preparation and
defense of final qualifying works by students**

for students studying in the field of study 38.03.01 "Economics"
educational program "International Business: Taxation and Accounting (in
English)", profile: International Business: Taxation and Accounting (in English)
educational program "International Business: Taxation and Analytics",
profile: "International Trade and Taxation"
educational program " International Business: Taxes and Analytics", Profile:
"International Trade and Taxation"

*Approved by the Council of the Educational and Scientific Department of Taxes and Tax
Administration
(Protocol No. 03 dated November 2, 2022)*

Moscow 2024

1. General Provisions

1.1. The basis for the methodological recommendations

Direction of training 38.03.01 “Economics” educational program "International Business: Taxation and Analytics", profile: "International Trade and Taxation", educational program "International Business: Taxes and Analytics", Profile: "International Trade and Taxation" (hereinafter referred to as the EP (Educational Program)).

The methodological recommendations were developed based on:

- Educational standard of higher education of the Federal State Budgetary Educational Institution of Higher Education "Financial University under the Government of the Russian Federation" in the field of study 38.03.01 "Economics" (bachelor's degree level), approved by order of the Financial University dated 03.06.2021 No. 1311/0;

- “Regulations on the final qualifying work for bachelor's and master's degree programs at the Financial University”, approved by order of the Financial University dated 18.10.2021 No. 2203/o.

A final qualifying work (FQW) is an independent completed study by a student, which analyzes one of the theoretical and (or) practical problems in the field of professional activity, demonstrating the level of readiness of the graduate for independent professional activity.

The final qualifying work can be completed individually or by several students together (collective final qualifying work).

The final qualifying work can be prepared and presented for defense in the form of the implementation of an entrepreneurial project, a StartUp project (hereinafter referred to as a startup). The final qualifying work in the form of a startup (hereinafter referred to as a final qualifying work-startup) is a formalized report on the main goals, objectives, provisions and results of the implemented innovative entrepreneurial project developed by a student or several students (a startup team) and demonstrating skills and abilities sufficient for independent professional activity.

The essence of a final qualifying work-startup, the criteria for classifying an entrepreneurial project as a startup, the conditions and features of preparing a final qualifying work-startup, as well as the procedure for defending a final qualifying work in the form of a startup and the criteria for its evaluation are defined by the Regulations for the preparation and defense of a final qualifying work completed in the form of a Start Up project (hereinafter referred to as the regulations for a final qualifying work-startup).

The work must demonstrate the level of readiness of the graduate for independent professional activity.

Completion of the final qualifying work involves the following sequence: selection of the topic of work by the student and its approval by the potential supervisor; preparation and publication by the department (chair) of an order on securing the topic and appointment of the supervisor of the final qualifying work; preparation by the student of a plan for the final qualifying work, formation of a plan-task for the final qualifying work, its approval by the supervisor of the final qualifying work and posting by the student in the electronic information and educational environment of the Financial University; study of literature, theoretical and methodological aspects of the topic of work; collection, analysis and generalization of empirical data, study of aspects of the activities of a specific object of work; identification of problems, development of proposals and recommendations, formulation of conclusions on the work; execution of the final qualifying work in accordance with the established requirements; uploading (posting) the final qualifying work in the electronic information and educational environment of the Financial University (hereinafter referred to as the platform) for checking the work by the supervisor; passing the pre-defense procedure for the final qualifying work (based on the decision of the head of the department); posting the final version of the final qualifying work on the platform; checking the final version of the final qualifying work by the head, preparing and uploading a review of the final qualifying work, reviewing the final qualifying work (if necessary); establishing the "Admitted to defense" status by the head; checking the final qualifying work for compliance with the requirements and transferring the final qualifying work and other documents to the state examination commission (hereinafter referred to as the SEC); defending the final qualifying work at a SEC meeting.

1.2. Planned results of mastering the educational program "International Business: Taxation and Accounting (in English)", profile: "International Trade and Taxation (in English)":

Ability to apply the norms of the state language of the Russian Federation in oral and written speech in the process of personal and professional communications (UK-2)

Ability to apply knowledge of a foreign language at a level sufficient for interpersonal communication, educational and professional activities (UK-3)

Ability to use application software to solve professional problems (UK-4)

Ability to use the basics of legal knowledge in various areas of activity (UK-5)

Ability to apply physical education methods to ensure full social and professional activity (UK-6)

Ability to create and maintain safe living conditions to preserve the natural environment, ensure sustainable development of society, master basic methods of protection against possible consequences of accidents, disasters, natural disasters and military conflicts (UK-7)

Ability and readiness for self-organization, continuing education, self-education based on the principles of lifelong education (UK-8)

Ability to work individually and in teams, socially, and adhere to ethical standards in interpersonal professional communication (UK-9)

Ability to search, critically analyze, generalize and systematize information, use a systematic approach to solve assigned tasks (UK-10)

Ability to set research goals and objectives, select optimal ways and methods to achieve them (UK-11)

Ability to use basic defectological knowledge in social and professional spheres (UK-12)

Ability to make informed economic decisions in various areas of life (UK-13)

The ability to form an intolerant attitude towards manifestations of extremism, terrorism, corrupt behavior, attempts to falsify history and to counteract them in professional activities (UK-14)

Mastery of the basic scientific concepts and categorical apparatus of modern economics and their application in solving applied problems (PKN-1)

Ability to calculate financial and economic indicators, analyze and meaningfully explain the nature of economic processes at the micro and macro levels based on existing methods and the regulatory framework (PKN-2)

Ability to collect, process and statistically analyze data, apply mathematical methods to solve standard professional financial and economic problems, interpret the results obtained (PKN-3)

Ability to assess the performance indicators of economic entities (PKN-4)

Ability to compile and analyze financial, accounting, statistical reports and use the results of the analysis to make management decisions (PKN-5)

Ability to offer solutions to professional problems in changing financial and economic conditions (PKN-6)

Ability to apply knowledge for educational activities in the field of fundamentals of economic knowledge (PKN-7)

Ability to navigate the laws of international trade, participate in negotiations on concluding foreign trade contracts and provide documentary support for them, considering the taxes and customs duties payable (PKP-1)

Ability to perform professional duties on structuring and supporting foreign trade transactions considering taxes and customs duties to be paid, develop measures to promote products in foreign markets, and monitor the fulfillment of obligations by the parties to the transaction (PKP-2)

Ability to calculate taxes and customs duties, assess tax and customs consequences of business transactions for the adoption of management decisions by international trade entities, as well as determining foreign trade prices for intra-group transactions (PKP-3)

Ability to interpret and apply the provisions of national legislation, as well as international tax and customs agreements in the implementation of professional activities in the field of international trade (PKP-4)

Ability to assess tax and customs implications in supply chain management, as well as organize transport and logistics support for foreign trade contracts using optimal customs procedures (PKP-5)

**Educational program "International Business: Taxes and Analytics",
Profile: "International Trade and Taxation":**

Ability to apply the norms of the state language of the Russian Federation in oral and written speech in the process of personal and professional communications (UK-2)

