

Federal State Educational Budgetary Institution of Higher Education
"FINANCIAL UNIVERSITY UNDER THE GOVERNMENT
RUSSIAN FEDERATION"
(Financial University)

Department of Taxes and Tax Administration

Machehin V.A., Nazarova N.A.

STATE FINAL CERTIFICATION PROGRAM

for students studying in the direction of preparation 04/38/01 "Economics"

Focus of the master's program

"International Tax Relations"

Syllabus

Moscow 2022

List of competencies, subject to evaluation in the course of the state final certification admission 2021/2022

Competence code and name	The form of the state final certification, within the framework of which the formation of competence is checked
1	2
Ability to abstract thinking, critical analysis of problem situations based on a systematic approach, development of an action strategy (UK-1)	state exam and final qualification work
Ability to apply communicative technologies, to speak a foreign language at a level that allows to carry out professional and research activities, including in a foreign language environment (UK-2)	state exam and final qualification work
Ability to determine and implement the priorities of their own activities in accordance with the importance of tasks, methods of improving its effectiveness (UK-3)	graduation qualification work
Ability to organize interpersonal relations and intercultural interaction, taking into account the diversity of cultures (UK-4)	state exam
Ability to lead the work of the team, make organizational and managerial decisions to achieve the goal, be responsible for them (UK-5)	state exam and final qualification work
Ability to manage a project at all stages of its life cycle (UK-6)	graduation qualification work
Ability to conduct scientific research, evaluate and formalize its results (UK-7)	graduation qualification work
Ability to identify problems and trends in the modern economy in solving professional problems (PCN-1)	state exam and final qualification work
Ability to carry out the formulation of design and research tasks, the development of innovative projects, the choice of methods, information technologies, software tools for their implementation, to create methodological and regulatory documents (PCN-2)	state exam and final qualification work

Ability to apply innovative technologies, methods of system analysis and modeling of economic processes in the formulation and solution of economic problems (PCN-3)	graduation qualification work
Ability to develop methodologies and evaluate the effectiveness of economic projects taking into account risk factors in conditions of uncertainty (PKN-4)	graduation qualification work
Ability to manage economic risks, investments, financial flows based on the integration of knowledge from related areas, to be responsible for the organizational and managerial decisions taken (PCN-5)	state exam and final qualification work
Ability to analyze and predict the main socio-economic indicators, to propose strategic directions for economic development at the micro, meso- and macro levels (PKN-6)	state exam and final qualification work
Ability to develop and participate in financial literacy programs (PNS-7)	graduation qualification work
Ability to identify patterns and trends in the formation of international tax relations and apply them in professional activities (DKN-1/ PC-1)	state exam and final qualification work
Ability to perform professional duties in structuring, organizing and supporting cross-border transactions (DTK-2/PC-2)	state exam and final qualification work
Ability to assess the tax implications of cross-border transactions for international business entities to make financial decisions (DTCs-3/PP-3)	state exam and final qualification work
Ability to calculate taxes in the field of international taxation on the basis of knowledge of current tax legislation and international tax treaties (DTK-4/PC-4)	state exam and final qualification work
Ability to monitor the correctness of calculation, completeness and timeliness of payment of taxes in cross-border transactions (DTK-5/PC-5)	state exam and final qualification work

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Department of Taxes and Tax Administration

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

STATE EXAM PROGRAM

For students studying in the direction of training
38.04.01 "Economics"

Focus of the Master's program
«International Tax Relations»

Moscow 2022

Federal State Educational Budgetary Institution of Higher Education

**"FINANCIAL UNIVERSITY UNDER THE GOVERNMENT
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Department of Taxes and Tax Administration

APPROVED

Vice-Rector for Academic and
methodical work

E.A. Kameneva

"29" November 2022

Machekhin V.A., Nazarova N.A.

STATE EXAM PROGRAM

For students studying in the direction of training

38.04.01 "Economics"

Focus of the Master's program

«International/ Tax Relations»

Moscow 2022

1. List of questions to be submitted for the state exam. List of recommended literature for preparation for the state exam

1.1. Questions based on the content of general professional disciplines

1. Economic growth and economic development: concepts and content, the problem of measurement and indicators.
2. Technological progress and its role in economic development: the theory of cyclical development, the concept of technological modes.
3. Periodization of industrial revolutions, the essence and features of the "fourth industrial revolution".
4. Change of technological modes in the process of long-term development of the world and Russian economies.
5. The core and the key factor of the technological order. The sixth technological order.
6. Technological innovation and social change. Innovation process as creative destruction, overcoming the force of inertia and resistance of the environment.
7. Fundamentals of the theory of economic development of J. Schumpeter, including his views on entrepreneurship and innovation.
8. Information and knowledge in the socio-economic development of society. Knowledge economy. Intellectual capital in the economic growth of the country.
9. Application of digital technologies in managing the development of the economy.
10. The role of the state in ensuring innovation, conditions and infrastructure of innovation activity.
11. Model of endogenous development of economy, technology and population growth.
12. Models of the "vicious circle of poverty": the "vicious circle" of capital shortage according to R. Nurksa, the "vicious circle" of political instability.
13. The concept of the "vicious circle of poverty": H. Leibenstein's theory of quasi-stable equilibrium.
14. The concept of transition to self-sustaining growth W. Rostow.

15. Background and the main content of The Solow Model of Economic Growth: The Role of Savings, Investment, Demographic Change and Technological Progress.

16. Institutions and structure of incentives for economic growth. Sustainable property rights and "long rules" as a condition for growth.

17. Extractive and inclusive economic institutions, and their impact on economic growth. Distribution of economic power and sources of income.

18. Transformation of institutions as a fundamental condition for economic development: "institutional trap", "import" and "cultivation" of institutions.

19. The economic nature of institutions and their role as a condition for economic growth.

20. The problem of interaction between technologies and institutions, their role in creating conditions for innovative activity.

21. Comparative analysis of shock therapy and gradualism as two strategies of economic reforms.

22. The influence of human capital on economic development. National and individual human capital. Human capital as the main factor of innovative economy.

23. Cultural, psychological and social factors of economic growth. Cultural diversity (ethnic, linguistic, religious) and economic development. Cultural capital.

24. Programs of economic growth in modern Russia.

25. Problems of innovations and the phenomenon of entrepreneurship in Russia at the present stage.

List of recommended literature for preparation for the state exam

Main literature:

1. Nureyev, R.M. Russia: features of institutional development: monograph / R.M. Nureyev. - Moscow: SIC Norma, 2011, 2015. - 448 p. - Text: direct. - Same. - 2020. - EBS ZNANIUM.com. - URL: <https://znanium.com/catalog/product/1042417> (date of access: 28.11.2022). - Text : electronic.

2. Nureev, R.M. Economics of development: models of the formation of a market economy: a textbook for stud. Economic. universities and faculties / R.M. Nureev. - Moscow: Norma, 2014, 2015. - 640 p. - Text : immediate. - Same thing. - 2022. - EBS ZNANIUM.com. - URL: <https://znanium.com/catalog/product/1856891> (date of access: 2022.11.28). - Text : electronic.

Additional reading:

3. Dontsova, O.I. Innovative economy. Strategy and tools of formation: a textbook for students. universities, education. e.g. 080100.68 "Economics" (qualification. "Magister") / O.I. Dontsova, S.A. Logvinov; Financial University. - Moscow: Alfa-M, 2015, 2019. - 208 p. – Text : direct. - Same thing. - 2019. - EBS ZNANIUM.com. - URL: <https://znanium.com/catalog/product/1008664> (accessed 2022-11-28). - Text : electronic.

