**Course abstract, Б.Пр.В.П.1.6, State and Municipal Financial Control and Audit**

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| **1. Course number, title, and ECTS** | **Б.Пр.В.П.1.6, State and Municipal Financial Control and Audit, 5 ECTS**  Course of specialization  Lectures – 18  Seminars & Practical Classes – 22  Contact Hours – 40  Self-study Hours – 150 |
| **2. Course instructors during Self-Evaluation year and site visit year** | Mr. Marat Shamyunov, Assistant professor |
| **3. Prerequisites for the course** | Б.Пр.Б.9. Public Finance |
| **4. Course objectives in relation to total curriculum** | The course "State and Municipal Financial Control and Audit" has the following main objectives:   * to study the definition of goals, objectives and principles of state financial control; * to introduce the structure of financial control organizations at all levels of the budget system; * to analyze the regulatory basis for the functions of state and municipal financial control organizations; * to cover features of monitoring and accounting of internal state and municipal financial control organizations; * to identify the classification of methods and standards for financial control; * to implement the technologies for registering the results of control activities; * to create a set of practical skills in working with documents. |
| **5. Learning outcomes** | By the end of the course, students should be able:   * to know the modern techniques of public administration and methods of state decision making; * to identify functions, tasks, control organizations; * to learn the main functions and tasks of a modern state and municipal servant in the sphere of financial control; * to orient in the system of legislation and regulatory legal acts; * to be able to analyze financial data; * to know how to set goals and formulate tasks related to the organization of financial control; * to interpret and apply legal norms, make decisions and perform legal actions according to the law; * to implement quantitative and qualitative research methods, methods of realization of the basic functions (decision-making, organization, motivation and control); * to gain the skills of implementing information technology; * to master effective business writing and communication skills. |
| **6. Course description** | This discipline is aimed at studying the financial control system. It involves a detailed study of the structure of departments that perform financial control functions, the procuration of servants and the content of documents involved in controlling. In the course of practical classes students gain skills of working with basic regulatory documents of institutions and organizations. |
| **7. Learning and teaching methods** | During the course the following forms of activity are used:   * lectures; * workshops; * case studies; * practical tasks; * team work. |
| **8. Major topics covered** | The structure of the course is divided into following parts:  Section 1. The system of state (municipal) financial control in Russia.   * 1. The development of the system of state (municipal) financial control in Russia.   2. Goals, objectives and principles of state and municipal financial control.   3. Classification of state and municipal financial control.   4. International experience of the systems of state and municipal financial control organization.   Section 2. Institutions of state (municipal) financial control.  2.1. Structure and functions of state and municipal financial control organizations.  2.2. Legal basis for the activities of state and municipal financial control organizations.  2.3. Features of monitoring and accounting of internal state and municipal financial control organizations.  Section 3. Main methods and standards of state (municipal) financial control  3.1. Classification of financial control methods.  3.2 Revision and verification as methods of state (municipal) financial control. Selective methods for conducting inspections.  3.3. Organizing of current documentation. Control activity. Generalization and implementation of monitoring results.  3.4. Classification of financial control standards.  Section 4. Control measures and their results.  4.1. Planning the activity of the state (municipal) financial control. Formation of programs and control measures.  4.2. Basic report requirements.  4.3. Technologies for registering the results of controlling.  4.4 Monitoring the implementation of the controlling results. |
| **9. Prescribed books and readings** | **Academic literature**   1. Бюджетная система России.: Учебник / Ред. Г.Б. Поляк. - 4-е изд.,перераб. и доп. - М.: ЮНИТИ-ДАНА, 2016. - 591 с. 2. Карпов Э.С. Бюджетный контроль в Российской Федерации: Монография / Э.С. Карпов. - М.: Инфра-М, 2012. - 139 с. - (Научная мысль). 3. Овчарова Е.В. Финансовый контроль в Российской Федерации: Учебн.пособие / Е.В. Овчарова, МГУ им. М.В.Ломоносова. - М.: Зерцало-М, 2015. - 224 с. 4. Маслова Т.С. Контроль и ревизия в бюджетных учреждениях: Учебн.пособие / Т.С. Маслова. - 2-е изд.,перераб. - М.: Магистр; Инфра-М, 2017. - 336 с. 5. Казакова Н.А. Современные парадигмы и методы анализа и контроля бюджетной эффективности: Монография / Н.А. Казакова, Е.А. Федченко, Л.Б. Трофимова. - М.: Инфра-М, 2014. - 270 с. - (Научная мысль). |
| **10. Way of examining** | |  |  | | --- | --- | | *Mark’s components* | *Weight in the final mark* | | Current control in seminars | 0.3 | | Presentation | 0.3 | | Written exam | 0.4 | |