Ability to apply knowledge of a foreign language at a level sufficient for interpersonal communication, educational and professional activities (UK-3)

Ability to use application software to solve professional problems (UK-4)

Ability to use the basics of legal knowledge in various areas of activity (UK-5)

Ability to apply physical education methods to ensure full social and professional activity (UK-6)

Ability to create and maintain safe living conditions to preserve the natural environment, ensure sustainable development of society, master basic methods of protection against possible consequences of accidents, disasters, natural disasters and military conflicts (UK-7)

Ability and readiness for self-organization, continuing education, self-education based on the principles of lifelong education (UK-8)

Ability to work individually and in teams, socially, and adhere to ethical standards in interpersonal professional communication (UK-9)

Ability to search, critically analyze, generalize and systematize information, use a systematic approach to solve assigned tasks (UK-10)

Ability to set research goals and objectives, select optimal ways and methods to achieve them (UK-11)

Ability to use basic defectological knowledge in social and professional spheres (UK-12)

Ability to make informed economic decisions in various areas of life (UK-13)

The ability to form an intolerant attitude towards manifestations of extremism, terrorism, corrupt behavior, attempts to falsify history and to counteract them in professional activities (UK-14)

The ability to use information resources and information and communication technologies in a manner relevant to the tasks being solved to achieve goals related to professional activities, training, participation in the life of society and other areas of life (UK-15)

Mastery of the basic scientific concepts and categorical apparatus of modern economics and their application in solving applied problems (PKN-1)

Ability to calculate financial and economic indicators, analyze and meaningfully explain the nature of economic processes at the micro and macro levels based on existing methods and the regulatory framework (PKN-2)

Ability to collect, process and statistically analyze data, apply mathematical methods to solve standard professional financial and economic problems, interpret the results obtained (PKN-3)

Ability to assess the performance indicators of economic entities (PKN-4)

Ability to compile and analyze financial, accounting, statistical reports and use the results of the analysis to make management decisions (PKN-5)

Ability to offer solutions to professional problems in changing financial and economic conditions (PKN-6)

Ability to apply knowledge for educational activities in the field of fundamentals of economic knowledge (PKN-7)

Ability to navigate the patterns of international trade, analyze business processes and performance indicators of foreign trade companies using big data modeling (PKP-1)

Ability to perform professional duties on structuring and supporting foreign trade transactions considering taxes and customs duties to be paid, develop measures to promote products in foreign markets, analytically substantiate proposed solutions using financial data analysis and visualization technologies in R and Python (PKP-2)

Ability to calculate taxes and customs duties, assess tax and customs consequences of business transactions for the adoption of management decisions by international trade entities, as well as determining foreign trade prices for intra-group transactions (PKP-3)

Ability to interpret and apply the provisions of national legislation, international tax and customs agreements, participate in negotiations on the conclusion of foreign trade contracts and provide documentary support for them, considering the taxes and customs duties payable (PKP-4)

Ability to assess tax and customs implications in supply chain management, organize transport and logistics support for foreign trade contracts, choosing optimal customs regimes and using predictive business analytics and big data modeling tools to justify decisions (PKP-5)

List of knowledge, skills, and proficiency that a graduate of the program 38.03.01 "Economics" (bachelor's degree level), educational program "International Business: Taxation and Accounting (in English)", profile: International Business: Taxation and Accounting (in English)

Educational program "International Business: Taxation and Analytics", profile: "International Trade and Taxation" must demonstrate to confirm the acquired competencies

To know: the theory of regulation of foreign trade operations, international taxation, general trends in the development of the tax system and tax policy of various countries; the main theoretical aspects of conducting international business; the mechanism of taxation using the example of specific transactions and operations; the main directions of improvement and development of legislation in the field of regulation of foreign trade operations, international taxation; sources of information for tax calculations; methods of conducting tax control, etc.

To be able to: analyze the activities of a business entity; analyze the provisions of current legislation and interpret them correctly; understand the specifics of international taxation; determine the tax base; use the acquired knowledge to ensure legality and law and order in the field of taxation; analyze and plan the taxation system for legal entities and individuals; evaluate the patterns and prospects for the development of the tax system.

Possess: skills for applying acquired knowledge in practice to achieve set goals; methods for constructing, analyzing and applying mathematical models to assess the state and forecast the development of economic phenomena and processes in the field of taxes and taxation; the ability to perform procedures for calculating tax bases on automated systems, etc.

2. Determining the topic of the final qualifying work

The list of topics for final qualifying works (hereinafter referred to as FQW) is annually formed by the Department of Taxes and Tax Administration of the

Faculty of Taxes, Audit and Business Analysis (hereinafter referred to as the Department) together with representatives of employer organizations and is approved at a meeting of the Department.

The department informs students of the list of topics for final qualifying work: for full-time bachelor's degree programs - no later than September 15 of the final academic year; for part-time and correspondence bachelor's degree programs - no later than April 1 of the academic year preceding the year of the State Final Attestation.

The list of topics is posted on the department's website page on the Internet. On the website page, within the timeframes specified above, the department also posts the schedules for preparing final qualifying work for all students in the bachelor's degree programs of the corresponding form of study.

Assignment of a topic to a student is carried out based on his personal application addressed to the head of the department in the form according to Appendix 1.

The topic of the final qualifying work is chosen by the student considering scientific interests, the intended place of industrial practice and the possibility of collecting (obtaining) practical material.

The list of topics for the final qualifying work and the possibility of choosing a research topic for students under targeted training agreements must consider the profile of the organization with which the targeted training agreement has been concluded and with which further employment is expected.

The student has the right to propose his/her own topic for the final qualifying work, corresponding to the requirements of the direction and profile (focus) of training, by submitting an application to the head of the department with a justification for the advisability of its development, and also to propose an entrepreneurial project implemented by him/her as the topic of the final qualifying work.

The head of the department has the right to accept the proposed topic, to reject the proposed topic of the final qualifying work with reasons, or, with the consent of the student, to reformulate it.

The procedure for coordinating and approving the topic of a final qualifying work based on an entrepreneurial project is determined by the regulations of a final qualifying work startup.