4. Natsional'naya ekonomika : ebnik / pod red. P.V.Savchenko. — 5-e ed., pererab. i dop. — Moskva : INFRA-M, 2022. — 806 p. — (Higher education: Bachelor's degree). — DOI 10.12737/textbook_5951280a39d4a2.01930757. - EBS ZNANIUM.com. - URL: <https://znanium.com/catalog/product/1818634> (date of access: 2022.11.28). – Text : electronic.

5. Raskov, N. V. Ekonomika Rossii: problems of growth and development : monograph / N.V. Raskov. — Moscow : INFRA-M, 2022. — 186 p. — (Scientific thought). — DOI 10.12737/3291. - EBS ZNANIUM.com. - URL: <https://znanium.com/catalog/product/1862608> (date of access: 2022-11-28). – Text : electronic.

6. Socio-economic conditions of transition to a new model of economic growth : monograph / N.Y. Akhapkin, S.A. Bilyak, A.V. Vilensky [i dr.] ruk. author. col. D.E. Sorokin ; ed. by N.Y. Akhapkin, L.V. Nikiforov. — Moscow : INFRA-M, 2017, 2018. — 298 p. — (Scientific thought). - Text : Direct. - Same thing. - 2018.- EBS ZNANIUM.com.- URL:

<https://znanium.com/catalog/product/926809> (accessed 11/28/2022). – Text : electronic.

7. Economics of development: practicum / R.M. Nureev, M. A. Allenykh, P. V. Arefiev [i dr.] ; ed. by R.M. Nureyev; Financial University, Department of Economic Theory. - Moscow: Norma, 2017. - 512 p. - Text : immediate. - Same thing. - 2021. - EBS ZNANIUM.com. - <https://znanium.com/catalog/product/1233217> (accessed 2022-11-28). – Text : electronic.

8. Economic sanctions against Russia and Russian counter-sanctions: costs and benefits of confrontation: monograph / E.G. Busygin [et al.]; Financial University; ed. by R.M. Nureyev. — Moscow: Knorus, 2018 — 254 p. — (Monograph). - Monograph prepared. within the framework of the research on the state assignment of the Financial University for 2017 - Text: direct. - Same thing. - 2023. - EBS BOOK.ru. - URL:<https://book.ru/book/944973> (accessed 2022-11-28). — Text : electronic.

1.2. Questions based on the content of the master's program "International Tax Relations"

1. International exchange of tax information: legal framework, types, trends in the development of national legislation and law enforcement practice.

2. Tax risks of international business structuring (acquisition of assets, shares, participation interests): types, trends and ways of reduction.

3. Tax consequences of capital transfer using persons who do not have independent tax legal personality: partnerships and trusts.

4. Types and methods of resolution of international tax disputes.

5. Regulatory framework and modern practice of applying measures to combat international tax evasion.

6. The concept of the beneficial right to income in international taxation: regulation and practice of the Russian Federation and OECD countries. The history of the formation of the OECD position on the issue of the actual right to income.

7. Taxation of controlled foreign companies: theoretical foundations, legislative regulation and law enforcement practice (Russian Federation and foreign countries).

8. Thin capitalization rules: concept, regulatory regulation, problems of application, trends in judicial practice.

9. Tax burden: calculation algorithm, impact on the entrepreneurial activity of the organization. Russian rules for calculating and paying VAT in cross-border transactions.

10. Impact of indirect taxes on international business activities. Double international value-added taxation.

11. Trends and main directions of improvement of taxation and VAT administration. "Google tax" in the Russian Federation and its analogues abroad.

12. Assessment of the effectiveness of taxation and measures to optimize tax payments.

13. The concept and criteria of residency for an individual and a legal entity in the Russian Federation and foreign countries and in tax treaties.

14. Definition of economic and legal double taxation and double non-taxation. BEPS plan on double taxation and non-taxation.

15. Withholding tax. The "extraterritorial" substance of a tax.

16. Permanent Establishment. Signs and types of permanent representation in the Tax Code of the Russian Federation and tax treaties of the Russian Federation.

17. Model Conventions of OECD, UN, Russia, USA. Features of each of them. Multilateral agreements for the avoidance of double taxation.

18. OECD Model Convention. The structure and basic rules for the distribution of the right to taxation between the two states.

19. Procedure for applying tax treaties of the Russian Federation to individuals.

20. Procedure for applying tax treaties of the Russian Federation to organizations.

21. International tax competition: the concept and causes of occurrence. Harmful tax competition.
22. OECD initiatives to combat aggressive tax planning. BEPS plan.
23. BEPS plan. BEPS Action Plan.
24. Theoretical foundations and mechanism of tax control of transfer pricing.
25. Tax control of transfer pricing in permanent representative offices of foreign organizations (regulation and practice in the Russian Federation and foreign countries).

List of recommended literature for preparation for the state exam

Main literature:

1. Financial and monetary methods of regulation of the economy. Theory and practice: a textbook for universities / M.A. Abramova, L.S. Alexandrova, N.E. Annenskaya [et al.]; Financial University; ed. by M.A. Abramova, L.I. Goncharenko, E.V. Markina. - 3rd ed., ispr. and add. - Moscow: Yurait, 2021 - 509 p. - (Higher education). - Text: direct. - Same. - 2022. - Educational platform Yurait [site]. - URL: <https://urait.ru/bcode/489150> (date of circulation: 23.11.2022). — Text : electronic.
2. Taxes and Entrepreneurship : textbook / L. I. Goncharenko, A. V. Gurnak, L. M. Arkhiptseva [et al.] ; under the scientific ed. of the Doctor of Economic Sciences, Prof. L. I. Goncharenko. — Moscow : Master : INFRA-M, 2020. — 432 p. - (Magistracy). - EBS ZNANIUM.com. - URL: <https://znanium.com/catalog/product/1124347> (date of access: 29.11.2022). - Text : electronic.
3. Polezharova L.V. International taxation: modern theory and methodology: monograph / L.V. Polezharova; Financial University ; ed. by L.I. Goncharenko. - Moscow: Magister, 2016. - 414 p. — Text : direct. - Same thing. - EBS ZNANIUM.com. - URL: <https://new.znanium.com/catalog/product/527708> (date of access: 2022.11.29) - Text : electronic.

4. Polezharova, L. V. Taxation of participants in foreign economic activity in Russia: practicum: a textbook / L.V. Polezharova, A.A. Artemyev; ed. by L.I. Goncharenko. – Moscow : Master's degree: SIC INFRA-M, 2014 – 160 p. – Text: direct. - (Master's degree). - Same thing. - 2019. - EBS ZNANIUM.com. - URL: <https://znanium.com/catalog/product/1013441> (date of access: 2022-11-25). - Text : electronic.

Additional reading:

5. Taxation of organizations : textbook / A.S. Advocates, A.A. Artemyev, O.I. Borisov [i dr.]; Financial University; ed. Dr. Econ. Prof. L.I. Goncharenko. — 2nd ed., pererab. - Moscow : KnoRus, 2021. — 529 p. — (Bachelor's degree). - EBS BOOK.ru. — URL: <https://book.ru/book/938848> (date of access: 2022-11-28). — Text : electronic.

6. Taxes and tax system of the Russian Federation: textbook and practicum for universities / L.I. Goncharenko, A.S. Advocaatova, A.E. Goncharenko [et al.]; Financial University ; Holes. ed. L.I. Goncharenko. — 2nd ed., rev. and add. — Moscow: Yurait, 2021 — 471 p. — (Higher education). - Text: Direct. - Same thing. - 2023. - Legal Education Platform [website]. — URL: <https://urait.ru/bcode/510973> (date of access: 2022-11-29). — Text : electronic.

7. International tax law: textbook and practicum for universities / responsible editors A. A. Kopina, A. V. Reut. — Moscow : Izdatelstvo Yurait, 2022. — 243 p. — (Higher education). — Legal Educational Platform [website]. — URL: <https://urait.ru/bcode/498858> (date of access: 2022-11-29). — Text : electronic.

