

Financial University Bachelor and Master Program Student

Thesis Rules and Regulations

1. General Provisions

1.1. The bachelor and master program student Thesis Rules and Regulations at the Financial University (hereinafter referred to as the Regulations) establishes the Thesis preparation and defense procedure (hereinafter referred to as Thesis) for the students of bachelor and master programs (hereinafter referred to as students) at the Financial University, including the University Branches.

1.2. The Thesis defense is a form of the final state examination (FSE) of students who complete the course of a higher education program in accordance with the federal state standards of higher education or educational standards independently developed and approved by the Financial University.

1.3. The bachelor program student's Thesis is an independent completed research work performed by the student, which examines one of the theoretical and/or practical issues in the field of professional activity, demonstrating the degree of graduate's readiness for being engaged in the independent professional activity.

The master program student's is an independent exploratory work, dedicated to solving a topical issue that has a theoretical and/or applied value, having internal consistency, containing a number of scientific generalizations, practical recommendations and provisions presented by the author for public defense, and demonstrating the level of the graduate's readiness for being engaged in the independent professional activity.

1.4. The Thesis is written and defended in the Russian language, with the exception of educational programs that are taught entirely in a foreign language.

1.5. The Thesis can be prepared by one student or by a team of students (a co-authored Thesis). Characteristics, preparation and defense procedure of the co-authored Thesis are determined by Section 6 of the Regulations.

1.6. The Thesis can be prepared and presented for defense in the form of a business project, a Startup project (hereinafter referred to as a Startup). The Thesis in the form of a startup (hereinafter referred to as the Startup-Based Thesis) is a formalized presentation of the key goals, objectives, provisions and results of an ongoing innovative business project developed by a student or a students' team (startup team) and demonstrating skills and abilities that are sufficient for being engaged in independent professional activity.

The concept of a startup-based Thesis, the criteria for classifying a business project as a startup, the conditions and characteristics of the startup-based Thesis preparation procedure, as well as the startup-based Thesis defense procedure and the assessment criteria are determined by the Startup-Based Thesis Preparation and Defense Regulations (hereinafter referred to as the Startup-Based Thesis Regulations).

1.7. The Thesis preparation procedure consists of the following stages:

- Selection of the topic of work by the student and its endorsement by the potential academic supervisor;
- Preparation and publication by the department (teaching department) teaching staff of an order on topic approval and appointment of the Thesis academic advisor;
- Student's Thesis plan preparation, the Thesis action plan formation, the plan approval by the Thesis academic advisor and uploading by the student to the Financial University virtual learning environment;
- Examination of literature, theoretical and methodological aspects of the work topic;
- Empirical data gathering, analysis and generalization, examination of aspects of the activity of the particular object of work;
- Identification of issues, proposal and recommendation development, formulation of conclusions related to the work;
- Thesis formatting in accordance with the requirements set;
- Uploading (posting) of the Thesis in the Financial University virtual learning environment (hereinafter referred to as the platform) to have it checked by the academic advisor;
- Preliminary Thesis presentation (subject to resolution of the Head of the department (head of the teaching department));
- Posting of the final Thesis version on the platform;
- Checking the final Thesis version by academic advisor, preparation and uploading of a Thesis review report, reviewing the Thesis (if necessary);
- Gaining Defense Permitted status from the academic advisor;
- Checking the Thesis for compliance with the requirements and submission of the Thesis and other documents to the state examination board (hereinafter referred to as the SEB);
- Thesis defense at a SEB meeting.

2. Selection and approval of the Thesis Topic

2.1. The list of Thesis topics is annually made by the department (teaching department) in cooperation with employers' representatives and approved at a meeting of the teaching department (department council) staff.

2.2. Department (teaching department) informs the students of the list of Thesis topics:

- In case of the bachelor program students studying in the face-to-face mode, not later than on 15 September of the final academic year;
- In case of the bachelor program students studying in the on-site/off-site mode, not later than on 1 April of the year preceding the final academic year;
- In case of the master program students studying in all learning modes, not later than on 1 October of the first year of the program.

The list of topics is posted on the department (teaching department) website. The department (teaching department) also posts the Thesis preparation calendar for all bachelor and master programs students studying in various modes on the website page within the above period.

2.3. The topic is selected by the student in his personal application sent to the head of the department (head of the teaching department) formatted in accordance with Annex 1 to the Regulations.

The Thesis topic is chosen by the student, while taking into account the research interests, the future place of internship and the opportunities for gathering (obtaining) practical material.

When making the list of the Thesis topics and selecting a research topic for the students who have concluded tuition fee payment agreements with companies, the nature of the organization with which the agreement has been concluded and where the students will be employed should be taken into account.

2.4. The student has the right to offer his/her own Thesis topic that meets the requirements of the program major (concentration) by submitting an application addressed to the head of the department (head of the teaching department) with the reasons indicated for its exploration, and also has a right to offer his/her business project description as the Thesis topic.

The head of the department (head of the teaching department) has the right to approve the proposed topic, reject the topic while giving the reasons for the rejection, or in case of the student's agreement, suggest a different wording.

The procedure for the Startup-Based Thesis topic selection and approval is determined by the Startup-Based Thesis Regulations.

2.5. The student should choose the Thesis topic, obtain approval of the academic advisor and submit it to the department (to the teaching department):

- In case of the bachelor program students studying in the face-to-face mode, not later than on 15 October of the final academic year;
- In case of the bachelor program students studying in the on-site/off-site and off-site mode, not later than on 15 May of the year preceding the final academic year;
- In case of the master program students studying in the face-to-face mode, not later than on 15 November of the first year of the program;
- In case of the master program students studying in the on-site/off-site and off-site mode, not later than on 15 December of the first year of the program.

The completed application can be sent to the department (to the teaching department) by e-mail, and the fact and date of agreement with the potential Thesis academic advisor should be mentioned.

2.6. Assigning Theses to the academic advisor is carried out by the department (teaching department), taking into account the workload of the particular instructor,

teaching staff workload calculation standards, the academic advisor's research interests, and his/her endorsement on the student's application.

2.7. The department (teaching department) prepares a draft order on allocating topics and assigning Thesis academic advisors (if necessary, consultants) to students based on the applications for assigning the topics approved by the potential Thesis academic advisors and signed by the head of the department (head of the teaching department).

2.8. Allocating topics and assigning Thesis academic advisors (if necessary, consultants) to students is made through a Financial University order issued:

- In case of the bachelor program students studying in the face-to-face mode, not later than on 15 November of the final academic year;
- In case of the bachelor program students studying in the on-site/off-site and off-site mode, not later than on 15 June of the year preceding the final academic year;
- In case of the master program students studying in the face-to-face mode, not later than on 15 December of the first year of the program;
- In case of the master program students studying in the on-site/off-site and off-site mode, not later than on 30 January of the first year of the program.

2.9. In exceptional cases, a change of the Thesis topic is possible no later than 1 month, and rephrasing of the topic, not later than 10 calendar days before the date when the FSE determined by the academic calendar starts, on the basis of the student's application approved by the Thesis academic advisor, addressed to the head of the department (head of the teaching department), with the reason for the change indicated. The change or rephrasing of the topic is formalized by the Financial University order.

3. Thesis Preparation Supervision and Monitoring; Students' Obligations

3.1. The Thesis academic advisor is selected from the teaching staff of the department (teaching department). Highly qualified instructors (as a rule, those who have academic degrees and academic titles) are engaged as academic advisors. It is recommended that not more than 8 bachelor program students (including not more than 2 teams) and 4 master program students be assigned to one academic advisor during one academic year.

3.2. The Thesis academic advisor should:

- Assist the student in drawing up the Thesis plan, form and approve the Thesis action plan in accordance with Annex 2 to the Regulations;
- Advise the student on the selection of literature, information and facts;
- Assist the student in choosing a research methodology;
- Systemically consult the students on the work issues, provide appropriate recommendations on the Thesis content;
- Continuously monitor the progress of the Thesis preparation in accordance with the Thesis preparation calendar and plan;

- Monitor the Thesis preparation quality and make a decision as to posting by the student of the completed Thesis (hereinafter referred to as the E-Thesis) in electronic form on the org.fa.ru platform, which is part of the Financial University virtual learning environment (hereinafter referred to as the platform);
- Timely inform the head of the department (head of the teaching department), as well as the Faculty (Institute, Branch) management in a memo in case a student did not meet the Thesis preparation calendar requirements or did not post the Thesis on the platform on time so that disciplinary measures be taken against him/her provided for by the Internal Employee and Student Rules and Regulations approved by the Financial University Order No. 1335/o of 15 July 2013;
- Check the posted work, including the Antiplagiat.VUZ system report for borrowings, decide whether it is ready, as well as prepare and timely post a written review of student's work on the platform during the Thesis preparation in the forms established by the department in accordance with Annex 3 to the bachelor programs Regulations and Annex 4 to the master programs Regulations;
- Advise the student during the period of presentation preparation for the Thesis defense;
- Be present when the Thesis is defended by the student (subject to availability and absence of instructor's obligations to be present in class during the Financial University students' lessons).

In accordance with the Master Program Students' Research Work Regulations (approved by the Financial University Order No. 1510 / o of 1 July 2019), in addition to the above responsibilities, the Thesis academic advisor develops an individual research work plan in cooperation with the master program student and monitors its implementation, provides assistance and recommendations on participation in research conferences, seminars and other researcher events, and in the period of the research publication preparation.