2.1. Approximate list of topics for final qualifying work

1. Global Derivatives Market: Economic, Legal and Tax Regulation Methods

2. Enhancing Tax Regulation of E-commerce and Digital Trade in Russia and worldwide
3. Hedging of International Sales Income with Derivatives and their Tax Consequences
4. Application of Regression Models in the Analysis of Foreign Trade and its Tax Consequences
5. Tax Structuring of Cross-border Intellectual Property Transactions
6. Double Taxation Treaties: Theory and Practice, Problems and Solutions
7. Economic, Legal and Tax Methods of R&D Regulation in Russia and Foreign Countries
8. Regulation of foreign economic activity at the present stage (customs aspects)
9. Taxation of International Business in Russia and EU
10. Transfer Pricing in the Oil and Gas Sector
11. Double taxation and methods for its elimination in international practice
12. E-commerce: Business Models and Tax Regulation
13. Anti-dumping Measures in Customs Regulation in Developed and Developing Countries
14. Determination of the Origin of Goods in Customs Regulation: Theory, Practice and Problematic Aspects
15. Economic, Legal and Tax Regulation of Leasing Operations
16. Improvement of Business Taxation in CARICOM Member Countries based on an Analysis of Russian and Canadian Tax Systems
17. Features of Legal Regulation and Taxation of Foreign Companies' Activities in the Territory of the Russian Federation
18. Features of Taxation of Russian Companies Operating in Unfriendly Jurisdictions
19. Tax Regulation of Passive Income from Securities Transactions
20. Customs value determination system and prospects for its improvement in integration associations
21. Tariff Regulation of Foreign Economic Activity as a Tool for Implementing the Economic Policy of the States
22. Tax and Legal Regulation of International Sales Transactions

2.2. Deadlines for selection and approval of the topic of the final qualifying work

The student is required to select the topic of the final qualifying work, agree on it with the potential supervisor of the final qualifying work and submit it to the department:

for full-time bachelor's degree programs - no later than October 15 of the final academic year; for part-time and correspondence bachelor's degree programs - no later than May 15 of the academic year preceding the year of the State Final Attestation.

The completed application can be sent to the department by e-mail with the obligatory reflection of the fact and date of approval with the potential supervisor of the final qualifying work.

The assignment of topics to the heads of the final qualifying work is carried out by the department in accordance with the teaching load of a specific teacher and the time standards for calculating the teaching load of teaching staff, the scientific interests of the head, and taking into account his consent to the application of the student. The head of the final qualifying work is appointed from among the teaching staff of the department. Highly qualified teachers (usually those with academic degrees and academic titles) are involved in the management of the final qualifying work.

Based on applications for assigning themes for final qualifying work, agreed upon with potential final qualifying work supervisors and signed by the head of the department, the department prepares a draft order for assigning themes and final qualifying work supervisors to students (consultants, if necessary).

Assignment of topics and heads of final qualifying work to students (consultants, if necessary) is carried out by order of the Financial University:

for full-time bachelor's degree programs - no later than November 15 of the final academic year; for part-time and correspondence bachelor's degree programs - no later than June 15 of the academic year preceding the year of the State Final Attestation.

2.3. Deadlines for changing or clarifying the topic of the final qualifying work

In exceptional cases, the topic of the final qualifying work may be changed no later than 1 month, and the topic may be clarified no later than 10 calendar days before the start date of the final qualifying work, determined by the academic calendar, on the basis of an application from the student, approved by the head of the final qualifying work, addressed to the head of the department, with a justification for the reason for the adjustment. The change or clarification of the topic is formalized by an order of the Financial University.

3. Management and control of the preparation of the final qualifying work

The responsibilities of the head of the final qualifying work include:

aiding the student in drawing up a plan for the final qualifying work, formation and approval of the plan-task for the final qualifying work in the form according to Appendix 2;

consulting students on the selection of literature, informational and factual material;

assistance in choosing research methods;

conducting systematic consultations with the student on the issues of the work, providing qualified recommendations on the content of the final qualifying work;

implementation of continuous monitoring of the progress of preparation of the final qualifying work in accordance with the schedule and plan of the final qualifying work;

monitoring the quality of the final qualifying work preparation and deciding on the placement of the completed final qualifying work in electronic form (hereinafter referred to as the electronic final qualifying work) by the student on the org.fa.ru platform, which is part of the electronic information and educational environment of the Financial University (hereinafter referred to as the platform);

timely notification by a memo to the head of the department, as well as the management of the faculty (institute) in the event of a student's violation of the schedule for preparing the final qualifying work or the deadlines for posting the final qualifying work on the platform for the application of disciplinary measures stipulated by the Internal Labor and Internal Regulations of Students, approved by the order of the Financial University dated 15.07.2013 No. 1335/o;

checking the posted work, including analysis of the Antiplagiat.VUZ system report for the presence of plagiarism;

deciding on its readiness, as well as preparing and timely posting on the platform a written review of the student's work during the preparation of the final qualifying work paper in the forms established by the department in accordance with Appendix 3 for bachelor's degree programs;

consulting students in preparing a presentation and report for defending their final qualifying work;

presence at the defense of the final qualifying work, provided that he is not engaged in classroom work with students of the Financial University.

If necessary, the head of the department may involve teaching staff from another department (chair) of the Financial University to consult the student, in agreement with the head of the relevant department (head of the relevant department), and when completing a final qualifying work-startup, from among business representatives, practitioners - partners of the educational program and other interested structures.

The consultant is obliged to:

provide consultative assistance to the student in choosing research methods, selecting literature, informational and factual material; give qualified recommendations regarding the content of the issue being consulted;

monitor the progress of the final qualifying work in terms of the content of the consulted issue.

As part of the preparation of the final qualifying work, the student is obliged to:

select and agree with the potential supervisor on the topic of the final qualifying work;

develop a plan and agree with the appointed manager on the plan-task for the final qualifying work, and post it for approval by the manager on the platform no later than 15 calendar days from the date of issuing the order on assigning the topic of the final qualifying work;

systematically work on the final qualifying work in accordance with the established work schedule and requirements for the final qualifying work;

conduct a search through bibliographic and other sources, including foreign ones, build the logic of work, trace the evolution of the subject area of knowledge, generalize and systematize the conceptual apparatus, identify trends and problems in accordance with the selected subject and object of research, use a variety of analytical tools and interpret the results obtained, analyze, identify and describe best practices, propose ways and means of solving identified problems in the subject and object of research, formulate methodological and practical recommendations.

regularly communicate with the head of the final qualifying work and the consultant (if available) and inform him about the work done;

draw up a final qualifying work in accordance with the established requirements; upload (place) the final qualifying work on the platform for verification by the supervisor;

inform the manager about the posting of the final qualifying work on the platform;

go through the pre-defense procedure for the final qualifying work (if the pre-defense procedure is established by the head of the department);

post the final version of the final qualifying work on the platform;

prepare a report and/or presentation for the defense of the final qualifying work and coordinate them with the academic supervisor.

The Department (Chair) within the scope of its powers:

develops methodological recommendations that define the rules for preparing for the defense of a final qualifying work and the criteria for evaluating a final qualifying work;

sets deadlines for the preparation and execution of work by chapters (the schedule for preparing the final qualifying work), informs students about the approved schedule for preparing the final qualifying work, posting it on the department's website on the Internet;

prepares and initiates a draft order on assigning topics and heads of final qualifying work to students (consultants, if necessary);

exercises control over the regularity and quality of interaction between students and supervisors of the final qualifying work, as well as the progress of the final qualifying work preparation; in the event of detection of violations of established requirements and norms, takes measures to eliminate them and informs the dean of the faculty (director of the institute) of the violations;

can clarify and supplement the supervisor's feedback form on the student's work, informing the supervisors of the final qualifying work about the changes no later than 1 month before the start of the State Final Attestation;

has the right to organize and conduct a preliminary defense of the final qualifying work;

monitors the timely posting of final qualifying work by students, informs the dean of the faculty (director of the institute) about the absence of a student's final qualifying work on the platform;

sends the final qualifying work and other documents to the state examination committee.