8. Kashin, V. A. Tax agreements of Russia. International tax planning for enterprises: Monograph / Kashin V.A. - Moscow :Magister, 2016. - 384 p. - EBS ZNANIUM.com. - URL: <https://znanium.com/catalog/product/752402> (accessed 2022-11-29). - Text : electronic.

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

1. www.minfin.ru – official website of the Ministry of Finance of the Russian Federation.
2. www.gks.ru - the 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> – Organisation 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=statistics0000&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. <http://www.znanium.com> - Znanium Electronic Library System

26. <https://www.biblio-online.ru/> - Electronic library system of "YURAIT" publishing house

27. <http://www.book.ru> - Electronic library system BOOK.RU

28. Electronic Library of the Financial University (EB) <http://elib.fa.ru/>

29. Glaz'ev S. Ryvok v prozhezh'. Rossiya v novye tekhnologicheskoi i mirokhozyashvennoe ukoday. ("Collection of the Izborsk Club"). – Moscow: Knizhnyi mir, 2018. – Access mode: <https://clck.ru/UW5YV>

2. Example of practice-oriented tasks

Task 1

The partners intend to implement a joint business project for the production and sale of children's orthopedic shoes. One partner enters the project as a company that is a full tax resident of the UK, and the second is a company that is a full tax resident of Japan. The goods will be sold to the CIS market. The following enterprises are projected to be established:

1. Holding (JV)/Management Company
2. Production

3. Trading company
4. Licensed company (models and developments, trademark)

Enterprises must be located in the following countries (but not more than one enterprise in one country):

1. Luxembourg
2. Russia
3. China
4. Switzerland

Offer a tax-optimal ownership and operations structure for the group.

3. Recommendations for students on preparation for the state exam

Preparation for the state exam should begin with familiarization with the list of questions submitted to the state exam. When preparing answers, use the recommended mandatory and additional literature, as well as lecture notes that you have compiled. When preparing for the exam, it is also recommended to view the tasks performed in the learning process for individual and independent work, practical situational tasks, calculation and analytical work, mini-cases.

In order to assist masters in preparing for the state final exam, the departments conduct review lectures in which problematic issues that have arisen in the modern practice of international taxation are analyzed. Attendance of consultations and review lectures, which are held before the state exam, is mandatory.

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 have any difficulties in preparing for the state exam, please contact the teacher for appropriate explanations.

4. Criteria for assessing the results of state examinations

4.1. Criteria for assessing the knowledge of graduates in the course of answering the theoretical questions of the exam ticket:

The maximum number of points (5 points) for the answer to the theoretical question of the examination ticket is set 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 debatable nature of this problem, as well as deeply and fully reveals additional questions.

The number of points for answering the theoretical question of the examination ticket is reduced if the student does not fully cover the key points of the question, it is difficult to justify certain provisions more deeply, and it is also difficult to answer additional questions on this issue.

The minimum number of points (3 points) for the answer to the theoretical question of the examination ticket is set if the student does not disclose the main points of the question, the logic of the presentation is broken, the answers are not always specific.

The rating "unsatisfactory" (2 points) is given if the material is presented inconsistently, not reasoned, not systematically, the answers to the questions revealed the discrepancy between the graduate's level of knowledge and the requirements of the Federal State Educational Standard in terms of the competencies being formed, as well as additional competencies established by the university.

4.2. Criteria for assessing the skills of graduates in the course of solving practice-oriented tasks:

The maximum number of points (5 points) is set if the graduate has fully coped with the implementation of the practice-oriented task, substantiated the results obtained.

The number of points is reduced if the practice-oriented task is completed, but inaccuracies in the justification of the results are allowed.

The minimum number of points (3 points) is set if the practice-oriented task is basically completed, the correct course of the decision is outlined, but mistakes are made in the process of calculations, calculations, in the formation of conclusions.

The grade "unsatisfactory" (2 points) is given in the event when there is no answer to the practice-oriented task, or there is no solution, which means that the level of training of the graduate does not meet the requirements for the results of mastering the educational program, including additional professional competencies formed by the university.

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Higher education**

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

**METHODICAL RECOMMENDATIONS
on preparation and defense of final qualification works by students**

For students studying in the direction of training
38.04.01 «Economics»

Focus of the Master's program
«International/ Tax Relations»

Moscow 2022

1. General Provisions

1.1. Name of the educational program

Educational program of higher education (EP HE), direction of training 38.04.01 "Economics" , master's program: "International Tax Relations".

These recommendations are in line with the current Regulation on the final qualification work of students in bachelor's and master's programs at the Financial University, which was approved by the Order of the Financial University No. 2203/o of 18.10 2021.

The final qualification work (THESIS) is an independent work of a research nature devoted to solving an urgent problem of theoretical and (or) applied importance, possessing internal unity, containing a set of scientific generalizations, practical recommendations and provisions put forward by the author for public defense, and demonstrating the level of preparedness of the graduate for independent professional activity.

The THESIS is implemented and defended in Russian language, with the exception of educational programs fully implemented in a foreign language.

The THESIS can be performed individually or by several students together (collective THESIS).

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

The essence of the THESIS-startup, the criteria for attributing an entrepreneurial project to a startup, the conditions and features of the preparation of a THESIS-startup, as well as the procedure for protecting the THESIS in the form of a startup and the criteria for its evaluation are determined by the Regulations for

the preparation and protection of the final qualification work performed in the form of a Start Up project (hereinafter referred to as the regulations of the THESIS-startup).

The work should demonstrate the level of preparedness of the graduate for independent professional activity.

The implementation of the THESIS involves the following sequence: the choice of the topic of work by the student and its coordination with the potential manager; preparation and issuance by the department (department) of an order on fixing the topic and appointing the head of the THESIS; drawing up a THESIS plan for students, forming a task plan for the THESIS, its approval by the head of the THESIS and placement by students 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 activity of a particular object of work; identification of problems, development of proposals and recommendations, formulation of conclusions on work; registration of the THESIS in accordance with the established requirements; uploading (placement) of the THESIS to the electronic information and educational environment of the Financial University (hereinafter referred to as the platform) to check the work of the head; passing the procedure of pre-defense of the THESIS (by decision of the head of the department (head of the department)); posting the final version of the THESIS on the platform; checking the final version of the THESIS by the head, preparing and uploading a response to the THESIS, reviewing the THESIS (if necessary); establishing the status of "Admitted to protection" by the head; checking the THESIS for compliance with the requirements and transferring the THESIS and other documents to the state examination commission (hereinafter referred to as the SEC); protection of the THESIS at the meeting of the SEC.

1.2. The planned results of mastering the MASTER's degree in accordance with the Federal State Educational Standards of The University

of Economics 38.04.01 "Economics" (Master's level), Master's program: "International Tax Relations".