3.3. During the Thesis preparation period, it is allowed to change the Thesis academic advisor and replace him/her with a different person. If the replacement occurs because of HR changes or a negative response to the academic advisor's interaction with the student obtained after his/her presentation at the department (teaching department) meeting, the student's consent is not required. Replacement of the Thesis academic advisor for other reasons is allowed only if the student's consent is given, formalized as a form addressed to the head of the department (teaching department) (in the University Branches, the appropriate University unit), with the reasons for the replacement indicated.

The Thesis academic advisor replacement is carried out via the Financial University order on the replacement. The head of the department (head of the teaching department) prepares the draft order and submits it for approval.

3.4. If necessary, the head of the department (head of the teaching department) may engage teaching staff from another Financial University department (teaching

department) to give advice to the student, if this is approved by the head of the relevant department (head of the teaching department), and when preparing Startup-based Theses, he/she may engage business representatives, practitioners who act as partners of the educational programs and other stakeholders.

3.5. The consultant should:

- Consult the student in the choice of research methodology, selection of literature, information and facts;
- Provide appropriate recommendations regarding the content of the issue in question;
- Monitor the Thesis preparation progress as far as the content of the issue in question is concerned.

3.6. When preparing the Thesis, the student should:

- Select and agree the Thesis topic with the future academic advisor;
- Develop a plan and agree the Thesis action plan with the appointed academic advisor and post it for the academic advisor to approve on the platform not later than within 15 calendar days from the date of issue of the Thesis topic allocation order;
- Systematically work on the Thesis in accordance with the established work calendar and the Thesis requirements;
- Search bibliographic and other sources, including foreign ones, make a logical plan for the work, monitor the development of the field of knowledge, generalize and systematize the concepts, identify trends and issues related to the chosen subject and object of research, use a variety of tools for analysis and interpret the results, examine, identify and describe the best practices, suggest ways and techniques for resolving identified issues related to the subject and object of research, and make methodological and practical recommendations. In addition to the above, when working on the Thesis, a master program student needs to put forward and defend the hypotheses, find rationale in order to defend own viewpoint, obtain research findings when working on the Thesis and test them when offering presentations at the researcher conferences and workshops, forums, during round table discussions, etc., when participating in research work competitions, when competing for grants, etc., publishing the research findings in journals (collections of works, monographs, periodicals, etc.);
- Regularly interact with the Thesis academic advisor and the consultant (if any) and inform him/them about the work done;
- Format the Thesis in accordance with the requirements set;
- Upload (post) the Thesis text on the platform for the academic advisor to check;
- Inform the academic advisor of the posting of the Thesis on the platform;
- Make a preliminary Thesis presentation (when such a procedure is endorsed by the head of the department (head of the teaching department));
- Post the Thesis final version on the platform;

- Prepare a presentation and/or report in order to defend the Thesis and obtain approval from the academic advisor.

3.7. The Department (teaching department), acting within its terms of reference:

- Develops methodological recommendations in accordance with the Plan in line with Annex 7 to the Regulations, which determine the Thesis defense preparation rules and the Thesis assessment criteria;
- Sets the deadlines for the performance of work and formatting the work by the chapters (Thesis preparation calendar), informs students about the approved Thesis preparation calendar posting it on the department website;
- Prepares and finalizes a draft order on allocating the Thesis topics and academic advisors (if necessary, consultants) to students;
- Monitors the regularity and quality of students/Thesis academic advisors interaction, and the Thesis preparation progress; in case of established requirements and standards violations, takes steps to eliminate them and informs the Dean of the Faculty (Institute Director; in the University Branches, the management of the relevant University department) about the violations;
- Has a right to clarify and make additions to the form of the academic advisor's review of the student's work in accordance with Annexes 3 and No. 4 to the Regulations, informing the Thesis academic advisors of the changes not later than 1 month before the start of the FSE;
- Has a right to arrange a preliminary Thesis defense procedure;
- Checks if the students post the Theses on time, informs the Dean of the Faculty (Institute Director; in the University Branches, the management of the relevant University department) about the absence of the student's Thesis on the platform;
- Submits the Thesis and other documents to the SEB.

3.8. The Faculty (Institute; in the University Branches, the relevant University department), acting within its terms of reference:

- Monitors the Thesis preparation progress; if the department (teaching department) detects violations of the requirements set and standards, takes steps to rectify it, including disciplinary measures;
- Prepares and finalizes a draft order permitting to take the FSE the students of programs of higher education in good academic standing, who have acted in full compliance with the curriculum or their individual learning trajectory and also posted the Thesis text on the platform on time;
- Prepares and finalizes a draft order on the expulsion of the Financial University students who failed to fulfill their obligations, did not meet the requirements of the program in a bona fide manner and did not act in accordance with the curriculum.

4. Thesis Preparation, Structure and Contents

4.1. The Thesis should meet the following requirements:

- There are all the structural research elements in the work, incl. the theoretical, the analytical and the practical components;
- Statistical information, a rationalized package of methods and techniques that contribute to revealing the essence of the issue is used in the analytical part of the work;
- The work is integral, which is manifested in the consistency of its theoretical and practical components;
- The research has good development prospects. There are components in the work that can become a starting point for further exploration;
- The reference materials used are sufficient and up-to-date.

4.2. The following sections should be included into the Thesis:

- A title page (formatted in accordance with the Annex 8 requirements);
- A table of contents;
- An introduction;
- The work proper (divided into paragraphs and chapters);
- A conclusion;
- A list of references;
- Annexes (if any).

4.3. Recommended Thesis volume: not less than 60 pages, should not exceed 80 pages, Annexes not included (for the bachelor program students); not less than 80 pages, should not exceed 100 pages, Annexes not included (for the master program students).

In case of a co-authored Thesis, the Thesis volume could be increased up to 80-120 page, Annexes not included (for the bachelor program students) and up to 100-150 pages, Annexes not included (for the master program students).

4.4. The Thesis section content and the formatting requirements are included into Annex 9 hereto.

4.5. The Thesis academic advisor should examine the report made by the Antiplagiat.VUZ system. If more than 15% of borrowings are identified (quotations not included), the Thesis academic advisor checks whether the lawful borrowings requirements¹ are met the text and decides whether it is lawful to include the borrowings in the text of the Thesis. If necessary, the academic advisor has a right to check again whether there are borrowings in the text. If a case of unlawful borrowing in the Thesis is identified, the Thesis is returned to the student for rectification.

If the student does not meet the academic advisor's requirements, does not rectify the Thesis and does not post it, and more than 15% of borrowings (quotations not included)

¹ A lawful borrowing is the use of a part of the text needed, with the obligatory indication (reference) to the true author and source of borrowing (cf. On plagiarism in academic degree seekers' theses, - 2nd edition, revised and with amendments. - M.: MII, 2015. - p. 16).

are re-identified in the text, the academic advisor, as a rule, prepares and posts a negative review of the work.

The academic advisor in the Thesis review report gives the estimated number of borrowings in the Thesis text.

- 4.6. The student should post a completed, formatted in accordance with the requirements, academic advisor-approved Thesis in electronic form on the platform not later than 10 calendar days before the start of the FSE according to the academic calendar approved annually in the teaching process arrangement order.

The E-Thesis is posted, reviewed and endorsed in accordance with the students' E-Course Projects (Paper) and E-Theses Posting, Storage and Disposal Regulations in the Financial University virtual learning environment approved by the Financial University Order No. 1853 /o of 13 September 2021.

- 4.7. Student's uploading of the Thesis on the platform from the personal account means confirmation of the integrity of the work performed, which is similar to a signature on the title page, and confirms consent to the personal data processing, the Thesis posting and storage.
- 4.8. If the student has not posted the Thesis on the platform within the period specified in paragraph 4.6. of the Regulations, the head of the department (head of the teaching department) informs the Dean of the Faculty (Institute Director; in the University Branches, the relevant University department) through a memo about the failure to meet the Thesis submission deadlines and the need to prepare a Financial University student expulsion order as he/she failed to fulfill the obligations, did not meet the requirements of the program in a bona fide manner and did not act in accordance with the curriculum, including the failure to prepare the Thesis.

5. Preparation for Defense and Defense of the Thesis

5.1. After the student has posted a completed, formatted in accordance with the requirements Thesis on the platform, the academic advisor writes a Thesis review report describing the student's work during the Thesis preparation period and post is on the platform.

5.2. If the E-Thesis meets all the requirements, no defects are identified that could be the reason for not permitting the student to defend the Thesis, the academic advisor permits the student to defend the Thesis by putting the Defense Permitted status on it.

The academic advisor puts the Defense Permitted status on the Thesis if the negative review has been made or if some formatting or content requirements have not been met or if it is impossible to make amendments to the work (for instance, because of the posting deadline). The above defects are reflected in the academic advisor's review report before the status is put on the Thesis. Putting a status on the Thesis makes it impossible for the

student or academic advisor to make amendments to the Thesis or to upload a new version of the file.

The academic advisor's review report posting and putting the Defense Permitted status is similar to the academic advisor's signature on the paper. It is done not later than five calendar days before the date of the Thesis defense.