The faculty (institute), within the scope of its powers:

monitors the progress of preparation of the final qualifying work;

if the department detects violations of established requirements and standards, it takes measures, including disciplinary measures;

prepares and initiates a draft order on admission to the State Final Attestation of students who do not have academic debt, who have fully completed the curriculum or individual curriculum for the higher education program, and who have also posted their final qualifying work on the platform in a timely manner;

prepares and initiates a draft order for the expulsion of a student from the Financial University, as having failed to fulfill the obligations to conscientiously master the educational program and complete the curriculum.

4. Structure and content of the final qualifying work

4.1. The final qualifying work must meet the following requirements:

the presence in the work of all structural elements of the study:

- theoretical, analytical and practical components;

- use in the analytical part of the study of statistical information, a substantiated set of methods and techniques that help to reveal the essence of the problem;
- the integrity of the work, which is manifested in the coherence of its theoretical and practical parts;
- research prospects:
 - the presence of material in the work that can become a source of further research;
 - sufficiency and relevance of the bibliographic material used.

4.2. The final qualifying work should include the following sections:

title page (in the form according to Appendix 4);
 content;
 introduction;
 the main part, structured into chapters and paragraphs;
 conclusion;
 list of sources used;
 applications (if any).

4.3. The recommended volume of the final qualifying work for students studying undergraduate programs is no less than 60 and no more than 80 pages, excluding appendices.

When completing a collective final qualifying work, the volume of work can be increased to 80 - 120 pages excluding appendices for bachelor's degree programs.

4.4. Contents of the sections of the final qualifying work, as well as requirements for its design

The table of contents contains the headings of sections, chapters, and paragraphs, and indicates the pages on which they begin.

The introduction substantiates the relevance of the topic of the final qualifying work, the degree of its development; the purpose, objectives, object and subject of the study; the range of problems under consideration, describes the information base, selects the methods of scientific research, and necessarily reflects the theoretical and practical significance of the work.

The primary object of the study (a broader concept) is the process or phenomenon selected for study, i.e. the object of the study is what the scientific search is aimed at. The subject of the study (some particular, aspect of the object) is usually considered to be that side or property of the object of the study that is directly subject to study. The subject of the study is most often close to the formulation of the topic.

The purpose of the research is what, in the most general sense, should be achieved as a result of the research of the final qualification work. The definition of the purpose of the research is its central problem, while the purpose of the research in the final qualification work should be to obtain certain results, and not the research process itself.

The tasks follow from the general goal, their definition begins with the terms of research activities: to study, to clarify, to analyze, to find out, to generalize, to identify, to prove, to implement, to determine, to find, to describe, to establish, to develop, to elaborate, to prove experimentally, etc. The formulations of the tasks must be made as precisely as possible and usually the formulations reveal the content of the chapters, paragraphs of the final qualifying work (no more than 5 tasks).

As a test of the research results (priority for master's students), the introduction also indicates the student's participation in research: grants, competitions, presentations at conferences, round tables and other scientific events, the performance of research and development work within the framework of a state assignment or under contracts with organizations; existing scientific publications on the research topic.

At the end of the introduction, the structure of the work is revealed (a brief list of its structural elements is given, for example, the work consists of an introduction, two chapters, a conclusion, a list of references, which is represented by 36 sources, including 3 in a foreign language, and 8 appendices).

The introduction should be brief (2-3 pages).

The main part of the final qualifying work includes chapters and paragraphs in accordance with the logical structure of the presentation. The title of the chapter should not duplicate the title of the topic, and the title of the paragraphs should not duplicate the title of the chapters. The wording should be concise and reflect the essence of the chapter (paragraph).

The main part of the final qualifying work of bachelor's degree programs may include two or three chapters. The number of chapters and paragraphs in a chapter is determined by the student together with the supervisor when drawing up a work plan for the final qualifying work.

When preparing the main part of the final qualifying work, references to the sources used (scientific, methodological or educational literature, etc.) are mandatory. The presence of references indicates the quality of the study of the topic, the scientific integrity of the author of the work. Reproduction of material without indicating the source is classified as plagiarism.

The first chapter contains historical, theoretical and methodological aspects of the problem under study. It contains a review and analysis of the sources of information used on the topic of the final qualifying work, disclosure of the object

and subject of the study, various theoretical concepts, accepted notions and their classifications, as well as its own reasoned position on this issue.

The information contained in this chapter should provide a complete picture of the status and degree of study of the problem posed. Within the framework of the chapter, in particular, the conceptual apparatus is generalized and systematized, a critical assessment of existing concepts and their clarification is given, classifications of basic concepts according to various criterion features are provided, theoretical concepts and the evolution of the views of the scientific community on the subject of research are described, as well as the available means and methods for measuring and solving the problem under consideration; the degree of elaboration of the problem in Russia and abroad is characterized, etc.

The first chapter is written based on pre-selected literary sources that cover issues that, to one degree or another, reveal the topic of the final qualifying work. Particular attention should be paid to legislative, regulatory and special documentation devoted to issues related to the subject and object of the study.

The volume of this chapter should make up 30-35% of the total volume of the final qualifying work.

The first chapter ends with a justification for the need to carry out the analytical part of the work,

The chapter must have a title that reflects the essence of the material presented in it. It is not allowed to use headings such as "Theoretical Part", "Review of Literary Sources", etc. as the title of this chapter.

The second chapter of the final qualifying work analyzes the features of the research object, as well as the practical aspects of the problems considered in the first chapter of the final qualifying work. The second chapter is devoted to the analysis of practical material collected during industrial (including pre-graduation) practice.

It contains:

- analysis of specific material on a selected topic (using the example of a specific organization, industry, region, country, sphere), preferably for a period of at least 3 years;

- comparative analysis with current practice (using the example of several organizations, industry (industries), region (regions), country;

- description of identified patterns, problems and trends in the development of the object and subject of research;

- assessment of the effectiveness of decisions taken (using the example of a specific organization, industry, region, country).

During the analysis, analytical tables, calculations, formulas, schemes, diagrams and graphs are used. The analysis carried out in this part of the work will

allow developing specific activities and proposals for improving and further developing the object of study. All proposals and recommendations must be specific. The analysis of the current state of the problem under study includes a description of the object under study of varying degrees of depth, depending on the goals and objectives set, consideration of possible causes that interfere with the effective functioning of the object under study.

The practical part of the work should contain calculations independently performed by the student, compiled illustrative material: drawings (graphs, diagrams, charts), tables. All illustrative material should be analyzed and used to confirm the conclusions on the problem under study.

The volume of the second chapter should, as a rule, comprise 30–45% of the total volume of the final qualifying work.

The third chapter examines and substantiates the directions for solving the identified problems, proposes ways to solve the problem being studied (developed); specific practical recommendations and proposals for improving the phenomena and processes being studied (developed) (if the final qualifying work consists of two chapters, the content of the third chapter indicated here is reflected in the second practical chapter). This chapter should contain independent conclusions and present economic calculations.

The volume of the third chapter should, as a rule, make up 20-30% of the total volume of the final qualifying work.