Ability to abstract thinking, critical analysis of problem situations based on a systematic approach, development of an action strategy (UK-1)

Ability to apply communicative technologies, to speak a foreign language at a level that allows to carry out professional and research activities, including in a foreign language environment (UK-2)

Ability to determine and implement the priorities of their own activities in accordance with the importance of tasks, methods of improving its effectiveness (UK-3)

Ability to lead the work of the team, make organizational and managerial decisions to achieve the goal, be responsible for them (UK-5)

Ability to manage a project at all stages of its life cycle (UK-6)

Ability to conduct scientific research, evaluate and formalize its results (UK-7)

Ability to identify problems and trends in the modern economy in solving professional problems (PCN-1)

Ability to carry out the formulation of design and research tasks, the development of innovative projects, the choice of methods, information technologies, software tools for their implementation, to create methodological and regulatory documents (PCN-2)

Ability to apply innovative technologies, methods of system analysis and modeling of economic processes in the formulation and solution of economic problems (PCN-3)

Ability to develop methodologies and evaluate the effectiveness of economic projects taking into account risk factors in conditions of uncertainty (PKN-4)

Ability to manage economic risks, investments, financial flows based on the integration of knowledge from related areas, to be responsible for the organizational and managerial decisions taken (PCN-5)

Ability to analyze and predict the main socio-economic indicators, to propose strategic directions for economic development at the micro, meso- and macro levels (PKN-6)

Ability to develop and participate in financial literacy programs (PNS-7)

Ability to identify patterns and trends in the formation of international tax relations and apply them in professional activities (DKN-1/ PC-1)

Ability to perform professional duties in structuring, organizing and supporting cross-border transactions (DTK-2/PC-2)

Ability to assess the tax implications of cross-border transactions for international business entities to make financial decisions (DTCs-3/PP-3)

Ability to calculate taxes in the field of international taxation on the basis of knowledge of current tax legislation and international tax treaties (DTK-4/PC-4)

Ability to monitor the correctness of calculation, completeness and timeliness of payment of taxes in cross-border transactions (DTK-5/PC-5)

The list of knowledge, skills, possessions that a graduate in the direction of training 38.04.01 "Economics", the program "International Tax Relations" must demonstrate to confirm the mastered competencies:

Know: the main provisions of the theory of international taxation; principles and methods of international tax relations; various approaches to international tax planning.

Be able to: make effective management decisions in international tax relations.

Own: methods of international tax planning; practical skills and methods of scientific solution of issues of building effective international tax relations.

2. Definition of THESIS topic

The list of topics of final qualification works (hereinafter referred to as the THESIS) 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 approved at a meeting of the Board of the Department.

The Department brings to the attention of students a list of topics of the THESIS:

for all forms of training in master's programs - no later than October 1 of the first year of study.

The list of topics is posted on the page of the department's website on the Internet. On the page of the site in the above terms, the department also places schedules for the preparation of the THESIS for all students in master's programs of the corresponding form of education.

Assigning the topic to the student is carried out on the basis of his personal application addressed to the head of the department in the form according to Annex 1.

The topic of the THESIS is chosen by the student taking into account scientific interests, the intended place of practical training and the possibility of collecting (obtaining) practical material.

The list of topics of the THESIS and the possibility of choosing a research topic for students under targeted training contracts should take into account the profile of the organization with which the agreement on targeted training has been concluded and further employment is expected.

The student has the right to propose his own THESIS topic that meets the requirements of the direction and profile (orientation) of training, providing an application addressed to the head of the department with a justification of the feasibility of its development, as well as to propose as the topic of the THESIS the entrepreneurial project implemented by him.

The head of the department has the right to accept the proposed topic, reasonably reject the initiative topic of the THESIS or, with the consent of the student, reformulate it.

The procedure for agreeing and approving the topic of the THESIS on the basis of an entrepreneurial project is determined by the regulations of the THESIS-startup.

2.1. Indicative list of THESIS topics

1. Trends in avoidance of double non-taxation in cross-border transactions
2. Current trends in the development of international taxation of us cross-border companies
3. Cambodia's International Tax Policy
4. International Taxation Policy of the Russian Federation
5. International taxation of income from operations with securities abroad
6. OECD Model Convention for the Avoidance of Double Taxation in Modern Conditions
7. Model UN Convention for the Avoidance of Double Taxation in Modern Conditions
8. Implementation of the project to combat base erosion and profit transfer (BEPS) in selected countries
9. International taxation of the digital economy: modern trends
10. Taxation policy of organizations when making transactions with companies of low-tax jurisdictions
11. International taxation of transnational organizations: legislative aspect and practice of application
12. Harmonization of international tax rules of the member countries of the Eurasian Economic Union
13. Comparative analysis of the rules of international taxation of the CIS countries
14. Improving the mechanism of tax control of cross-border operations
15. Taxation in Special Administrative Regions: Current International Trends and the Russian Approach
16. Comparative analysis of the rules of international taxation of the countries of the Eurasian Economic Union
17. Tax risks of the company in international relations: analysis and practice of prevention
18. Development of tax administration of foreign organizations operating in the territory of the Russian Federation

19. Actual right to income in Russia: practice of application and formation of doctrine.

20. Current trends in the development of thin capitalization rules as a result of the implementation of the project to combat base erosion and profit transfer (BEPS)

21. Comparison of tax policy in the field of international taxation of the Russian Federation and the PRC

22. Cross-country reporting practices

23. Limitation of benefits under international agreements on avoidance of double taxation

24. Initiative topic of the student, agreed with the supervisor and supervisor of the master's program

2.2. Timing of selection and approval of the THESIS topic

The student is obliged to choose the topic of the THESIS, coordinate it with the potential head of the THESIS and transfer to the department:

full-time study in master's programs no later than November 15 of the first year of study; for full-time part-time and part-time forms of study in master's programs - no later than December 15 of the first year of study.

The completed application can be sent to the department by e-mail with the obligatory reflection of the fact and date of coordination with the potential head of the THESIS.

The assignment of topics to the heads of the THESIS is carried out by the department in accordance with the pedagogical load of a particular teacher and the time norms for calculating the educational load of pedagogical workers, the scientific interests of the head, as well as taking into account his consent to the student's application. The head of the THESIS is appointed from among the teaching staff belonging to the teaching staff of the department. Highly qualified teachers (usually with academic degrees and academic titles) are involved in the leadership of the THESIS.

On the basis of applications for the consolidation of THESIS topics, agreed with potential THESIS managers and signed by the head of the department, the

department prepares a draft order on the assignment of THESIS topics and THESIS managers to students (consultants, if necessary).

Assignment of topics and leaders of the THESIS to students (if necessary, consultants) is carried out by the order of the Financial University:

full-time study in master's programs no later than December 15 of the first year of study; for full-time part-time and part-time forms of study in master's programs - no later than January 30 of the first year of study.

2.3. Timing of changes or clarification of the topic of the THESIS

In exceptional cases, a change in the topic of the THESIS is possible no later than 1 month, and clarification of the topic - no later than 10 calendar days before the start date of the GIA, determined by the calendar training schedule, on the basis of the student's application agreed with the head of the THESIS, drawn up in the name of the head of the department, with justification of the reason for the adjustment. A change or clarification of the topic is made by the order of the Financial University.

3. Directing and supervising the preparation of the THESIS

The duties of the head of the THESIS include:

assistance to the student in drawing up a THESIS plan, formation and approval of the task plan for the THESIS in the form according to Annex 2;

advising the student on the selection of literature, information and factual material;

assistance in the choice of research methodology;

conducting systematic consultations with students on the problems of work, providing qualified recommendations on the content of the THESIS;

continuous monitoring of the preparations for the THESIS in accordance with the THESIS timetable and plan;

monitoring the quality of THESIS preparation and making a decision on the placement by students of the completed THESIS in electronic form (hereinafter referred to as THE ECRC) 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 informing the head of the department with a memorandum, as well as the leadership of the faculty (institute) in case of violation by the student of the schedule for the preparation of the THESIS or the deadlines for placing the THESIS on the platform for the application of disciplinary measures provided for by the Internal Labor and Internal Regulations of Students, approved by the Order of the Financial University dated 15.07.2013 No. 1335 / o;

verification of the posted work, including the analysis of the report of the anti-plagiarism.university system for the presence of borrowings;

making a decision 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 THESIS according to the forms established by the department in accordance with Appendix 3 for master's programs;

advising the learner in the preparation of the presentation and report for the protection of the THESIS;

presence at the defense of the THESIS, 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 of another department (department) of the Financial University to advise the student in coordination with the head of the relevant department (head of the relevant department), and when performing THESIS-start-ups from among business representatives, practitioners - partners of the educational program and other interested structures.