5.3. Master program students' Theses and Startup-based Theses are subject to mandatory review. The Thesis is submitted for reviewing by the department (teaching department) to one or more reviewers. Reviewing is carried out by persons whose job is in line with the master program concentration and who are members of the teaching staff of the third-party organizations (who usually have an academic degree) and/or practitioners who have at least 3 years of work experience. Requirements for the reviewers of a Startup-based Thesis are determined by the Startup-based Thesis Regulations.

The reviewer examines the Thesis and submits a written review of the paper to the department (to the teaching department). If the Thesis is an interdisciplinary Thesis, it is submitted to several reviewers.

The review should be uploaded to the platform before the academic advisor puts the Defense Permitted status on it and not later than 5 calendar days before the date of defense so that the student could read the review.

5.4. The head of the department (head of the teaching department) after the academic advisor has put the Defense Permitted status on it, checks the Thesis for compliance with the requirements puts Meets the requirements / Does not meet the requirements status on the Thesis posted on the platform.

5.5. The academic advisor's negative review, the reviewers' negative review or the Does not meet the requirements status is not a barrier for submitting the Thesis for defense, however, the fact is described during the defense procedure.

5.6. The department (teaching department) has a right to arrange a preliminary Thesis presentation in order to check whether the student is ready for the Thesis defense.

The goal of the preliminary Thesis presentation is to check the compliance of the Thesis text and the presentation with the chosen topic, the degree of achievement of the goals and objectives set, to timely identify the shortcomings and defects that appeared in the course of work, and to obtain recommendations on the work and assistance in formulating the key Thesis provisions and conclusions for the student to include in the presentation during the oral defense procedure.

The department (teaching department) determine the procedure and terms for the preliminary Thesis presentation and inform the students and the Thesis academic advisors not later than 7 calendar days before the date of the defense.

5.7. The Thesis defense is the final stage of its preparation.

5.8. The students in good academic standing and who have acted in compliance with the curriculum or individual learning trajectory while taking the relevant higher education program, have posted the Thesis text on the platform in a timely manner,

passed the state examination or were absent from the state examination for a bona fide reason are allowed to defend the Thesis.

5.9. The responsible department (teaching department) staff member sends the E-Thesis and the written Thesis academic advisor's review report, a review (if the review is mandatory), and other documents (additional annexes, an anti-plagiarism system report, etc., if available) to the secretary of the state examination board (hereinafter referred to as the SEB) not later than two calendar days before the date of the Thesis defense.

5.10. The Thesis defense is held at the time established by the academic calendar for conducting state examinations in the relevant subject at a SEB meeting.

5.11. The Thesis defense procedure is conducted in an offline mode (in person).

In case of higher education programs taught in an e-learning and distance learning mode, and in other exceptional cases, following a resolution of the Financial University Rector, the Thesis defense procedure can be organized using distance learning technologies (as a videoconference session). The Financial University bachelor and master program student Final State Distance Learning Technologies-Based Examinations Rules and Regulations, approved by Financial University Order No. 1838 / o of 15 October 2020, in this case determine the defense procedure.

5.12. The Thesis defense procedure includes the following:

- SEB meeting opening (by the chairman);
- Students' presentations (their maximal duration depends on the higher education program level). In case of the bachelor program students, the presentation should last not more than 10 minutes, in case of the master program students, not more than 15 minutes. The maximal time period allocated for the Thesis presentation is given by the SEB chairman before the SEB work start;
- The question and answer session consisting of the questions asked by the SEB members related to the Thesis and the student's Thesis presentation, and the related topics. When answering questions, the student has the right to use his/her presentation text;
- A Thesis academic advisor's presentation or, in case of his/her absence, presentation of the review report text where the academic advisor's comment and opinion on the student eligibility for the Thesis defense should be incorporated;
- Thesis reviewer'(s') presentation (if the reviewing is mandatory) or, in case of his/her/their absence, review(s) presentation made by a different person;
- The student's concluding address, including comment made after the Thesis academic advisor's and the reviewer's (if the reviewing is mandatory) presentations.

5.13. The students' with disabilities Thesis defense procedure is described in Section 6 of the Financial University bachelor and master program student Final

State Examinations Rules and Regulations, approved by Financial University Order No. 1988/o of 14 October 2016.

5.14. The SEB when defining the Thesis defense result takes the following into account:

- Assessment of each of the SEB members of the work content, its defense procedure, including the presentation, answers to questions made by the SEB members;
- Practical value and relevance of the conclusions and recommendations made by the student in the research;
- The assessment made by the Thesis academic advisor during the Thesis preparation period, the degree of compliance with the requirements set for the Thesis, the number and severity of corrections;
- Reviewer's assessment (if the reviewing is mandatory) of the work as a whole, taking the research findings into account;
- Availability of works published in journals related to the Thesis topic; availability of confirmation of the research findings use in the form of a certificate of use, confirmation of participation and presentation of the research findings in researcher events (primarily, for master degree seekers).

In case of a dispute, in case of any equality of the votes, the chairman shall have a casting vote.

5.15. For the Thesis defense, the students obtain Excellent, Good, Satisfactory or Unsatisfactory grade, which is put into the minutes of the SEB meeting.

5.16. After obtaining the grade for the Thesis defense, the student has the right to submit a written appeal to the Appeals Committee, if there was a violation, in his/her opinion, of the established Thesis defense procedure. The student submits an appeal in person to the Appeals Committee not later than the next working day after the announcement of the grades for the Thesis defense.

The Appeals Committee application form formatting requirements and the appeal procedure is determined in the Financial University bachelor and master program student Final State Examinations Rules and Regulations, approved by Financial University Order No. 1988/o of 14 October 2016.

5.17. Students who have not taken the final state examination in the form of the Thesis defense due to absence for a good reason (temporary disability, performance of public, community or official duties, subpoena, transport issues (flight cancellation or significant delay)), have the right to take it during 6 months after the completion of the FSE. The student should, not later than 2 days after the causes for absence were eliminated, submit a document confirming the reason for the absence.

5.18. Students who have not taken the final state examination in the form of the Thesis defense due to unexcused absence or because of obtaining the Unsatisfactory grade

are expelled from the Financial University and a certificate is given to them stating that they failed to fulfill their obligations, did not meet the requirements of the program in a bona fide manner and did not act in accordance with the curriculum.

6. Co-authored Thesis Preparation

6.1. A co-authored Thesis is a joint development of one topic by several students (as a rule, not more than 3 people) related to one object of research. Each student determines his/her own subject of research or explores certain components of the topic.

A co-authored Thesis makes it possible for the students to show the object of research from different angles, to resolve an issue or problem that is at the interface of areas of research or areas of study.

6.2. A co-authored Thesis can be prepared in the following cases:

6.2.1. Coordinated exploration of one topic, performed by several students majoring in the same subject, who act in accordance with an order of organizations, government institutions and municipal authorities. The need for the co-authored work should be justified by the scope of research, the number and variety of goals that are set for the students who are ready to explore the subject, and most importantly, the impossibility or complexity associated with dividing the work into several independent topics with independent subjects of research.

6.2.2. Joint exploration of one interdisciplinary area by several students majoring in different subjects and/or examining different areas of study. Interdisciplinary nature, as a rule, is revealed either in a work specification made by a commercial organization or a government institution or a municipal authority, or in a business project, any of which is associated with different areas (aspects) of an issue that needs to be addressed (for example, a new software product development and launch on the market, a sociological tools-based marketing strategy formation of a new product promotion, etc.).

6.3. The procedure and term for choosing a research topic (including within the proposed work specifications made by organizations) are determined by Section 2 of the Regulations.

6.4. The student includes all the proposed work participants in the application formatted in accordance with the Annex 1 to the Regulations.

6.5. If a co-authored Thesis is prepared by the students majoring in one subject, it is preferable that one academic advisor be allocated for the team.

If one interdisciplinary topic is jointly explored, one Thesis academic advisor is appointed who is an expert in the area that is a priority for the goal set to be achieved. In addition, an academic co-advisor or a consultant may be assigned for the team who is an expert in an adjacent field (fields) of the project.

6.6. The order on the co-authored Thesis topic approval and the academic advisor (co-advisor and consultant, if any) appointment is prepared by the department (teaching

department) where the academic advisor is a full-time employee. In the case a co-authored Thesis is prepared by several students representing different Faculties, the order on the co-authored Thesis topic approval is agreed with all Deans and signed by the Dean of the Faculty whose department (teaching department) prepares the draft order.