The final part of the final qualifying work text is the conclusion, which contains the findings and proposals from all chapters of the final qualifying work with their brief justification in accordance with the stated goal and objectives and reveals the significance of the results obtained. At the same time, general conclusions that do not follow from the results and content of the final qualifying work are not allowed. Conclusions also cannot be replaced by mechanical repetition of conclusions for individual chapters.

The volume of the conclusion should, as a rule, be up to 5 pages. The conclusion is the basis of the student's report when defending the final qualifying work.

The list of sources used must contain information about the sources that were used or studied in the preparation of the final qualifying work (at least 40 names for bachelor's degree programs) and characterize the student's awareness of the problem being studied.

The list of sources used is arranged in the following order:

laws of the Russian Federation (in direct chronological order);

decrees of the President of the Russian Federation (in the same order);

decrees of the Government of the Russian Federation (in the same order);

regulations, instructions (in the same order);
other official materials (resolutions and recommendations of international organizations and conferences, official reports, official statements, materials of judicial practice, etc.);
monographs, textbooks, teaching aids (in alphabetical order);
dissertation abstracts (in alphabetical order);
scientific articles (in alphabetical order);
literature in a foreign language (in alphabetical order);
Internet sources.

Appendices include additional reference and calculation materials necessary for the completeness of the study, but having auxiliary value, for example: copies of documents, excerpts from reporting materials, statistical data, diagrams, tables, charts, programs, provisions, detailed calculations, descriptions, etc.

5. Requirements for the design of the final qualifying work

5.1. 1) The final qualifying work is prepared in accordance with GOST R 7.0.5-2008 (Bibliographic reference), GOST 7.32-2017. (System of standards on information, librarianship and publishing. Report on research work. Structure and rules of preparation), GOST R 7.0.100-2018. (Bibliographic description).

2) The final qualifying work must be submitted in electronic format, A4. The text is written with one and a half (1.5) line spacing (without introducing additional line spacing before and after), font - Times New Roman, black, size No. 14, without using bold, italic or color fill throughout the work (including in tables);

margins: right - 15 mm, top and bottom - 20 mm, left - 30 mm;

3) Structural elements of the final qualifying work (CONTENTS, INTRODUCTION, CONCLUSION, LIST OF USED SOURCES, APPENDIX) are printed in capital (uppercase) letters and are located exactly in the middle of the text field, without bolding, without paragraph indentation, without quotation marks, without underlining, without placing a period at the end of the title;

Example:

INTRODUCTION

chapters must be numbered with Arabic numerals and written with a paragraph indent (1.25 cm) (the title of the chapter is written in capital letters or starting with a capital letter - for masters), paragraphs are numbered with Arabic numerals within each chapter, the paragraph number must consist of the chapter number and the paragraph number, separated by a period, paragraphs are not

separated from chapters by line indentation; each chapter of the work begins on a new page; paragraphs are not subdivided into constituent parts, follow one after another sequentially and do not begin on a new page;

Example:

Chapter 1. Theoretical foundations of tax management

1.1. The concept of tax management

or

CHAPTER 1. THEORETICAL BASIS OF TAX MANAGEMENT

1.1. The concept of tax management

6) paragraphs must be separated from each other by 1-1.5 line indents (the end of the previous paragraph from the title of the next paragraph). The title of the next paragraph should not be separated from the paragraph itself by an indent.

Example:

..... the determining the cadastral : it necessary take the characteristics the estate object , also its category , and value of the Such changes , at the of cadastral for , help avoid numerous and - judicial disputes with whose cadastral value

2.2. Analysis of practice in relation controversial taxation

At present there are disputes taxpayers authorities regarding the correctness of calculating paying tax for . The is

4) the paragraph indentation must be the same throughout the entire text of the report and equal to 1.25 cm (applies both to the text itself and to the listings).

Example:

As part of of such taxation is envisaged introduce new tax real tax , which will three taxes at once :

- tax on property organizations;
 - tax on of ;
 - .
-

5) graphs, charts, diagrams are placed immediately after the text that has a reference to them, and are aligned exactly in the center of the page, without a paragraph indent, the title is placed below them, written without quotation marks, without a paragraph indent and contains the word "Figure" without quotation marks

and an indication of the ordinal number of the figure without the "№" sign, a period is not placed at the end of the title, after the title there is a 1-1.5 line indent.

Example:

As a of the second and third , was formed in the legislation , which was outside scope of taxable property individuals a revision principles (Figure 1).

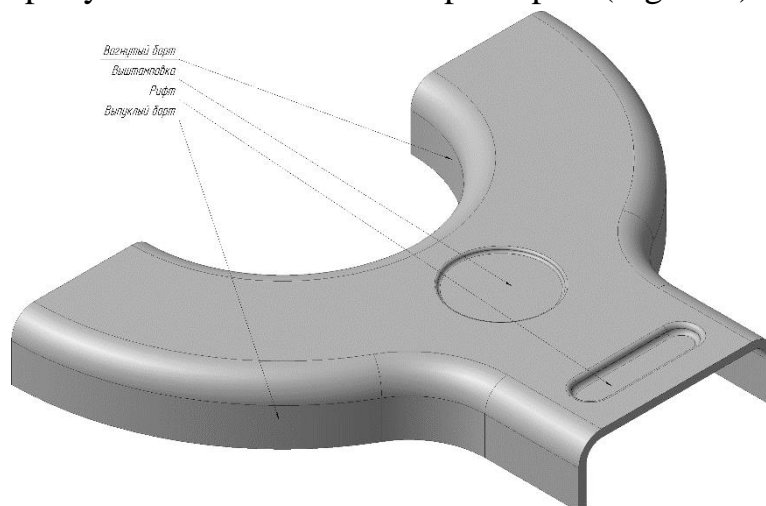


Figure 1. Title of the figure¹

beginning of the final the experiment is the adoption the July , No. 92-FZ. This law continued the experiment at the final .

6) digital material should be presented in the form of tables. Tables are used for clarity and convenience of comparison of indicators. All tables in the final qualifying work should be referenced. When referring, the word "table" should be printed with its number.

Tables are placed immediately after the text in which they are mentioned for the first time, or on the next page. The table title, if any, should reflect its content, be precise, and brief. The title should be placed above the table (aligned by width), without a paragraph indent, in one line with its number separated by a dash. If the table title occupies two or more lines, it should be written with one line spacing.

When transferring part of a table to another sheet (page), the word "Table", its number and name are indicated once on the left above the first part of the table, and above the other parts, "Continuation of the table" should be written on the left, indicating its number. It is allowed to use a font size in the table smaller than in the main text, but not less than 10 size. When dividing a table into parts, its header or sidebar can be replaced with column and line numbers, respectively. In this case, the columns and (or) lines of the first part of the table are numbered with Arabic

¹ The source of literature where the drawing was borrowed. If the author developed it independently, then the mark "Compiled by the author"

numerals (more detailed information on the rules for formatting tables can be found in GOST 7.32-2017).