The consultant is obliged to:

provide consulting assistance to the student in choosing a research methodology, selecting literature, information and factual material; give qualified recommendations on the content of the consulted issue;

monitor the implementation of the THESIS in terms of the content of the issue being advised.

A student in the framework of the THESIS preparation is obliged to:

select and agree with the potential leader on the topic of the THESIS;

develop a plan and agree with the appointed manager on the task plan for the THESIS, as well as post it for approval by the manager on the platform no later than 15 calendar days from the date of issuance of the order on fixing the topic of the THESIS;

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

search through bibliographic and other sources, including foreign ones, build the logic of the work, trace the evolution of the subject area of knowledge, summarize 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 the identified problems on the subject and object of research, to formulate methodological and practical recommendations.

in addition to this student in the master's program, it is necessary in the process of working on the THESIS to put forward and argue hypotheses, justify the author's position, obtain scientific results in the process of working on the THESIS and test them in the format of speeches at scientific and scientific-practical conferences, forums, round tables, etc., participation in competitions of scientific works, grants, etc., publication of scientific results in scientific publications (collections of works, monographs, periodicals, etc.);

communicate regularly with the THESIS Manager and the consultant (if any) and inform him about the work done;

formalize the THESIS in accordance with the established requirements; upload (post) the THESIS to the platform for verification of the work by the manager;

inform the manager about the placement of the THESIS on the platform;

undergo the pre-defense procedure of the THESIS (when establishing the pre-defense procedure by the head of the department;

place the final version of the THESIS on the platform;
prepare a report and (or) presentation for the protection of the THESIS,
coordinate them with the supervisor.

Department (department) within the framework of its powers:

develops methodological recommendations that define the rules for preparing
for the protection of the THESIS and the criteria for assessing the THESIS;

establishes the terms of preparation and registration of work by chapters
(schedule for the preparation of the THESIS), informs students about the approved
schedule for the preparation of the THESIS, posting it on the website of the unit on
the Internet;

prepares and initiates a draft order on the assignment of topics and leaders of
the THESIS to students (if necessary, consultants);

monitors the regularity and quality of interaction between students and
THESIS managers, as well as the preparation of the THESIS; in case 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);

can clarify and supplement the feedback form of the head on the work of the
student, informing the leaders of the THESIS about the changes no later than 1
month before the start of the GIA;

have the right to organize and conduct a preliminary defense of the THESIS;

controls the timely placement of the THESIS by students, informs the dean of
the faculty (director of the institute) about the absence of the THESIS of the student
on the platform;

sends the THESIS and other documents to the state examination commission.

The Faculty (Institute) within the framework of its powers:

monitors the preparation of the THESIS;

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

prepares and initiates a draft order on the admission to the GIA of students
who do not have academic debt, who have fully completed the curriculum or

individual curriculum for the educational program of higher education, as well as timely placed the THESIS on the platform;

prepares and initiates a draft order on the expulsion of a student from the Financial University as having failed to fulfill the obligations for the conscientious development of the educational program and the implementation of the curriculum.

4. Structure and content of the THESIS

4.1. THESIS must meet the following requirements:

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

- theoretical, analytical and practical components;

- the use in the analytical part of the study of statistical information, a reasonable set of methods and techniques that contribute to the disclosure of the essence of the problem;

- the integrity of the work, which is manifested in the coherence of its theoretical and practical parts;

prospects of the study:

- the presence in the work of material that can become a source of further research;

- sufficiency and modernity of the used bibliographic material.

4.2. The THESIS should include the following sections:

cover page (in the form according to Annex 4);

content;

introduction;

the main part, structured into chapters and paragraphs;

conclusion;

a list of sources used;

Applications (if any)

4.3. The recommended volume of THESIS for students in master's programs is from 80 to 100 pages, excluding applications.

When performing a collective THESIS, the amount of work can be increased for master's programs - up to 100 - 150 pages without taking into account the annexes.

4.4. The content of the THESIS sections, as well as the requirements for its design

The table of contents contains the headings of sections, chapters and paragraphs, as well as the pages from which they begin.

The introduction substantiates the relevance of the THESIS topic, the degree of its development; purpose, objectives, object and subject of research; the range of problems under consideration, the information base is described, the methods of scientific research are chosen, the theoretical and practical significance of the work is necessarily reflected.

Primary is the object of research (a broader concept) - the process or phenomenon chosen for study, i.e. the object of research is what the scientific search is aimed at. The subject of research (some particular, aspect of the object) is considered to be the one of the parties or properties of the object of study that is directly subject to study. The subject of research is most often close to the formulation of the topic.

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

Tasks follow from the general goal, their definition begins with the terms of research actions: study, clarify, analyze, find out, summarize, identify, prove, implement, determine, find, describe, establish, develop, develop, experimentally prove, etc. The formulation of tasks must be done as accurately as possible and usually the wording reveals the content of chapters, paragraphs of the THESIS (no more than 5 tasks).

As a test of the results of the study (a priority for undergraduates), the introduction also indicates the participation of the student in research: grants,

competitions, speeches at conferences, round tables and other scientific events, the implementation of the KIR within the framework of the state task or under contracts with organizations; available scientific publications on the research topic.

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

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

The main part of the THESIS 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 titles of the chapters. The wording should be concise and reflect the essence of the chapter (paragraph).

The bulk of the THESIS of Master's programs may include three chapters. The number of chapters and paragraphs in a chapter is determined by the student together with the manager when drawing up a work plan for the THESIS.

When preparing the main part of the final qualification 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 the material without indicating the source qualifies as plagiarism.

The first chapter contains historical, theoretical and methodological aspects of the problem under study. It contains an overview and analysis of the sources of information used on the topic of THESIS, the disclosure of the object and subject of research, various theoretical concepts, accepted concepts and their classifications, as well as its reasoned position on this issue.

The information contained in this chapter should give a complete picture of the state and degree of knowledge of the problem posed. Within the framework of the chapter, in particular, the conceptual apparatus is summarized and systematized, a critical assessment of existing concepts and their clarification is given,

classifications of basic concepts according to various criteria are given, theoretical concepts and the evolution of the views of the scientific community on the subject of research are described, as well as available means and methods of measuring and solving the problem under consideration; characterizes the degree of elaboration of the problem in Russia and abroad, etc.

The writing of the first chapter is carried out on the basis of pre-selected literary sources, which cover issues that to one degree or another reveal the topic of the THESIS. Particular attention should be paid to legislative, regulatory and special documentation devoted to issues related to the subject and object of research.

The volume of this chapter should be 30 - 35% of the total volume of the THESIS.

The first chapter ends with a justification of the need to conduct the analytical part of the work,

The chapter should have a title that reflects the substance of the material contained therein. It is not allowed to put the headings "Theoretical part", "Review of literary sources", etc. as the title of this chapter.

The second chapter of the THESIS analyzes the features of the object of study, as well as the practical aspects of the problems considered in the first chapter of the THESIS. The second chapter is devoted to the analysis of practical material collected during the production (including pre-diploma) practice.

It contains:

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

comparative analysis with current practice (on the example of a number of organizations, industry (industries), region (regions), country);

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

assessment of the effectiveness of the decisions made (on 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 to develop specific activities and proposals for the improvement and further development of the research object. All proposals and recommendations should be specific. Analysis of the current state of the problem under study includes the characteristics of the object under study of varying degrees of depth, depending on the goals and objectives, consideration of possible causes that interfere with the effective functioning of the object under consideration.

The practical part of the work should contain calculations independently carried out by the student, the compiled illustrative material: drawings (graphs, diagrams, diagrams), 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 be, as a rule, 30 - 45% of the total volume of the THESIS.