- 6.7. In order to prepare a co-authored Thesis and clearly define each participant's contribution to achieving the goal set, co-authored Thesis action plan is made where the role and tasks of each student in the Thesis preparation are indicated. The academic advisor (in agreement with the co-advisor) issues and signs the co-authored Thesis action plan, then submits it to each participant.
- 6.8. Efficient achievement of the co-authored Thesis goal set is possible if the on-the job training is organized in one company.
- 6.9. The academic advisor and the co-advisor (the consultant, if any) act as the co-authored Thesis administrators who allocate areas for exploration, coordinate and plan the students' operations, care about the interpersonal relationships in the Thesis preparation process, prescribe the contribution to be made by each student in the final work, plan each participant's presentations during the Thesis defense.
- 6.10. If the work results are used in practice or the project is successfully implemented, each participant obtains a certificate where specific work components are indicated that have been used in practice.
- 6.11. A review of the joint students' work during the co-authored Thesis preparation is prepared and posted on the portal in accordance with Appendix 5 to the bachelor program student Regulations, Appendix 6 to the master program student Regulations, taking into account and describing each student's individual contribution.
- 6.12. In order to organize the co-authored Thesis defense prepared by students majoring in different subjects, one SEB is formed at the Financial University that includes practitioners from the relevant areas who, as a rule, have experience of business operations, product or idea development, promotion and financing, that is chaired by an expert in the field, which is a priority for the achievement of the goal set.
- 6.13. A Startup-Based Thesis defense procedure is organized in accordance with Section 5 of the Regulations, and it prescribes the following:
 - 6.13.1. Students defend the Thesis one by one following the logic of the work performed, presenting the relevant part of the work, handouts, and presentation.
 - 6.13.2. The board members ask each co-authored Thesis team member questions right after his/her presentation or after the presentations of all the team members.
 - 6.13.3. The Thesis academic advisor, co-advisors (a consultant, if any) describes the role and a contribution made by each student when preparing the Thesis in his/her presentation.

6.14. A co-authored Thesis defense procedure and the minutes of the board meeting should ensure the possibility of assessing the contribution of each student preparing the Thesis and answering the additional questions.

D.A. Smirnov

Deputy Vice-Rector for Academic Affairs

Thesis Topic Allocation and Approval Application Форма заявления о закреплении темы ВКР

Financial University ФИНУНИВЕРСИТЕТ

To Head of Department Руководителю департамента/
Teaching Department заведующему
кафедрой _____
(name наименование)_____
(name of Department/teaching department
наименование департамента (кафедры))_____
(full name и.о. фамилия, academic degree and title уч.
степень, уч.звание)_____
(full name of student фамилия и.о. обучающегося)**Approved СОГЛАСОВАНО**_____
(name of Faculty наименование факультета)

(signature подпись)

(full name и.о. фамилия)

(student group number № учебной группы)

« ____ » _____ 202__ г.

Tel. Тел. _____

E-mail _____

Application ЗАЯВЛЕНИЕ²I hereby request that the following Thesis topic be allocated to me Прошу закрепить за мной тему ВКР
« _____ ».The co-authored Thesis participants are the following students Участниками коллективной ВКР
являются _____ обучающиеся*:_____
(full name Фамилия И.О., student group number № учебной группы, name of Faculty наименование факультета)

I read the Financial University Bachelor and Master Program Student Thesis Rules and Regulations, Thesis academic calendar, and the Financial University Virtual Learning Environment E-Theses Posting, Storage and Disposal Regulations. С Положением о выпускной квалификационной работе по программам бакалавриата и магистратуры в Финансовом университете, графиком выполнения ВКР, а также Регламентом размещения, хранения и списания курсовых проектов (работ) и выпускных квалификационных работ обучающихся в электронном виде в информационно-образовательной среде Финуниверситета ознакомлен (а).

« ____ » _____ 202__ г.

Student's signature подпись обучающегося_____
full name И.О. Фамилия**Approved Сoгласовано:**

Thesis academic advisor Руководитель ВКР

(signature подпись) (full name И.О. Фамилия)

« ____ » _____ 202__ г.

*section included in case of co-authored Thesis only Раздел включается в заявление в случае выполнения коллективной ВКР

² The application can be filled in and submitted to the department (teaching department) in e-form by e-mail, provided that it is sent from the student's corporate mail (name@edu.fa.ru) and the fact and date of approval of the application by the potential Thesis academic advisor is reflected. Заявление может быть оформлено и передано в департамент (кафедру) в электронном виде по электронной почте при условии отправки с корпоративной почты обучающегося (name@edu.fa.ru) и обязательным отражением факта и даты согласования заявления потенциальным руководителем ВКР

Thesis Action Plan Application Форма плана - задания на ВКР

Financial University ФИНУНИВЕРСИТЕТ

Approved УТВЕРЖДАЮ

(name of Department/teaching department
наименование департамента (кафедры))

Thesis academic advisor Руководитель ВКР

(job title должность, , academic degree and title уч. степень,
уч. звание)_____
(signature подпись)_____
(full name И.О. Фамилия)

« ____ » _____ 202_ г.

**Thesis Action Plan ПЛАН – ЗАДАНИЕ
на выпускную квалификационную работу³**Student обучающегося _____
(full name фамилия, имя, отчество)

Thesis topic Тема выпускной квалификационной работы « _____ »

Allocated by Financial University Order of закреплена приказом Финуниверситета от « ____ » _____ 202_ г.

No. № _____.

Targets Целевая установка:⁴_____

Thesis action plan План ВКР (key issues that are to be explored основные вопросы, подлежащие исследованию и разработке):

1. _____
- 1.1. _____
- 1.2. _____
2. _____
- 2.1. _____
- 2.2. _____
3. _____
- 3.1. _____
- 3.2. _____

Thesis academic advisor's additional recommendations to the explorer Дополнительные рекомендации
руководителя ВКР по проведению исследования:_____

Student's signature подпись обучающегося full name И.О. Фамилия
обучающегося

³ The action plan is agreed by the academic advisor and the student and is posted by the student in the personal account on the platform not later than within 15 days of the date of issue of the Thesis topic allocation order. План-задание согласовывается руководителем с обучающимся и размещается обучающимся в личном кабинете на платформе не позднее 15 календарных дней с даты издания приказа о закреплении темы ВКР.

⁴ The Thesis academic advisor and the student may make the targets more specific. Руководитель ВКР совместно с обучающимся может конкретизировать целевую установку задачами.

Academic Advisor’s Thesis Review Report (during the Thesis preparation period)

Federal State-Funded Educational Institution of Higher Education “Financial University under the Government of the Russian Federation (Financial University)

Academic Advisor’s Thesis Review Report (during the bachelor program graduate’s Thesis preparation period)

Student _____
(full name)

Faculty _____

Department/teaching
Department _____

Major _____

Concentration _____

Topic _____

Academic advisor _____
(full name, academic degree, title, job title)

1. Thesis goals and objectives are in line with the Thesis
topic: _____

2. Outcomes are in line with the stated goals and objectives: _____

3. Ability to do the research as part of the professional activity (analytical skills, use of
research methods and findings
presentation): _____

4. Use of the mathematical tools, mathematical modelling, calculations, statistical methods,
specialized software, etc.: _____

5. Specific proposals and recommendations stated in the Thesis, value of the research findings:_____

6. Degree of independence in the process of work (unique way of presenting the materials and summarizing the data, own interpretation of the findings, justification of conclusions made):_____

7. Availability of competences during the Thesis preparation process: competences prescribed by the FSE requirements and those that are subject to assessment during the Thesis preparation have been/not been acquired:_____

8. Share of own material /borrowed material in the work (%)_____

9. Student's work defects in the period of the Thesis preparation:

10. The Thesis of _____ student meets/ does not meet the requirements set for the Theses and can/cannot be defended during the SEB meeting:

(full name of the academic advisor)

(advisor's signature)

Annex 4 to Regulations

Academic Advisor's Thesis Review Report (during the Thesis preparation period)

Federal State-Funded Educational Institution of Higher Education "Financial University under the Government of the Russian Federation (Financial University)

Academic Advisor's Thesis Review Report (during the master program graduate's Thesis preparation period)

Student _____
(full name)

Faculty _____

Department/teaching
Department _____

Major _____

Concentration _____

Topic _____

Academic advisor _____
(full name, academic degree, title, job title)

1. Topic relevance, presentation of the Russian and overseas literature that relate to the research topic: _____

2. Assessment of the degree of completeness of the exploration made, reliability of the findings obtained, their compliance with the goals and objectives set:

3. Use of more research methods, mathematical and statistical tools, modelling, calculations, specialized software, databases etc.: _____

4. Share of own material /borrowed material in the work (%), correct formatting of borrowings: _____

5. Unique/own ideas, practical value of the research findings (researcher's conclusions, theoretical and practical contribution into the issue resolution): _____

6. Assessment of the key statements and results obtained, incl. preparation of the publications on the topic, making presentations in a researcher conference, availability of a certificate of an inventor, competing for grants, working in accordance with the Government order, etc.: _____

7. Availability of competences during the Thesis preparation process: competences prescribed by the FSE requirements and those that are subject to assessment during the Thesis preparation have been/not been acquired: _____

8. Student's work defects in the period of the Thesis preparation: _____

9. The Thesis of _____ student meets/ does not meet the requirements set for the Theses and can/cannot be defended during the SEB meeting:

(full name of the academic advisor)

(advisor's signature)

Annex 5 to Regulations

Academic Advisor’s Co-authored Thesis Review Report (during the Thesis preparation period)

Federal State-Funded Educational Institution of Higher Education “Financial University under the Government of the Russian Federation (Financial University)

Academic Advisor’s Co-authored Thesis Review Report (during the bachelor program graduates’ Thesis preparation period)⁵

Team of students:

_____ (full name)

_____ (full name)

_____ (full name)

Faculty _____

Department/teaching Department _____

Major _____

Concentration _____

Topic _____

Academic advisor _____
(full name, academic degree, title, job title)

1. Thesis goals and objectives are in line with the Thesis topic: _____

2. Outcomes are in line with the stated goals and objectives: _____

3. Ability to do the research as part of the professional activity (analytical skills, use of research methods and findings presentation): _____