Example:

Table 1 – Table Title²

No.	Elements			
p/p	A	IN	WITH	D
1				
2				
3				

(when breaking a table and transferring to the next page)

Continuation of table 1				
No.	Elements			
p/p	A	IN	WITH	D
4				
5				
6				

7) appendices should start on a new page, be placed and numbered in the order in which references to them appear in the text, have a heading indicating the word "Appendix" without quotation marks, its serial number and name. If there is only one appendix to the final qualifying work, then the heading of the structural element should be called "APPENDIX" (without quotation marks) and after it Appendix 1 should not be indicated, but the name of the appendix should be placed immediately;

Example 1:

APPLICATIONS

Appendix 1

Application name

Example 2 (if 1 appendix to the final qualifying work):

APPLICATION

Application name

11) formulas should be placed in the middle of the line and designated by ordinal numbering throughout the work using Arabic numerals in parentheses in the far right position on the line:

$$A+B=C \qquad (1)$$

² The source of literature where the drawing was borrowed. If the author developed it independently, then the mark "Compiled by the author"

References to the ordinal numbers of formulas are given in brackets (**example:** formula (1) shows the calculation of the tax burden).

8) pages are numbered with Arabic numerals, continuous numbering throughout the text, size 12, style TNR. The title page is included in the general page numbering, but the page number is not indicated on the title page (so that the page number is not displayed on the title page, a “special header for the first page” is set in the headers and footers on the first page), the numbering is located in the middle of the bottom margin of the page. Appendices are not included in the established volume of the final qualifying work, although the page numbering covers them;

9) the use of markers when listing in the text (•, ○, ■, ►, √, etc.) is not permitted (only the following signs are permitted in the listing: “-”, “—”, “1), 2), 3),” “a), b), c)...”);

Example:

Main elements of taxes:

- taxpayers;
- object of taxation;
- tax base...

or

Principles:

- a) savings;
 - b) legality...
-

10) footnotes are formatted as subscripts (links -> insert footnote), the font is TimesNewRoman, black, size No. 12, single-spaced, paragraph indent 1, footnotes are numbered in Arabic numerals, observing continuous numbering throughout the text;

11) to prevent “empty spaces” at the end of pages, it is necessary to remove the prohibition of orphan lines: paragraph -> position on page -> prohibition of orphan lines -> remove √ in the prohibition of orphan lines window;

12) automatic hyphenation of words in the work is not allowed;

13) the completed work is agreed upon by the student and the supervisor;

14) after the conclusion, the following entry is made in the work:

"This work was done by me independently"

«__» _____ 20__ _____

5.2. The supervisor of the final qualifying work must analyze the final qualifying work report generated by the Antiplagiat, VUZ system. In case of detection of borrowings (excluding citations) in the amount of more than 15%, the supervisor of the final qualifying work must analyze the text for compliance with

the rules of legal borrowing ³ and decides on the legality of using the borrowed text in the final qualifying work. If necessary, the supervisor has the right to additionally check the work for borrowings. If the fact of illegal borrowing is revealed during the preparation of the final qualifying work, the work is returned to the student by the supervisor of the final qualifying work for revision.

If the supervisor's requirements for finalizing the final qualifying work and posting the work, the report on which repeatedly shows more than 15% borrowing (excluding citations), are not met, the supervisor, as a rule, prepares and posts a negative review of the work.

An expert assessment of the level of borrowing in the final qualifying work is reflected in the review of the final qualifying work supervisor.

5.3. The student is obliged to post the fully completed, designed in accordance with the requirements, and also agreed upon with the supervisor, final qualifying work in electronic form on the platform, no later than 10 calendar days before the start of the State Final Attestation (GIA) in accordance with the calendar schedule, annually approved by the order on the organization of the educational process.

The placement of the electronic final qualification work and its subsequent review and approval is carried out in accordance with the Regulations for the placement, storage and write-off of course projects (works) and final qualification works of students in electronic form in the information and educational environment of the Financial University, approved by the order of the Financial University dated September 13, 2021 No. 1853/o.

5.4. Uploading the final qualifying work by a student on the platform from his/her personal account means confirmation of the independence of the work performed, similar to a handwritten signature on the title page, and also confirms consent to the processing of personal data, placement and storage of the final qualifying work.

5.5. If a student fails to post a final qualifying work on the platform within the required timeframe, the head of the department shall inform the dean of the faculty (director of the institute) by a memo about the violation of the deadlines for submitting the final qualifying work and the need to prepare an order to expel the student from the Financial University as having failed to fulfill the obligations to conscientiously master the educational program and complete the curriculum, including the preparation of the final qualifying work.

³Legal borrowing is the use of a part of the required text with a mandatory indication (reference) to the true author and source of borrowing (see: On Plagiarism in Dissertations for an Academic Degree, 2nd edition, revised and supplemented. - M.: MII, 2015. - P. 16).

6. Preparation for defense and defense of VKR

6.1. After posting on the platform a fully completed final qualifying work document, designed in accordance with the requirements of the final qualifying work document, the supervisor prepares a written review of the student's work during the final qualifying work preparation period and posts it on the platform.

6.2. If the EWR meets all requirements, and there are no comments that prevent the work from being admitted for defense, the supervisor admits the EWR for defense, setting the status "Admitted to defense".

The status "Admitted to defense" is established by the supervisor of the final qualifying work and in the event of a negative review written by him/her by the supervisor, as well as in the event of failure to meet certain requirements for the design or content of the work and the impossibility of correcting it (for example, due to the expiration of the period for posting the work). The specified discrepancies are reflected in the supervisor's review before the status is established. Establishing the status excludes the student or supervisor from making changes to the final qualifying work, as well as uploading new versions of files.

The placement of the supervisor's review and the establishment of the status "Admitted to defense" is similar to the supervisor's personal signature at work and is carried out no later than five calendar days before the date of the final qualifying work defense.

6.3. Final qualifying work for Master's programs, as well as Final qualifying work-startups, are subject to mandatory review. For review, the Final qualifying work is sent by the department (chair) to one or more reviewers. The review is carried out by persons whose activities correspond to the focus of the Master's program from among the scientific and pedagogical workers of third-party organizations (usually having an academic degree) and (or) practitioners with at least 3 years of work experience. The requirements for reviewers of Final qualifying work-startups are determined by the regulations of the Final qualifying work-startup.

6.4. The reviewer analyzes the final qualifying work and submits a written review of the work to the department (chair). If the final qualifying work is interdisciplinary in nature, it is sent to several reviewers.

6.5. The review must be uploaded to the platform before the supervisor sets the status "Admitted to defense" and no later than 5 calendar days before the defense date for the student to familiarize themselves with the review.

6.6. The head of the department, based on the results of the admission of the final qualifying work to the defense by the supervisor, checks it for compliance with the requirements and sets the status of the final qualifying work on the platform as "Meets requirements / Does not meet requirements".

6.7. Receiving a negative review from the supervisor, a negative review or the

status “Does not meet the requirements” is not an obstacle to submitting the final qualifying work for defense, but must be announced during the defense of the work.

6.8. In order to monitor the student’s readiness to defend the final qualifying work, the department has the right to organize and conduct a preliminary defense of the final qualifying work.