The third chapter discusses and substantiates the directions of solving the identified problems, proposes ways to solve the problem under study (developed); specific practical recommendations and proposals for improving the phenomena and processes under study (developed) (if the THESIS consists of two chapters, the content of the third chapter indicated here is reflected in the second practical chapter). In this chapter, independent conclusions should be drawn and economic calculations presented.

The volume of the third chapter should be, as a rule, 20-30% of the total volume of the THESIS.

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

The volume of the conclusion should be, as a rule, up to 5 pages, The conclusion is the basis of the report of the student on the protection of the THESIS.

The list of sources used should contain information about the sources that were used or have been studied in the preparation of the THESIS (at least 70 titles for master's programs) and characterizes the student's awareness of the problem under study.

The list of sources used should be 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 sequence);

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

normative acts, instructions (in the same order);

other official materials (resolutions-recommendations of international organizations and conferences, official reports, official records, materials of judicial practice, etc.);

monographs, textbooks, textbooks (in alphabetical order);

abstracts of dissertations (in alphabetical order);

scientific articles (in alphabetical order);

literature in a foreign language (in alphabetical order);

internet sources.

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

5. Requirements for registration of the THESIS

5.1. 1) The THESIS is drawn up in accordance with GOST R 7.0.5-2008 (Bibliographic reference), GOST 7.32-2017. (System of standards for information, library and publishing. Report on research work. Structure and rules of design), GOST R 7.0.100-2018. (Bibliographic description).

(2) THESIS should be submitted electronically in A4 format. The text is made after one and a half (1.5) line spacing (without introducing additional line spacing before and after), font - TimesNewRoman, black, size No. 14, without applying bold, italic highlighting and fill with color throughout the work (including in tables);

margins: right - 15 mm, upper and lower - 20 mm, left - 30 mm;

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

Example:

INTRODUCTION

chapters should be numbered in Arabic numerals and indented (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 from chapters are not separated by interline indentation; each chapter of the work begins with a new page; paragraphs are not divided into component parts, go sequentially after each other and do not start with a new page;

Example:

Chapter 1. Theoretical foundations of tax management

1.1. The concept of tax management

or

CHAPTER 1. THEORETICAL FOUNDATIONS OF TAX
MANAGEMENT

1.1. The concept of tax management

6) paragraphs should be separated from each other by 1-1.5 indentation (the end of the previous paragraph from the title of the subsequent paragraph). The title of the subsequent paragraph should not be indented from the paragraph itself.

Example:

..... Price of cadastral value: it is not necessary to take into account not only technical features of real estate but also its territorial location, category, and other details affecting its value.

2.2. Analysis of practice in relation to disputed taxation objects

In the present time, there are many disputes between taxpayers and the tax authorities regarding correctness of tax valuation of real estate.

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

Example:

As part of the reform of such a taxation, a new legal tax is introduced, a tax on non-movable property, which replaces three existing taxes:

- Property tax on organizations;
- Property tax on the physical property of persons;
- income tax.

5) graphs, diagrams, diagrams are located directly after the text that has a link to them, and are aligned exactly in the center of the page, without paragraph indentation, the name is placed under them, written without quotation marks, without paragraph indentation and contains the word "Figure" without quotation marks and an indication of the serial number of the figure without the sign "No", the point at the end of the name is not put, after the name is put 1-1.5 line indentation.

Example:

According to the results of the second and three stages, the law was amended as Taxation of the property of the physical persons, and the review of principles (Figure 1).

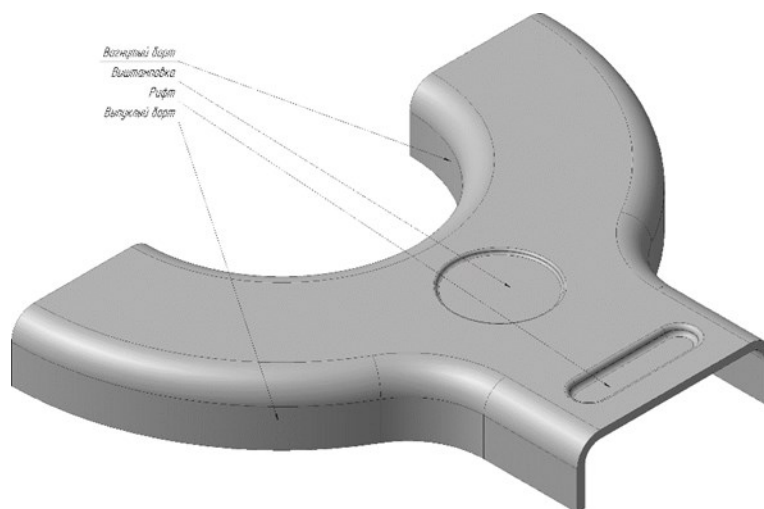


Figure 1. Picture title¹

The start of the experiment is connected with the adoption of the Federal law of 28.07.2004 No. 92-FZ. This law continued implementation of the 'de' experiment at the final stahe.

6) digital material should be drawn up in the form of tables. Tables are used for clarity and convenience of comparing indicators. All tables in the THESIS should be referenced. The reference should type the word "table" with its number

Tables are placed immediately after the text in which it is mentioned for the first time, or on the next page. The name of the table, if any, should reflect its content, be accurate, concise. The name should be placed above the table (width alignment), without paragraph indentation in one line with its number through a dash. If the name of the table spans two rows or more, it should be written in one line spacing.

When transferring a 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,

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

and above the other parts on the left you should also write "Continuation of the table" with its number indicating its number. It is allowed to apply a font size in a table smaller than in the main text, but not less than 10 sizes. When dividing the table into parts, it is allowed to replace its head or sideways with the numbers of graphs and rows, respectively. At the same time, the columns and (or) rows of the first part of the table are numbered with Arabic numerals (more detailed information on the rules for the design of tables can be found in GOST 7.32-2017).

Example:

Table 1 – Table name²

		Elements			
No.		A	B	C	D
	1				
	2				
	3				

(when you break the table and move to the next page)

Continuation of table 1

		Elements			
No.		A	B	C	D
	4				

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

(7) Annexes must begin on a new page, be arranged and numbered in the order in which references appear in the text, and have a title indicating the word "Annex" without quotation marks, its serial number and title. If there is only one annex to the THESIS, then the title of the structural element should be called "ANNEX" (without quotation marks) and after it Annex 1 should not be indicated, but the name of the annex should be placed immediately;

Example 1:

ATTACHMENTS

ATTACHMENT 1

Attachment Name

Example 2 (if 1 is attached to the THESIS):

ATTACHMENT

Attachement Name

(11) Formulas should be placed in the middle of the line and indicated by ordinal numbering throughout the work in Arabic numerals in parentheses in the rightmost position on the line:

$A+B=C$ (1)

References to formula sequence numbers are given in parentheses (**example:** formula (1) provides a calculation of the tax burden).

8) pages are numbered with Arabic numerals, through numbering throughout the text, size 12, TNR style. The title page is included in the general page numbering, but the page number on the cover page is not put (so that the page number is not displayed on the title, a "special footer 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 sheet. Annexes are not included in the established scope of the THESIS, however, page numbering covers them;

9) the use of markers in the enumeration in the text (•, ○, ▪, ►, √, etc.) is not allowed (only the following characters are allowed in the enumeration: "-", "1), 2), 3)..", "a), b), c)...");

Example:

The main elements of taxes:

- Taxpayers;
- object of taxation;
- Tax base...

or

Principles:

- (a) Savings;
 - b) legality...
-

10) footnotes are formatted as footnotes (links -> insert a footnote), the font is selected by TimesNewRoman, black, size No. 12, single-spacing, paragraph indent 1, footnotes are numbered in Arabic numerals in compliance with through numbering throughout the text;

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

12) automatic word wrapping in the work is not allowed;

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

(14) After the conclusion, the following entry shall be made in the work:

"This work was done by me independently"

5.2. The head of the THESIS necessarily analyzes the THESIS report formed by the system " Антиплагиат, ВУЗ ". In case of detection of borrowings (excluding citations) in the amount of more than 15%, the head of the THESIS analyzes the text for compliance with the norms of lawful borrowing³ and decides on the legality of using the borrowed text in the THESIS. If necessary, the manager has the right to additionally check the work for the presence of borrowings. In case of detection of the fact of illegal borrowing in the preparation of the THESIS, the work is returned by the head of the THESIS to the student for revision.