⁵ Individual grades should be described for each of the students in 3-7 and 9

4. Use of the mathematical tools, mathematical modelling, calculations, statistical methods, specialized software, etc.: _____

5. Specific proposals and recommendations stated in the Thesis, value of the research findings: _____

6. Degree of independence in the process of the co-authored Thesis preparation (unique way of presenting the materials and summarizing the data, own interpretation of the findings, _____ justification _____ of _____ conclusions made): _____

7. Availability of competences during the Thesis preparation process: competences prescribed by the FSE requirements and those that are subject to assessment during the Thesis preparation have been/not been acquired: _____

8. Share of own material /borrowed material in the work (%) _____

9. Student work defects in the period of the co-authored Thesis preparation:

10. The Thesis of _____ students meets/ does not meet the requirements set for the Theses and can/cannot be defended during the SEB meeting:

(full name of the academic advisor)

(advisor's signature)

_____ 20__

Academic Advisor's Co-authored Thesis Review Report (during the Thesis preparation period)

Federal State-Funded Educational Institution of Higher Education "Financial University under the Government of the Russian Federation (Financial University)

Academic Advisor's Co-authored Thesis Review Report (during the master program graduates' Thesis preparation period)⁶

Team of students:

_____ (full name)

_____ (full name)

_____ (full name)

Faculty _____

Department/teaching
Department _____

Major _____

Concentration _____

Topic _____

Academic advisor _____
(full name, academic degree, title, job title)

1. Topic relevance, presentation of the Russian and overseas literature that relate to the research topic: _____

2. Assessment of the degree of completeness of the exploration made, reliability of the findings obtained, their compliance with the goals and objectives set: _____

3. Use of more research methods, mathematical and statistical tools, modelling, calculations, specialized software, databases etc.: _____

⁶ Individual grades should be described for each of the students in 3-8

4. Share of own material /borrowed material in the work (%), correct formatting of borrowings):_____

5. Unique/own ideas, practical value of the research findings (researcher's conclusions, theoretical and practical contribution into the issue resolution):_____

6. Assessment of the key statements and results obtained, incl. preparation of the publications on the topic, making presentations in a researcher conference, availability of a certificate of an inventor, competing for grants, working in accordance with the Government order, etc.:_____

7. Availability of competences during the Thesis preparation process: competences prescribed by the FSE requirements and those that are subject to assessment during the Thesis preparation have been/not been acquired: _____

8. Student work defects in the period of the co-authored Thesis preparation:_____

9. The Thesis of _____ students meets/ does not meet the requirements set for the Theses and can/cannot be defended during the SEB meeting:

(full name of the academic advisor)

(advisor's signature)

_____ 20__

A Framework for Methodological Recommendations Master and Bachelor Program Student Thesis Preparation and Defense

Methodological Recommendations

1. General Provisions

The section includes:

1.1. Name of the educational program (hereinafter “EP”), including the concentration (if any) of the bachelor degree program and major and concentration of the master degree program.

1.2. Planned EP learning outcomes in accordance with the requirements set in the federal state educational standards of higher education (general cultural/universal competences), general professional, professional competences or the Financial University educational standards (universal competences (general research competences, instrumental competences, social personal competences, systemic competences, professional competences of the major, professional competences of the concentration for the bachelor degree programs and additional competences of the concentration/ professional competences for the master degree program).

For the methodological recommendations developers:

The list of all competencies that a student should have after completing the course of the educational program is contained in the general description of the bachelor / master degree program. It is necessary to select the competencies from this list of competencies, the availability of which can be assessed during the Thesis defense (hereinafter referred to as the Thesis).

2. Thesis Preparation and Defense Rules

The section includes:

2.1. Requirements set for the content and the length of the Thesis presentation.

For the methodological recommendations developers:

For the bachelor degree programs, the presentation should include:

- Substantiation of the selected topic;
- Description of the goal and objectives of the work;
- A range of issues explored and their resolution methods;
- The practical material analysis results and their interpretation;
- Specific recommendations for improving the issue resolution methods.

In the final part of the presentation, the significance of the research findings is described and general conclusions are given.

Not more than 10 minutes are allocated for the presentation.

For the master degree programs, the presentation should include:

- Substantiation of the selected topic relevance;
- Description of the scientific issue and the description of the work goal;
- Provisions/statements that are to be defended;
- Practical relevance of the work.

In the final part of the presentation, general conclusions are given and informative

findings are described.

Not more than 15 minutes are allocated for the presentation.

2.2. Requirements set for the Thesis presentation.

For the methodological recommendations developers:

The presentation should be accompanied by a multimedia tools-based PowerPoint presentation describing the work's key aspects. The number of slides: 10-15.

2.3. The procedure for determining the results of the Thesis defense is in line with paragraph 5.14 of the Regulations.

3. Thesis Assessment Criteria

This section includes the requirements set for obtaining an Excellent, Good, Satisfactory and Unsatisfactory grade.

In order to confirm the availability competencies of bachelor degree program graduates, when forming the assessment criteria, one should take into account the abilities demonstrated by the graduate in accordance with the list of competencies achievement indicators (for the students of educational programs developed on the basis of the Federal State Educational Standard 3 ++ or the Financial University educational standards) or knowledge and abilities (for the educational programs developed on the basis of the Federal State Educational Standard 3).

Excellent grade. The work is of explorative nature, it contains a well-structured theoretical part, a logical, consistent material presentation, relevant conclusions and well-substantiated proposals. When defending it, the student freely uses the research data, makes logical proposals, easily navigates the issues that relate to the research topic, correctly applies the knowledge when presenting the material, and answers the questions with ease. The Thesis academic advisor's review is positive.

Good grade. The work is of explorative nature, it contains a well-structured theoretical part, consistent material presentation, relevant conclusions; however, the proposals are not quite substantiated. When defending it, the student shows that he/she is aware of the issues related to the research topic, uses the research data, makes proposals, navigates the issues that relate to the research topic, applies the knowledge when presenting the material but there are minor faults when answering the questions. The Thesis academic advisor's review is positive.

Satisfactory grade. The work is of explorative nature, it contains a theoretical part, is based on practical material, but the analysis is lacking deepness, the material presentation is inconsistent, and unreasonable proposals are made. When defending the work, the student lacks sureness, shows poor knowledge of the issues related to the topic, does not give a well-structured answer to the questions asked. The Thesis advisor's review points out faults in content and/or research methodology.

Unsatisfactory grade. The work is not of explorative nature. It lacks conclusions, the conclusions available are not substantiated. When defending the work, the student finds it difficult to answer the questions; he/she makes significant mistakes. The Thesis academic advisor's review contains critical remarks.

In order to confirm the availability competencies of master degree program graduates, when forming the assessment criteria, one should take into account the abilities demonstrated by the graduate in accordance with the list of competencies achievement indicators (for the students of educational programs developed on the basis of the Federal State Educational Standard 3 ++ or the Financial University educational standards) or knowledge and abilities (for the educational programs developed on the basis of the Federal State Educational Standard 3).

Excellent grade. It is obtained if the work is performed independently, is of creative nature, has been approved by the academic community representatives, reflects a wide range of theories, concepts, approaches, the author's point of view is substantiated; a sufficient number of by-laws, literature, statistical information and other practical materials have been gathered, summarized, and examined, which made it possible to examine all aspects of the topic, draw substantiated conclusions and make practical recommendations; when writing and defending the work, the graduate showed a high level of competencies, deep theoretical knowledge and practical skills; the work is formatted correctly and was submitted to the department / teaching department on time, meets all the requirements for the content and formatting; during the defense procedure all the issues related to the research have been examined, the student's answers to the questions are professional, competent, exhaustive, supported by the by-laws, conclusions and calculations are reflected in the work.

Good grade. It is obtained if the topic has been fully explored, however, the conclusions and recommendations are not always unborrowed and/or lack practical value; there is inaccuracy in exploring some issues related to the topic; the necessary volume of by-laws, literature, statistical information and other practical materials have been gathered, summarized, and examined but not all aspects of the topic were the basis for conclusions and reasonable practical recommendations; when writing and defending the work, the graduate showed an average level of competencies, theoretical knowledge and sufficient practical skills; the work was submitted to the department / teaching department on time, there are some formatting defects; during the defense procedure, the student gave a general description of the key work aspects, the student's answers to the questions were incomplete.

Satisfactory grade. It is obtained when the topic has been explored in part, yet, for the most part, correctly; presentation of some issues was lacking depth; the by-laws, literature, statistical information and other practical materials needed to explore the topic have not been gathered, summarized, and examined; conclusions and practical recommendations are not always substantiated; when writing and defending the work, the graduate showed a satisfactory level of competencies, a lack of deep theoretical knowledge and strong practical skills; the work has been submitted to the department/teaching department on time, but does not fully meet the content and/or formatting requirements; during the defense procedure, the graduate did not fully describe the key aspects of the work, it was difficult for him/her to answer the questions.

Unsatisfactory grade. It is obtained when the work does not contain the statements to be defended; the work does not explore the topic, the description of the issues lacks depth and is unsystematic, practical material has not been examined, the key statement and recommendations have not been substantiated; the work is not unique, is based on a compilation of publications on the topic; when writing and defending the work, the

graduate showed an unsatisfactory level of competencies; the work has not been submitted to the department / teaching department on time, does not fully meet the content and formatting requirements; during the defense procedure, the graduate showed slight knowledge of the explored topic, a lack of knowledge of current issues related to the topic, when answer the questions, he/she showed ill-informedness.