The objectives of the pre-defense of the final qualifying work are to assess the compliance of the text of the final qualifying work and the report with the stated topic, the completeness of the disclosure of the stated goals and objectives, the timely identification of shortcomings and deficiencies that arose during the completion of the final qualifying work, as well as obtaining recommendations on the work and assistance in formulating the main provisions and conclusions of the final qualifying work for the student to present at the defense.

The procedure and timing of the preliminary defense of the final qualifying work are determined by the department and are communicated to students and the final qualifying work supervisors no later than 7 calendar days before the date of the preliminary defense.

6.9. The final stage of preparation of the final qualifying work is its defense.

6.10. Students who do not have academic debt and have fully completed the curriculum or individual curriculum for the relevant higher education program, have posted the final qualifying work on the platform in a timely manner, have successfully passed the state exam or were absent from the state exam for a valid reason are allowed to defend their final qualifying work.

6.11. The responsible employee of the department sends the EWQP together with a written review of the head of the EWQP, a review (if review is mandatory), as well as other documents (additional appendices, a plagiarism system report, etc., if available) to the secretary of the state examination commission (hereinafter referred to as the SEC) no later than two calendar days before the day of the EWQP defense.

6.12. The defense of the final qualifying work is carried out at the time established by the schedule of state certification tests at a meeting of the State Examination Commission for the relevant area of training.

6.13. The defense of the final qualifying work is carried out in person.

For higher education programs using exclusively e-learning and distance learning technologies, as well as in other exceptional cases, by decision of the rector of the Financial University, the defense of the final qualifying work may be carried out using distance learning technologies in videoconference mode. The defense procedure in this case is determined by the Regulations for conducting state final certification at the Financial University for bachelor's and master's degree educational programs using distance learning technologies, approved by order of the

Financial University dated 15.10.2020 No. 1838/0.

6.14. The procedure for defending a final qualifying work includes:

- opening of the meeting of the State Examination Commission (chairman);
- reports from students, the maximum duration of which depends on the level of the higher education program being studied.

The specific maximum time for the final qualifying work report is announced by the chairman of the State Examination Commission before the start of the work of the State Examination Commission; questions from the commission members regarding the final qualifying work report and the student's report, as well as related topics.

When answering questions, the student has the right to use his/her work; the speech of the supervisor of the final qualifying work or, in his/her absence, hearing the text of the review with the obligatory reflection of the comments and the opinion of the supervisor on the possibility of recommending the final qualifying work for defense; the speech of the reviewer(s) of the final qualifying work (if reviewing is obligatory) or, in his/her absence, hearing the text of the review(s); the final speech of the student, including responses to the comments of the supervisor of the final qualifying work and the reviewer (if reviewing is obligatory).

6.15. The specifics of the defense of the final qualifying work of students with disabilities are determined by the procedure for conducting state final certification for bachelor's and master's degree programs at the Financial University, approved by the order of the Financial University dated 14.10.2016 No. 1988/o.

6.16. When determining the result of the defense of the final qualifying work, the State Examination Commission takes into account:

individual assessment by members of the State Examination Commission of the content of the work, its defense, including the report, answers to questions from members of the State Examination Commission;

the presence of practical significance and validity of the conclusions and recommendations made by the student as a result of the research conducted;

assessment by the head of the final qualifying work of the student during the period of preparation of the final qualifying work, the degree of its compliance with the requirements imposed on the final qualifying work, the number and severity of comments;

the reviewer's assessment (if reviewing is mandatory) of the work as a whole, taking into account the presence of scientific results;

availability of published works on the topic of the final qualifying work in scientific journals;

availability of confirmation of the testing of research results in the form of a

certificate of implementation, participation with reports at scientific events (primarily for masters).

In the event of a dispute with an equal number of votes, the chairman has the right to cast a decisive vote.

6.17. The result of the student's defense of the final qualifying work is determined by the grades "excellent", "good", "satisfactory", "unsatisfactory" and is recorded in the minutes of the State Examination Commission meeting.

6.18. Based on the results of the defense of the final qualifying work, the student has the right to submit a written appeal to the appeals committee regarding a violation, in his opinion, of the established procedure for conducting the defense of the final qualifying work. The appeal is submitted personally by the student to the appeals committee no later than the next working day after the announcement of the results of the defense of the final qualifying work.

The form of the application to the appeal commission, as well as the procedure for conducting the appeal, are determined by the procedure for conducting the state final certification for bachelor's and master's degree programs at the Financial University, approved by the order of the Financial University dated 14.10.2016 No. 1988/o.

6.19. Students who have failed the state certification test in the form of defending a final qualifying work project due to failure to appear for a valid reason (temporary disability, performance of state, public or official duties, summons to court, transportation problems (cancellation or significant delay of a flight)), have the right to take it within 6 months after completing the state certification test. The student must, no later than 2 days after the reasons for failure to appear have disappeared, submit a document confirming the reason for his/her absence.

6.20. Students who fail the state certification test in the form of defending their final qualifying work due to failure to appear for an unjustified reason or due to receiving an "unsatisfactory" grade are expelled from the Financial University and are issued a certificate of study as having failed to fulfill their obligations to conscientiously master the educational program and complete the curriculum.

7. Completion of collective final qualifying work

7.1. A collective final qualifying work is a joint development of a complex topic by several students (usually no more than 3 people) on one object of research. In this case, each student determines his/her own subject of research or develops individual components of the topic.

A collective final qualifying work provides an opportunity to reveal the object of research from different angles, to solve a problem or task that is at the intersection of research areas or areas of training.

7.2. A collective final qualifying work can be carried out in the following cases:

7.2.1. Coordinated development of one complex topic, carried out by several students of one training area, on assignment from organizations, state and municipal government bodies. The need for collective work should be justified by the breadth of the research objective, the multiplicity and diversity of tasks that are set before students ready to carry out this topic, and most importantly, the impossibility or complexity of dividing the work into several independent topics with their own research subjects.

7.2.2. Joint development of one interdisciplinary topic by several students of different profiles (focus) and (or) areas of training. Interdisciplinarity is usually revealed either within the framework of the topic of a project of a commercial organization or state and municipal government bodies, or within the framework of the implementation of an entrepreneurial project, any of which affects different areas (aspects) of the problem requiring a solution (for example, the development and launch of a new software product, the formation of a marketing strategy for promoting a new product using sociological tools, etc.).

7.3. The procedure and deadlines for selecting a research topic (including within the framework of proposed projects of assignments of organizations) are determined and approved by the department.

7.4. The student's application, completed in accordance with Appendix 1, lists all potential participants in the work.

7.5. When completing a collective final qualifying work within the framework of one area of training, it is optimal to appoint one leader for this work.

Within the framework of joint development of one interdisciplinary topic, one head of the final qualifying work is appointed, within the framework of the area of preparation that is a priority for the implementation of the set goal. In addition, the team may be assigned a co-head or consultant in a related area (areas) of preparation for the implementation of the project.