If the manager's requirements for finalizing the THESIS and posting work, the report on which repeatedly shows more than 15% of borrowings (excluding citations), the manager, as a rule, prepares and places a negative response to the work.

An expert assessment of the level of borrowing in the THESIS is reflected in the response of the head of the THESIS.

5.3. The student is obliged to place a fully completed, issued in accordance with the requirements, as well as agreed with the head of the THESIS in electronic form on the platform, no later than 10 calendar days before the start of the GIA according to the calendar schedule approved annually by the order on the organization of the educational process.

Placement of E-THESIS and its further review and admission 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 13.09.2021 No. 1853 / o.

5.4. Uploading the E-THESIS on the platform from the personal account means confirmation of the independence of the work performed, similar to the handwritten signature on the title, and also confirms consent to the processing of personal data, placement and storage of the THESIS.

³ Legitimate borrowing is the use of a part of the necessary text with a mandatory indication (link) to the original author and the source of the borrowing (see below): On plagiarism in dissertations for a degree, - 2nd edition, revised and supplemented. - Moscow: MII, 2015. - p. 16).

5.5. If the student has not posted on the E-THESIS platform within the prescribed time, the head of the department informs the dean of the faculty (director of the institute) by a memorandum about the violation of the deadlines for submitting the THESIS and the need to prepare an order to expel the student from the Financial University as not having fulfilled the obligations for the conscientious development of the educational program and the implementation of the curriculum, including the preparation of the THESIS.

6. Preparation for the protection and defense of the THESIS

6.1. After placing on the platform fully completed, designed in accordance with the requirements of the E-THESIS, the manager makes a written review of the work of the student during the preparation of the THESIS and places it on the platform.

6.2. In case of satisfaction of the E-THESIS with all the requirements, in the absence of comments that do not allow the work to be defended, the head shall ensure the admission of the THESIS to the defense, establishing the status "Admitted (-a) to defense".

The status "Admitted to defense" is established by the head of the THESIS and in the event of a negative response from the head written by him, as well as in case of non-fulfillment of certain requirements for the design or content of the work and the inability to correct it (for example, due to the end of the period of placement of work). These discrepancies are reflected in the supervisor's recall before the status is established. Establishing the status excludes the introduction by the student or manager of changes to the THESIS, as well as the downloading of new versions of files.

Posting the supervisor's recall and establishing the status of "Admitted to protection" is similar to the handwritten signature of the manager at work and is carried out no later than five calendar days before the date of protection of the THESIS.

6.3. THESIS for master's programs, as well as THESIS-startup are subject to mandatory review. For review, the THESIS is sent by the department (department) to one or more reviewers. Reviewing is carried out by persons whose activities correspond to the orientation of the master's program from among the scientific and pedagogical workers of third-party organizations (usually having a degree) and (or) practical workers with at least 3 years of experience. Requirements for reviewers of THESIS-startup are determined by the regulations of the THESIS-startup.

6.4. The reviewer conducts an analysis of the THESIS and submits to the department (to the department) a written review of the specified work. If the THESIS is interdisciplinary, it is sent to several reviewers.

6.5. The review must be uploaded to the platform before the manager establishes the status of "Admitted to defense" and no later than 5 calendar days before the date of the defense to familiarize the student with the review.

6.6. The head of the department, following the results of admission by the head of the THESIS to the defense, checks it for compliance with the requirements and establishes the status "Meets the requirements / Does not meet the requirements" on the platform in relation to the THESIS.

6.7. Receiving a negative review from the manager, a negative review or the status of "Does not meet the requirements" is not an obstacle to the submission of the THESIS for protection, but is necessarily voiced during the defense of the work.

6.8. In order to monitor the readiness of the student to defend the THESIS, the department has the right to organize and conduct a preliminary defense of the THESIS.

The tasks of the THESIS pre-defense are to assess the compliance of the THESIS text and the report with the stated topic, the completeness of the disclosure of the stated goals and objectives, the timely identification of shortcomings and shortcomings that arose during the implementation of the THESIS, as well as to obtain recommendations on the work and assistance in formulating the main

provisions and conclusions of the THESIS for the speech of the student on the defense.

The procedure and timing of the pre-defense of the THESIS are determined by the department and are brought to the attention of students and leaders of the THESIS no later than 7 calendar days before the date of its conduct.

6.9. The final stage in the preparation of the THESIS is its protection.

6.10. Students who do not have academic debt and who have fully completed the curriculum or individual curriculum for the relevant educational program of higher education, who have timely placed the THESIS on the platform, who successfully passed the state exam or who were absent from the state exam for a good reason are allowed to defend the THESIS.

6.11. The responsible employee of the department sends the EVKR together with the written response of the head of the THESIS, the review (if the review is mandatory), as well as other documents (additional annexes, the report of the plagiarism system, etc., if any) 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 THESIS defense.

6.12. The protection of the THESIS is carried out in accordance with the time established by the schedule for conducting state attestation tests at a meeting of the SEC in the relevant area of training.

6.13. Defense of the THESIS is carried out in full-time format.

According to the programs of higher education with the use of exclusively e-learning and distance educational technologies, as well as in other exceptional cases, by decision of the rector of the Financial University, the protection of the THESIS can be carried out using distance educational technologies in the videoconference mode. The protection procedure in this case is determined by the Regulations for conducting the state final certification at the Financial University for bachelor's and master's degree programs using distance educational technologies, approved by the order of the Financial University dated 15.10.2020 No. 1838/0.

6.14. The procedure for the protection of the THESIS includes:

- Opening of the meeting of the SEC (Chairman);
- reports of students, the maximum duration of which depends on the level of the mastered program of higher education.

For students in master's programs - no more than 15 minutes. The specific maximum time for the THESIS report is announced by the Chairman of the SEC before the start of the work of the SEC; questions of the members of the commission on the THESIS and the report of the student, as well as related topics.

When answering questions, the student has the right to use his work; speech by the head of the THESIS or, in his absence, hearing the text of the review with the obligatory reflection of the comments and opinion of the head on the possibility of recommending the THESIS for protection; presentation of the reviewer(s) of the THESIS (if the review is mandatory) or, in case of his (their) absence, listening to the text of the review(s); the final word of the student, which includes responses to the comments of the head of the THESIS and the reviewer (if review is mandatory).

6.15. The specifics of the THESIS defense of students with disabilities are determined by the procedure for conducting state final certification for bachelor's and master's 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 THESIS defense, the SEC takes into account:

individual assessment by the members of the SEC of the content of the work, its defense, including the report, answers to the questions of the members of the SEC;

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

assessment by the head of the THESIS of the student's work during the preparation of the THESIS, the degree of its compliance with the requirements for the THESIS, the number and severity of comments;

assessment of the reviewer (with the obligation to review) for the work as a whole, taking into account the availability of scientific results;

availability of published works on the topic of THESIS in scientific journals;
the presence of confirmation of testing the results of the study in the form of a certificate of implementation, participation with reports at scientific events (mainly 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 THESIS defense by students is determined by the grades "excellent", "good", "satisfactory", "unsatisfactory" and is recorded in the minutes of the meeting of the SEC.