The framework for the methodological recommendations is not prescriptive, the department/teaching department can add something to them in order to clarify the data or exclude data in some sections.

The methodological recommendations should be posted on the Financial University data platforms in order to help the students learn about the requirements and assessment criteria.

Federal State-Funded Educational Institution of Higher Education Федеральное государственное
образовательное бюджетное
учреждение высшего образования

Financial University under the Government of the Russian Federation
«Финансовый университет при Правительстве Российской Федерации»
(Финансовый университет)

(name of Faculty наименование факультета)

(name of department /teaching department наименование департамента/кафедры)

Thesis Выпускная квалификационная работа

Topic на тему «_____»
(наименование темы выпускной квалификационной работы)

Major Направление подготовки _____
(code and name of major код и наименование направления подготовки)

(name of concentration наименование профиля /направленности)

Performed by student Выполнил студент of
student group учебной группы

(student group No. номер учебной группы)

(full name фамилия, имя, отчество полностью)

Academic Advisor Руководитель _____
(academic degree and title ученая
степень, ученое звание)

(full name И.О. Фамилия)

The Thesis meets the requirements set
ВКР соответствует предъявляемым
требованиям

Head, Department/teaching Department
Руководитель Департамента/ Заведующий
кафедрой

(academic degree and title ученая степень, ученое звание)

(full name И.О. Фамилия)

«_____» _____ 202_ г.

Thesis Structure, Section Content, Formatting Requirements

1. Thesis Structure, Section Content

1.1 The Thesis should include the following sections:

- A title page (formatted as described in Annex 8);
 - A contents page;
 - An introduction;
 - The thesis proper, structured and divided into chapters and paragraphs;
 - A conclusion;
 - A list of references;
 - Annexes (if any).
- 1.2. The table of contents includes the headings of sections, chapters, and paragraphs, and the initial pages.
- 1.3. The introduction substantiates the Thesis topic relevance, the degree of its exploration; goal, objectives, object and subject of the research; the range of issues that are explored, the database is described, the methods of research are selected, the theoretical and practical value of the work are reflected (this is a mandatory requirement).

The primary concept is the object of research (a broader concept), that is, a process or phenomenon selected for exploration, i.e. the object of research is what the research is aimed at. The subject of research (some particular item, an aspect of the object) is usually an aspect or properties of the object of research, which is subject to exploring. The subject of research is often similar to the wording of the topic of research.

The goal of the research is what, in the most general sense, should be achieved as a result of the exploration when preparing the Thesis. Determining the goal of the research is the central issue, while the goal of the research when preparing the Thesis should be to obtain certain research findings, and not the process of research as such.

The problems arise from a common goal, their definition begins with the terms describing research, incl. to examine, clarify, analyze, find out, generalize, identify, prove, implement, determine, find, describe, establish, develop, work out, prove through experiment, etc. The wording in the problem description should be as accurate as possible, and usually the wording reveals the content of the Thesis chapters, paragraphs (not more than 5 problems).

As part of the research findings approval process (primarily, in case of the master students), the introduction also includes data on the student's involvement in R&D: grants, competitions, conference presentations, round table discussions and other researcher

events, R&D work performed in accordance with the government order or under contracts concluded with organizations; publications related to the topic of the research.

At the end of the introduction, the structure of the work is described (a brief list of its elements is given, for example, the work could consist of an introduction, two chapters, a conclusion, a list of references with 36 items, including 3 in a foreign language, and 8 Annexes.

The introduction should be brief and not exceed 2 to 3 pages.

- 1.4. The main part of the Thesis includes chapters and paragraphs in accordance with the logic of the presentation. The chapter title should not coincide with the topic title, and the paragraph title should not coincide with the chapter title. The wording should be concise and reflect the essence of the text of the chapter (paragraph).

The main part of the Thesis of the bachelor program students may include two or three chapters. The Thesis of the master programs students usually consists of three chapters. The student and the academic advisor determine the number of chapters and paragraphs in a chapter when drawing up the Thesis an action plan.

When preparing the main part of the Thesis, references to the sources used (scientific, methodological or educational literature, etc.) are obligatory. The references show the quality of the exploration of the issue, and the researcher's integrity. Reproduction of material without citing the source is considered plagiarism.

- 1.5. The first chapter contains the historical, theoretical and methodological aspects of the issue explored. It contains a survey and analysis of the data sources used when exploring the Thesis topic, description of the object and subject of the research, various theoretical doctrines, accepted concepts and their classification, and description of the author's reasoned position on the subject.

The information in this chapter should paint a complete picture of the state and degree of exploration of the issue raised. In the chapter, in particular, the concepts are generalized and systematized, a critical existing concept assessment is made, the concepts are clarified, the main concepts are classified according to various criteria; theoretical concepts, the evolution of the researcher community's views of the subject of research, the available means and methods of measurement and techniques of resolving the examined issue are described; the chapter describes the extent to which the issue has been examined in Russia and abroad, etc.

The first chapter is based on the previously selected literary sources, which highlight issues that, to some extent, describe the Thesis topic. Special attention should be paid to legal, regulatory and special documentation on issues related to the subject and object of the research.

The chapter should account for 30 - 35 % of the total volume of the Thesis.

At the end of the chapter, there should be a justification for the analysis made as part of the work.

The chapter's title should reflect the essence of the material described. You should not call the chapter The Theoretical Part or A Survey of the Literary Sources, etc.

1.5. The second chapter of the Thesis examines the object of research and the practical aspects of the issues examined in the first chapter. The second chapter is devoted to the analysis of practical material collected during the on-the-job (including pre-graduation) practical training period. It includes:

- Analysis of material on a chosen topic (based on the example of an organization, industry, region, country, sector), preferably for a period of at least 3 years;
- A comparative analysis of the current practical operations (based on the example of organizations, sector (-s), region (-s), a country);
- Description of the patterns identified, issues and the research object and subject development trends;
- Assessment of efficiency of the decisions made (based on the example of an organization, sector, region, country).

Analytical tables, calculations, formulas, diagrams, charts and graphs are used during the examination. The analytical work done at this stage will help develop measures and proposals for improving and further developing the object of research. All proposals and recommendations should be specific. Analysis of the examined issue in the 'as is' format includes a description of the object with a varying degree of depth, depending on the goals and objectives set, examination of possible causes that put barriers to efficient operations of the object under examination.

The practical component of the work should contain calculations that have been independently made by the student, some illustrative material, incl. figures (graphs, diagrams, and charts), and tables. All illustrative material should be examined and used to confirm the conclusions related to the examined issue.

As a rule, the second chapter should account for 30 - 45 % of the total volume of the Thesis.

1.6. In the third chapter, the author examines and substantiates measures to resolve the identified issues, suggests ways to resolve the examined (analyzed) issue and makes specific practical recommendations and proposals for improving the examined (analyzed) procedures and processes (if the Thesis consists of two chapters, the content of the third chapter described here is reflected in the second practice-oriented chapter). This chapter should include independent conclusions and an economist's calculations.

In the third chapter of the Thesis of the master degree program students, as a rule, on the basis of the research done, the results of analysis of the author's operational algorithm (author's methodology) for resolving the issue are examined; specific practical recommendations and proposals are made to improve the examined procedures and processes, including amendments to laws; ways of resolving the issues are identified and the researcher's contribution made by the author is determined.

As a rule, the third chapter should account for 20 - 30% of the total volume of the Thesis.

- 1.7. The final part of the Thesis text is the conclusion, which includes conclusions and proposals taken from all the Thesis chapters and their brief substantiation that fits the goal and objectives, and describes the value of the research findings. At the same time, there should not be general conclusions that do not proceed from the findings and the Thesis content. The conclusions cannot be replaced by conclusions made in each of the chapters.

The volume of the concluding chapter should, as a rule, not be more than 5 pages. The concluding chapter is the basis of the presentation made by the student during the defense.

- 1.8. The list of sources used should include data on the sources used or examined in the course of the Thesis preparation (at least 40 items for the bachelor program students and 60 items for the master program students). It shows the student's awareness of the issue under examination.

The list of sources used should be arranged in the following order:

- Laws of the Russian Federation (in the chronological order);
 - Decrees of the President of the Russian Federation (in the chronological order);
 - Resolutions of the Government of the Russian Federation (in the chronological order);
 - By-laws, guidelines (in the chronological order);
 - Other official documents (resolutions, recommendations of international organizations and conferences, official reports, official presentations, court materials, etc.);
 - Monographs, textbooks, teaching aids (in alphabetical order);
 - Author's abstracts of theses (in alphabetical order);
 - Scientific papers (in alphabetical order);
 - Literature in a foreign language (in alphabetical order);
 - Sources found in the Internet.
- 1.9. Annexes include additional reference materials and calculations that are necessary for making the work complete but used as auxiliary materials, for example, copies of documents, excerpts from reports, statistical data, charts, tables, diagrams, programs, regulations, detailed calculations, descriptions, etc.

2. Thesis Formatting Requirements

2.1. The Thesis title page includes the name of the Faculty, Department (teaching Department), student group, the Thesis topic, the surname and initials of the name of the author and the academic advisor, the year when the work is done.