7.6. The order on approval of the topic of the collective final qualifying work and appointment of the supervisor (co-supervisor and consultant, if any) is prepared by the department whose full-time employee is the supervisor of the final qualifying work. In the case of completion of the collective final qualifying work by several students from different faculties, the order on approval of the topic of the collective final qualifying work is agreed upon with all deans and signed by the dean of the faculty whose department is preparing the draft order.

7.7. In order to implement the collective final qualifying work and clearly define the contribution of each participant in solving the set goal, a task plan for the collective final qualifying work is formed indicating the role and tasks of each

student in implementing the goal of the final qualifying work. The supervisor (after coordinating with the co-supervisor) issues and signs the task plan for the final qualifying work to each member of the collective final qualifying work.

7.8. Effective implementation of the set goal of a collective final qualifying work is possible with the organization of a single place for industrial practice.

7.9. The supervisor, together with the co-supervisor (consultant, if available), act as curators of the collective final qualifying work, delineating areas, coordinating and coordinating the actions of students, ensuring interpersonal relationships in the process of preparing the final qualifying work, identifying the role of each in the final result, and structuring the speeches of each participant during the defense of the final qualifying work.

7.10. If there is practical implementation or successful implementation of the project topic, a certificate is issued for each student individually, indicating the specific elements of the work that have been implemented.

7.11. Each student prepares and posts on the portal a review of the joint work of students during the preparation of a collective final qualifying work for master's programs, taking into account and describing the individual contribution of each student.

7.12. In order to organize the defense of a collective final qualifying work with students from different fields, one State Examination Committee is formed at the Financial University, including practicing specialists from the relevant fields of study, usually having experience in entrepreneurial activity, development, promotion and financing of a product or idea, chaired by a specialist from the field of study that is a priority for achieving the set goal.

7.13. The procedure for defending a startup thesis is carried out in accordance with the previously described regulations, and also additionally provides for the following:

7.13.1. Students defend themselves sequentially one after another in accordance with the logic of the parts of the work they have completed, with the presentation of the corresponding part of the work, handouts, presentation and report.

7.13.2. Questions are asked of each participant of the collective final qualifying work either immediately after his/her presentation or following the presentations of all team members.

7.13.3. Presentation by the head of the final qualifying work, co-head (consultant, if available) with disclosure in the presentation of the role and individual contribution of each participant in the final qualifying work.

7.14. The procedure for defending a collective final qualifying work and the preparation of defense protocols should provide the opportunity to evaluate the

participation of each student in preparing the final qualifying work and answering additional questions.

Application form for fixing the topic of the WRC

FINANCIAL UNIVERSITY

Department of Taxes and Tax
Administration, Faculty of Taxes, Audit and
Business Analysis

AGREE

(date) (signature)

To the Head of the Department of
Taxes and Tax Administration
D.I. Ryakhovsky, PhD, Professor

(Full name of the student)
Faculty of Taxes, Audit and
Business Analysis

(study group no.)
Tel. student _____
Student email _____

STATEMENT

Please assign me the topic of my final qualifying work “_____”.

The participants of the collective final qualifying work are students*:

(Surname, I.O., No. of study group, name of faculty)

I am familiar with the Regulation on the final qualifying work for bachelor's and master's degree programs at the Financial University, the schedule for completing the final qualifying work, as well as the Regulation on the placement, storage and write-off of course projects (works) and final qualifying works of students in electronic form in the information and educational environment of the Financial University.

«_____» _____ 202_____
signature of the student

I.O. Surname_____

Agreed:

Scientific advisor of the final qualification work

(signature) (I.O. Surname)

«_____» _____ 202____

* The section is included in the application in case of completion of a collective final qualifying work

Assignment form for VKR**FINANCIAL****APPROVED****UNIVERSITY**

Scientific advisor of final qualifying work

Department of Taxes and Tax
AdministrationFaculty of Taxes and Auditing
and Business Analysis

_____ (job title)

_____ (signature)

(I.O. Last name)

" ____ " _____ 20__

EXERCISE**for final qualifying work**

student _____

The topic of the final qualifying work is
“ _____ ”is fixed by the order of the Financial University dated “ ____ ” _____ 20__,
No. _____

Target setting: _____

Final Qualifying Work Plan (main issues to be researched and developed):

INTRODUCTION

CHAPTER 1. _____

1.1. _____

1.2. _____

1.3. _____

CHAPTER 2. _____

2.1. _____

2.2. _____

2.3. _____

CHAPTER 3. _____

3.1. _____

3.2. _____

3.3. _____

CONCLUSION

LIST OF USED LITERATURE

APPLICATIONS

Additional recommendations from the head of the final qualifying work on
conducting the research: _____*Basic literature is indicated in the Appendix to the assignment*

Date of assignment “ ____ ” _____ 20__

Received the task:

(signature, last name of the student)

"Financial University under the Government of the Russian Federation"**(Financial University)****SCIENTIFIC ADVISOR'S REVIEW****about the student's work during the training period****final qualifying work for a bachelor's program**

Student _____

(Full Name)

Faculty of Taxes and Auditing and Business Analysis

Department of Taxes and Tax Administration

Direction of training 38.03.01 "Economics"

Profile _____

Topic Title _____

Supervisor _____

(first name, patronymic, last name, position, academic title, academic degree)

1. Compliance of the stated goals and objectives with the topic of the final
qualifying work: _____

2. Compliance of the results obtained with the stated goals and objectives:

3. Ability to conduct research in professional activities (ability to analyze, master
research methods and present results):

4. Characteristics of the use of mathematics tools, mathematical modeling,
calculations, statistical methods, special application software packages, etc. in
work. _____

5. Availability of specific proposals and recommendations formulated in the WRC,
value of the results obtained: _____

6. Degree of independence when working on the thesis (independent presentation and generalization of the material, independent interpretation of the results obtained, validity of the conclusions): _____

7. Formation of competencies in the course of work on the final qualifying work: competencies stipulated by the State Final Certification Program and subject to assessment in the course of completing the final qualifying work have been formed (not formed): _____

8. Share (%) of borrowings in final qualification work: _____

9. Disadvantages in the student's work during the preparation of the final qualifying work: _____

10. The student's final qualifying work _____ meets (does not meet) the requirements for the thesis and can (cannot) be recommended for defense at a meeting of the State Examination Committee:

(I.O. Last name of the scientific advisor)

(signature of the scientific advisor)

" ____ " _____ 202__

Federal state educational budgetary institution higher education
"Financial University under the Government of the Russian Federation"
(Financial University)

Faculty of Taxes, Audit and Business Analysis

Department of Taxes and Tax Administration
Faculty of Taxes, Audit and Business Analysis

**Final qualifying work
on the topic of:**

" _____ "
(title of the final qualifying work's topic)

Direction of training 38.03.01 "Economics"

Educational program _____

Completed by student of the study group

(study group number)

(last name, first name, patronymic in full)

(signature)

Supervisor _____
(academic degree and/or title)

(Full Name of the manager)

The final qualifying work meets the
requirements

Head of Department

Doctor of Economics, Associate Professor

_____ D.I. Ryakhovsky

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