6.18. Based on the results of the THESIS defense, the student has the right to submit a written appeal to the Appeal Commission about the violation, in his opinion, of the established procedure for the protection of the THESIS. The appeal is submitted personally by the students to the Appeals Commission no later than the next working day after the announcement of the result of the THESIS defense.

The form of the application to the appeal commission, as well as the procedure for conducting an appeal, is determined by the procedure for conducting state final certification for bachelor's and master's 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 not passed the state attestation test in the form of protection of the THESIS in connection with non-appearance for a valid reason (temporary disability, performance of state, public or official duties, summons to court, transport problems (cancellation or significant delay of the flight)) have the right to undergo it within 6 months after the completion of the GIA. The student must submit a document confirming the reason for his absence no later than 2 days after the reasons for his absence have disappeared.

6.20. Students who have not passed the state attestation test in the form of the THESIS defense due to failure to appear for an unreasonable reason or in connection with the receipt of an "unsatisfactory" grade are expelled from the Financial University with the issuance of a certificate of study as having not fulfilled the

obligations for the conscientious development of the educational program and the implementation of the curriculum.

7.Implementation of the collective THESIS

7.1. Collective THESIS is a joint development of a complex topic by several students (usually no more than 3 people) on one object of research. At the same time, each student determines his subject of research or develops individual components of the topic.

Collective THESIS makes it possible to reveal the object of research from different angles, to solve a problem or task at the junction of research areas or areas of training.

7.2. Collective THESIS can be carried out in the following cases:

7.2.1. Coordinated development of one complex topic, performed by several students of the same direction of training, on the instructions of organizations, state and municipal authorities. The need for collective performance of work should be justified by the breadth of the research goal, the multiplicity and variety of tasks that are set for students who are ready to perform this topic, and most importantly, the impossibility or complexity of dividing the work into several independent topics with their own subjects of research.

7.2.2. Joint development of one interdisciplinary topic by several students of different profiles (orientation) and (or) areas of training. Interdisciplinarity, as a rule, is revealed either within the framework of the project topic of a commercial organization or state and municipal authorities, or within the framework of the implementation of an entrepreneurial project, any of which affects different areas (aspects) of the problem that needs to be solved (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 timing of the selection of the research topic (including within the framework of the proposed draft tasks of organizations) are determined and approved by the department.

7.4. In the student's application, issued in accordance with Annex 1, all the

intended participants in the work are listed.

7.5. When performing a collective THESIS within one area of training, it is optimal to appoint one head of this work.

As part of the joint development of one cross-cutting theme, one THESIS leader is appointed, within the framework of the area of training that is a priority for the implementation of the goal. In addition, the team may be appointed a co-manager or consultant in the adjacent direction (directions) of preparation for the implementation of the project.

7.6. The order on the approval of the topic of the collective THESIS and the appointment of the head (co-head and consultant - if any) is prepared by the department, the full-time employee of which is the head of the THESIS. In the case of the implementation of the collective THESIS by several students of different faculties, the order to approve the topic of the collective THESIS is agreed with all deans and signed by the dean of the faculty, whose department prepares a draft order.

7.7. In order to implement the collective THESIS and clearly define the contribution of each participant in achieving the goal, a task plan for the collective THESIS is formed, indicating the role and tasks of each student in the implementation of the THESIS goal. The leader (having agreed with the co-leader) issues and signs the task plan for the THESIS to each member of the collective THESIS.

7.8. Effective implementation of the set goal of the collective THESIS is possible with the organization of a single place for practical training.

7.9. The head together with the co-head (consultant - if any) act as curators of the collective THESIS, carrying out the delimitation of spheres, coordination and coordination of the actions of students, ensuring interpersonal relations in the process of preparing the THESIS, isolating the role of each in the final result, building the speeches of each participant in the defense of the THESIS.

7.10. If there is a 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 is prepared and posted on the portal a review of the joint work of students during the preparation of the collective THESIS for master's programs, taking into account and describing the individual contribution of each student.

7.12. In order to organize the protection of the collective THESIS with students of different directions, one SEC is formed at the Financial University, including practitioners of the relevant areas of training, usually with experience in entrepreneurial activities, development, promotion and financing of a product or idea, chaired by a specialist in the direction of training that is a priority for the implementation of the goal.

7.13. The procedure for protecting the THESIS-startup takes place in accordance with the previously described regulations, and also additionally provides for the following:

7.14. Students are defended sequentially one by one in accordance with the logic of the parts of the work performed by them with the presentation of the corresponding part of the work, handouts, presentation and report.

7.15. Questions are asked to each participant of the collective THESIS either immediately after his speech, or following the speeches of all team members.

7.16. Speech by the head of the THESIS, co-head (consultant - if any) with the disclosure in the speech of the role and individual contribution of each participant in the THESIS.

7.17. The procedure for the protection of collective THESIS and the drafting of protection protocols should provide an opportunity to assess the participation of each student in the preparation of the THESIS and the answers to additional questions.

FINANCIAL UNIVERSITY
Department of Taxes
and Tax Administration of the
Faculty of Taxes, Audit and
Business Analysis

Head of Tax and Tax Administration Department
D.I. Ryakhovsky, Doctor of Economic
Sciences, Associate Professor

AGREED

(Signed)
(surname)

" _____ " _____

(surname of the acting student)

Faculty of Taxes, Audit and Business
Analysis / Institute of Online Education

(Study Group No.)

Phone _____

E-mail _____

APPLICATION

Please assign me the topic of the THESIS " _

The Regulations on the final qualification work for the bachelor and master programs at the Financial University, the schedule for the implementation of the THESIS, as well as 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 are familiarized (a).

" _____ " _____

student's signature

I.O. Surname

Agreed:

SUPERVISOR of THESIS

(Signed) (Acting Name)

« » 202__y.

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

CLAIM
Head of THESIS

(position, academic degree, academic
title)

NAME
(Signed) (Acting Name)

« » _____

PLAN – TASK
for the final qualification work

Student _____
(surname, name, patronymic)

The topic of the final qualification work " _____ No __

Target installation: __

THESIS 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

BIBLIOGRAPHY

APPLICATION

Additional recommendations of the THESIS Supervisor on the conduct of the study: __

the student's signature Name of the student

**Federal State Educational Budgetary Institution of Higher Education
"FINANCIAL UNIVERSITY UNDER THE GOVERNMENT
RUSSIAN FEDERATION"
(Financial University)**

SUPERVISOR'S FEEDBACK

**on the work of the student during the preparation of the final
qualification work on the master's program**

Student ___

Faculty/Institute ___

Department _____

Training direction ___

Directivity _____

Topic name _____

Head ___

1. Relevance of the topic, completeness of the review of domestic and foreign
scientific literature on the research topic:

2. Assessment of the completeness and completeness of the study, the
reliability of the results obtained, their compliance with the goals and objectives:

3. Characteristics of the use in the work of modern methods of scientific
research, mathematical and statistical tools, modeling, calculations, packages of
special application programs, databases, etc.:_

4. The degree of independence (share (%) of borrowings in the THESIS and
the correctness of the design of the borrowed text):_

5. Originality of ideas and practical significance of the results obtained (availability of scientific conclusions, theoretical and practical contribution of the author to the solution of the problem situation):_

6. Approbation of the main provisions and results of work, including the preparation of scientific publications on the research topic, participation with a report in a scientific / scientific-practical conference, the availability of a certificate of implementation, participation of the student in grants, State Assignments, etc.:
—

7. Formation of competencies in the course of work on the THESIS: competencies provided for by the Program of state final certification and subject to evaluation during the implementation of the THESIS are formed (not formed):

8. Shortcomings in the work of the student during the preparation of the THESIS: _

9. The THESIS of a student ___

(Acting name of the head)

(signature of the head)

" _ " _