2.2. The Thesis formatting should be made in accordance with the general rules of Research Report, Structure and Rules of Formatting GOST 7.32-2017, with amendments of 12 September 2018.

2.3. The references in the research work are formatted in accordance with the Russian national and international GOSTs (standards):

- GOST R 7.0.100-2018 System of Standards for Information, Librarianship and Publishing. Bibliographic Records. Bibliographic Description. General Requirements and Formatting Rules (approved by Order No. 1050-st of 3 December 2018 of the Federal Agency for Technical Regulation and Metrology);

- GOST 7.80-2000 System of Standards for Information, Librarianship and Publishing. Bibliographic Records. Title. General Requirements and Formatting Rules (approved by Decree No. 253-st of 6 October 2000 of the State Committee for Standardization and Metrology of the Russian Federation);

- GOST 7.82-2001 System of Standards for Information, Librarianship and Publishing. Bibliographic Records. Bibliographic Description of E-Resources (approved by Decree No. 369-st of 4 September 2001 of the State Committee for Standardization and Metrology of the Russian Federation);

- GOST P 7.0.12-2011 System of Standards for Information, Librarianship and Publishing. Bibliographic Records. Abbreviation in the Russian Language. General Requirements and Rules (approved by Order No. 813-st of 13 December 2011 of the Federal Agency for Technical Regulation and Metrology);

- GOST 7.11-2004 System of Standards for Information, Librarianship and Publishing. Bibliographic Records. Abbreviation of Words and Word Combinations in the Foreign European Languages (approved by the Interstate Council for Standardization, Metrology and Certification (minutes No. 24 of 5 December 2003)).

2.4. The Thesis is formatted using text editing software, paper size: A4, should include approximately 1,800 characters on each page, spaces and punctuation marks included. The text formatting requirements: spacing: 1.5; font: Times New Roman; font size: min 13, max 14, font size in tables: 12, font size in footnotes: 10. You cannot underline words and use italics.

2.5. The pages with text on them should have margins: top and bottom: at least 20 mm; left: not less than 30 mm; right: not less than 10 mm; headers and footers: header: 2; footer: 1.25.

2.6. The names of the elements, incl. INTRODUCTION, CONCLUSION, LIST OF REFERENCES (SOURCES USED) AND INTERNET RESOURCES, ANNEX that are the headings are printed in capital letters, and the titles of paragraphs (subheadings) are printed in small letters (except for the first capital letter). Headings and subheadings are printed using medium type when using the printer for printing the text of the written work.

Headings, subheadings, and footnotes (that consist of several lines) are printed single-spaced.

2.7. The indent should be 1.25 cm (the same throughout the text).

2.8. Sections are numbered in Arabic numerals, for instance:

Example. 1. Concept and types of transactions

1.1. The concept of a transaction

Chapters are divided into paragraphs and numbered in Arabic numerals, for instance:

Example. Chapter 1. Concept and types of transactions

1.1. The concept of a transaction

Paragraphs (sections) should be sequentially numbered throughout each chapter (section), and chapters (sections), throughout the entire text.

If a chapter contains only one paragraph (which is undesirable), it is not necessary to number it.

2.9. Page numbering

The Thesis pages should be numbered in Arabic numerals, they should be sequentially numbered throughout the entire text. The page number should be in the center, at the bottom of the page, no dot, starting from the second page.

The title page is included in the page-numbering scheme, but the page is not numbered.

If the work contains illustrations and tables on a separate page, they are included in included in the page-numbering scheme.

Each chapter of the work should begin on a new page.

Paragraphs should not begin on a new page.

2.10. Illustrations and tables

If the work contains diagrams, tables, graphs, charts, figures, they should be placed immediately after the text in which they are mentioned for the first time, or on the next page. Illustrations should be sequentially numbered in Arabic numerals throughout the text, that is 1, 2, 3, etc., or within each chapter 1.1, 1.2, etc.

If there is a table in the text, its short and accurate name should be placed above the table without an indent. The table, like the figure, should be placed immediately after the text in which it is mentioned for the first time, or on the next page. Tables in the text should be sequentially numbered in Arabic numerals throughout the text or throughout the chapter (2.1, etc.). If the table is placed in an Annex, it is numbered separately in Arabic numerals, with the word Annex added in front of the number, that is, for example, Annex 1. If the table has a heading, a capital letter is used, and a dot at the end is not used. You can break a table and move part of it to another page only if you cannot put it on one page because of its size. In this case, the heading of the table and Table continued heading are put on another page.

Table formatting example:

Table 2.1

Remuneration expenses

Job title	Number	Salary, rubles
1	2	3
Director-General	1	55,000
Managing Director	1	40,000
Accountant	1	25,000
Total:		

2.11. Quotations, references and footnotes

When using a textual quotation from some material, quotation is used to confirm an important thought or a significant statement. When quoting, the following rules should be observed:

- The quotation marks are used for the quotation, and the quote is given in the grammatical form in which it is given in the source, with the author's spelling preserved;
- The quotation should be complete, with no arbitrary quoted fragment shortening, no distortion of the meaning is allowed. Omission of words, sentences, paragraphs when quoting is allowed if it does not entail a distortion of the entire fragment; suspension points are used to mark the omission;
- If a quote is included in the text, the first word begins with a small letter;
- If a quote stands out from the text, it is written with an indent on the left, and each quote should have a link to the source.

In case of quotation, a link to the source is required from where the quotation is taken, formatted in accordance with the national standard of the Russian Federation GOST R 7.0.5-2008 System of Standards for Information, Librarianship and Publishing. Bibliographic Reference. General Requirements and Formatting Rules. (approved by Order No. 95-st of 28 April 2008 of the Federal Agency for Technical Regulation and Metrology).

In the Thesis, references in the form of footnotes, which are placed at the bottom of the page where the text is located, for example, a quotation, are used. In order to do this, a number or an asterisk is placed at the end of the text (of the quotation), indicating the ordinal number of the footnote on this page. For example,

‘The pumping of money into the world economy intensified in 1999 when the US Administration lifted restrictions placed on banks, venture capital, pension and other funds related to engaging in investments, issuing mortgage-backed securities, operating on

currency exchanges and stock markets, and other high-risk, but profitable speculative operations. The poorly controlled growth of the money supply has led to the US Federal Reserve totally ceasing to control the money supply general index in 2006'¹

¹. Bushuev V.V. Financial crises and oil market volatility // World crisis and global prospects for the energy markets: (materials of the joint meeting of the Academic Councils of the Institute of World Economy and International Relations of the Russian Academy of Sciences and the Institute of Energy and Finance Foundation on May 22, 2009) / comp. and ed. By S. V. Chebanov. M.: IMEMO RAN, 2009. P. 67.

The numbering of footnotes can be sequential throughout the text of the work.

References to chapters, figures, tables should begin with a small letter, for example, see fig. 2.5., the results are shown in table 3.1....

2.12. List of references (sources used) and Internet resources

It is necessary to place a list of references (sources used) and Internet resources after the conclusion, starting from a new page.

The list of references (sources used) should contain detailed and sufficient information on each source used. The data could be different and depend on the type of the source.

In any case, the basis for the formatting of the list of sources used is the bibliographic description of the sources in accordance with the above GOSTs.

2.13. Samples of bibliographic descriptions of documents in the lists of references

1. Description of a book by one author

Никифорова Н. А. Комплексный экономический анализ : учеб. для напр. бакалавриата «Экономика» и «Менеджмент» / Н. А. Никифорова ; Финуниверситет. — Москва : Кнорус, 2021. — 439 с. — (Бакалавриат).

Шитов В. Н. История финансов России : учеб. пособие для студентов вузов, обуч. по спец. «Финансы и кредит», напр. «Экономика» (квалиф. (степень) «бакалавр») / В. Н. Шитов. — 3-е изд., стер. — Москва : Кнорус, 2020. — 156 с. — (Бакалавриат).

2. Description of the book by 2 or 3 authors

Перская В. В. Интеграция в условиях многополярности. Эволюция теории и практики реализации = Integration processes amid multipolarity. Evolution of theory and practice of implementation : монография / Перская В. В., Эскиндаров М. А. — Москва : Экономика, 2016. — 383 с.

Валишин Е.Н. Теория и практика управления человеческими ресурсами : учеб. пособие / Е. Н. Валишин, И. А. Иванова, В. Н. Пуляева ; Финуниверситет. — Москва: Русайнс, 2020. — 127 с.

Rose P. S. Bank Management & Financial Services / P. S. Rose, S. Hudgins. — 8-th ed. — Boston : Mc Graw Hill, 2010. — 734 p.

3. Description of the book by 4 authors

История России : учебник / А. С. Орлов, В. А. Георгиев, Н. Г. Георгиева, Т. А. Сивохина ; МГУ им. М. В. Ломоносова. — 4-е изд., перераб. и доп. — Москва : Проспект, 2020. — 528 с.

IELTS Foundation: Student's Book. CEF Levels B1-B2 / Andrew Preshous, Rachael Roberts, Joanna Preshous, Joanne Gakonga. — 2-nd ed. — Oxford : Macmillan Publishers Limited, 2014. — 176 с. — (Macmillan Exams).

4. Description of the book by 5 or more authors

Современная архитектура финансов России : монография / М. А. Эскиндаров, В. В. Масленников, М. А. Абрамова [и др.] ; под ред. М. А. Эскиндарова, В. В. Масленникова ; Финуниверситет. — Москва : Когито-Центр, 2020. — 487 с.

Сто лет развития. 1919-2019 / авт.-сост.: Я. А. Пляйс, С. Л. Анохина, Т. А. Мирошникова [и др.] ; под общ. ред. М. А. Эскиндарова ; Финансовый ун-т при Правительстве Российской Федерации. — Москва : Международные отношения, 2019. — 696 с.

5. Description of collections of works

Сборник научных статей V Международной научной конференции «Институциональная экономика: развитие, преподавание, приложения», 15 ноября 2017 г. — Москва : ГУУ, 2017. — 382 с.

Сборник избранных статей молодых ученых / Ин-т экономики РАН ; под ред. И. А. Болдырева, М. Ю. Головнина, Р. С. Гринберга. — Москва : Экономика, 2010. — 288 с. — (Библиотека Новой экономической ассоциации /ред. кол. серии: В. М. Полтерович, М. А. Эскиндаров, Б. М. Смитиенко [и др.]).

6. Description of newspaper, journal articles, articles taken from collections of works

Четвериков В. М. Особенности и интенсивность распространения COVID-19 в странах большой экономики // Вопросы статистики. — 2020. — № 6. — С. 86-104.

Баталова А. Пусть в финансовую элиту. Более 400 школьников стали победителями и призерами олимпиады «Миссия выполнима!» / Баталова А., Дуэль А. // Российская газета. — 2020. — 5 марта. — № 48. — С. 10.

Рыкова И. Н. Оценка кредитоспособности компаний нефтегазовой отрасли в современных условиях развития банковской деятельности / И. Н. Рыкова, Д. Ю. Табуров, А. В. Борисова // Банковское дело. — 2019. — № 12. — С. 41-50.

Пивоварова М. А. Кластерные инициативы: общее и особенное / М. А. Пивоварова // Кластерные инициативы в формировании прогрессивной структуры национальной экономики : сб. науч. тр. 2-й Международной науч.-практич. конф. (17-18 марта 2016 г.). Т.1 / Юго-Западный гос. ун-т ; отв. ред. А. А. Горохов. — Курск, 2016. — С. 173-177.

Morozko N. I. (Морозко Н.И.) Business management strategy based on value-oriented concepts / Morozko N. I. (Морозко Н. И.), Didenko V. Y. (Диденко В. Ю.) // The Strategies of Modern Science Development: Proceedings of the X International

scientific-practical conference (North Charleston, USA, 12-13 April 2016). — USA, North Charleston, 2016. — pp. 79-81.

7. Description of legal documents, laws

Бюджетный кодекс Российской Федерации: по состоянию на 20 февраля 2019 г. : сравнительная таблица изменений. — Москва : Проспект, 2019. — 368 с.

Об общих принципах организации местного самоуправления в Российской Федерации : Федер. закон № 131-ФЗ : [принят Государственной думой 16 сент. 2003 г.: одобрен Советом Федерации 24 сент. 2003 г.]. — Москва : Проспект ; Санкт-Петербург : Кодекс, 2017. — 158 с.

О внесении изменений в Федеральный закон «О специальной оценке условий труда» : Федер. закон от 27 дек. 2019 №451-ФЗ : принят Государственной Думой 17 дек. 2019 г. : одобрен Советом Федерации 23 дек. 2019 г. // Российская газета. — 2019. — 30 дек. — № 295. — С. 14.

Об образовании в Российской Федерации : Федер. закон от 29 дек. 2012 г. № 273-ФЗ : [принят Государственной Думой 21 дек. 2012 г. : одобрен Советом Федерации 26 дек. 2012 г.] // Собрание законодательства Российской Федерации. — 2012. — 31 дек. — № 53. — Ст. 7598.

ГОСТ Р 57564–2017. Организация и проведение работ по международной стандартизации в Российской Федерации = Organization and implementation of activity on international standardization in Russian Federation : изд. офиц. : утв. и введен в действие Приказом Федерального агентства по технич. регулированию и метрологии от 28 июля 2017 г. № 767-ст : дата введения 2017-12-01 / разработан Всероссийским науч.-исслед. ин-том стандартизации и сертификации в машиностроении (ВНИИНМАШ). — Москва : Стандартинформ, 2017. — V, 44 с.

8. Description of theses, author's abstracts of theses, manuscripts deposited in libraries

Славин Б. Б. Теоретические основы и инструментальная поддержка технологий коллективного интеллекта в управлении организацией: дис. ... д-ра экон. наук ; спец. 08.00.13 ; защищена 17.06.2020 ; утверждена 23.06.2020 / Славин Б.Б. ; Место защиты: Финуниверситет ; Работа выполнена: Финуниверситет, Департамент анализа данных. — Москва, 2020. — 342 с. : ил.

Величковский Б. Б. Функциональная организация рабочей памяти : автореф. дисс... докт. психол. наук : спец. 19.00.01 / Величковский Б. Б. ; Московский гос. ун-т им. М. В. Ломоносова ; Место защиты: Ин-т психологии РАН. — Москва, 2017. — 44 с.

Лабынцев Н.Т. Профессионально-общественная аккредитация и независимая оценка квалификаций в области подготовки кадров и осуществления бухгалтерской деятельности / Н.Т. Лабынцев, Е.А. Шароватова ; Ростовский гос. экон. ун-т (РИНХ). — Ростов-на-Дону, 2017. — 305 с. — Деп. в ВИНТИ РАН 10.01.2017 № 1-В2017.

9. Description of materials stored on CD-ROMS and other resources of limited access

Эриашвили Н. Д. Банковское право: электрон. учеб. для студентов вузов / Н. Д. Эриашвили. – 8-е изд., перераб. и доп. – Электрон. дан. – Москва : ЮНИТИ-ДАНА, 2011. – 1 электрон. опт. диск (CD-ROM). – Загл. с этикетки диска.

Развитие промышленного производства Сибирского федерального округа: стат. сб. / Федер. служба гос. статистики, Территор. органы Федер. службы гос. статистики. – Электрон. дан. – Омск, 2012. – 1 электрон. опт. диск (CD-ROM). – Загл. с контейнера.

10. Description of resources distributed through the Internet

Веснин В.Р. Основы менеджмента: учебник / В. Р. Веснин. — Москва : Проспект, 2016. — 500 с. — ЭБС Проспект. — URL: <http://ezpro.fa.ru:3180/book/23323> (дата обращения: 19.01.2021). — Текст: электронный.

Салин В.Н. Банковская статистика : учеб. и практикум для вузов / В.Н. Салин, О.Г. Третьякова. — Москва : Юрайт, 2020. — 215 с. — (Высшее образование). — ЭБС Юрайт. — URL: <https://ezpro.fa.ru:3217/bcode/450266> (дата обращения: 18.01.2021). — Текст: электронный.

Adhiry V. K. Crowdfunding: Lessons from Japan's Approach / Bishnu Kumar Adhiry, Kenji Kutsuna, Takaaki Hoda; Kobe University Social Science Research Series. — Singapore : Springer Ltd., 2018. — 110 с. — SpringerLink. — URL: https://link.springer.com/chapter/10.1007/978-981-13-1522-0_7 (дата обращения: 10.12.2020). — Текст электронный.

Российская социально-экономическая система: реалии и векторы развития : монография / П. В. Савченко, Р. С. Гринберг, М. А. Абрамова [и др.] ; отв. ред. Р. С. Гринберг, П. В. Савченко. — 3-е изд., перераб. и доп. — 3-е изд. — Москва : ИНФРА-М, 2019. — 598 с. — (Научная мысль). — ЭБС Znanium.com. — URL: <https://new.znanium.com/catalog/product/961584> (дата обращения: 10.12.2020). — Текст: электронный.

Дадашев А. З. К вопросу о финансовой самостоятельности муниципальных образований и методах оценки ее уровня / А. З. Дадашев, А. И. Золотко. — Текст: электронный // Финансы и кредит. — 2018. — № 9. — С. 2017-2032. — НЭБ ELibrary. — URL: https://www.elibrary.ru/download/elibrary_35648256_50368935.pdf (дата обращения: 10.12.2020).

Конъюнктурный анализ практики внедрения профессиональных стандартов в России в 2018 году / А. А. Цыганов, А. С. Ермолаева, С. В. Бровчак, Е. В. Богданова. — Текст: электронный // Перспективы науки и образования. — 2019. — № 5. — С. 517-528. — ЭБ Финуниверситета. — URL: https://pnojurnal.files.wordpress.com/2019/11/pdf_190537.pdf. — Дата публикации: 31.10.2019.

2.14. General requirements for Annexes

Annexes are the supplements to the main text, incl. reference materials, documents, illustrative materials or other materials. Annexes are placed at the end of the text of work, after the list of references, in accordance with the order with which they are mentioned in the text. Each Annex should start on a new page, and have a thematic heading and a general heading Annex No. ____.

If the Annex is a separate figure or table, it is formatted in accordance with the requirements set for illustrations, tables.

Illustrations and tables are numbered within each Annex separately. For example, fig. 3.1 (figure 1 of the third Annex), table 1.1 (table 1 of the first Annex).

Annexes may be issued as a separate brochure. In this case, the title page of the brochure indicates the following: Annex to the Thesis, then the title of the work and the name of the author are given.