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MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN FEDERATION

Federal State Budgetary Educational Institution of Higher Education “Ural State University of Economics”

Approved

Approved

at the meeting of the Department

December 8, 2020.

Protocol № 3

by the Council on Educational and

Methodological Issues

and Quality of Education

January 20, 2021.

Protocol № 6

Head of the Department _____ Falchenko O.D.

Chairman _____ Karh D.A.

PROGRAM

Title	Incoterms
Field of study	38.04.02 MANAGEMENT
Profile	International Business (in English)
Forms of training	part time
Start year	2021

Designed by:
Associate professor, doctor of sciences Kovalyov V.E.

Yekaterinburg
2021

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INTRODUCTION

The work program of the discipline is part of the main professional educational program of higher education - the master's program, developed in accordance with the Federal State Educational Standard of Higher Education

FGOS VO	Federal State Educational Standard of Higher Education - Master's degree in the direction of preparation 04/38/02 Management (order of the Ministry of Education and Science of Russia No. 952 dated 08/12/2020)
PS	

1. THE PURPOSE OF THE DISCIPLINE

The purpose of the discipline is to develop competencies related to the acquisition by students of knowledge about the basic forms and methods of foreign economic cooperation of Russian enterprises with foreign partners, the use of financial and economic evaluation of international commercial transactions and consolidation of the practical skills of preparation of foreign economic contracts and their subsequent implementation.

2. PLACE OF THE DISCIPLINE IN THE STRUCTURE OF THE PROGRAM

The discipline belongs to the variative part of the curriculum.

3. THE VOLUME OF THE DISCIPLINE

Intermediate control	Hours				Credits
	Total for a semester	Contact work. (Academic study)		Independent work including preparation for tests and coursepaper	
		Total	Practical lessons, including course design		
Semester 4					
Test	72	12	12	60	2

4. EXPECTED RESULTS OF MASTERING EDUCATIONAL PROGRAM

A graduate must possess the following competencies, set in FGOS VO, as a result of basic educational program study

Professional competencies (PC)

Code and name of competence	Competence achievement indicators
organizational and managerial	

<p>PC-2 Assessment of the effectiveness of foreign economic transactions</p>	<p>ID-3.PK-2 To have practical experience: Assessing the possibility of an organization receiving state support for foreign economic activity Preparation of proposals on the feasibility of obtaining state support for foreign economic activity Assessment of the organization's export potential, the organization's import needs Preparation of proposals on the priorities of the organization's foreign economic activity Evaluating the effectiveness of the organization's foreign economic activity Analyzing the results of the organization's foreign economic activity Preparation of proposals for the development of foreign economic activity of the organization</p> <hr/> <p>ID-2.PK-2 To be able to: Interact with departments of the organization to identify the overall development strategy of the organization Work with information systems and databases on foreign economic activity Assess the export potential of the organization, the organization's needs for imports Prepare proposals on the priorities of the organization's foreign economic activity Calculate financial indicators of the effectiveness of the organization's foreign economic activity Prepare proposals (reports) on the development of foreign economic activity of the organization</p> <hr/> <p>ID-1.PK-2 To know: Methods and foundations of system analysis of foreign economic information Fundamentals of risk management in foreign economic activity Business planning basics Conditions of a foreign trade contract Marketing and pricing features English (threshold advanced level B2) Basics of economic theory The procedure for drawing up the established reporting</p>
<p>PC-3 Planning foreign economic activity of the organization</p>	<p>ID-3.PK-3 To have practical experience (labor actions): Preparation of a draft plan for foreign economic activity, taking into account the priorities of the organization's foreign economic activity Presentation of the organization's foreign economic activity plan Making, if necessary, additions and changes to the plan of foreign economic activity of the organization Coordination and presentation in the organization of the final plan of foreign economic activity</p> <hr/> <p>ID-2.PK-3 To be able to: Use computing, copying, auxiliary equipment and various types of telecommunications communications Summarize and systematize information on the objectives of the organization in the field of foreign economic activity Develop strategic and current plans for the organization to carry out foreign economic activity Summarize and systematize information about the directions of the organization</p>

PC-3 Planning foreign economic activity of the organization	ID-1.PK-3 To know: Regulatory legal acts governing foreign economic activities International agreements on standards and product requirements Normative legal acts, regulating state support of external economic activity Types, forms and tools of state support for external economic activity Methods and basics of system analysis of foreign trade information Rules of documentation of foreign trade contract The order of documents circulation in the organization Basics of risk-management in foreign economic activity Basics of business planning Terms of foreign trade contract Marketing and specifics of pricing Business communication ethics and rules of negotiating English (threshold advanced level B2) Basics of Economics Basics of Labor Law of the Russian Federation Rules of administrative document flow The procedure of drawing up statutory reports Fire Safety Regulations Labor safety requirements
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5. THEMATIC PLAN

Topic	Topic name	Total hours	Contact work. (Academic study)			Samost. Work	Control of independent
			Lectures	Laboratory	Practical classes		
			Hours				
Semester 4		72					
Topic 1.	Rules for the preparation of documentation for a foreign trade contract. Normative legal acts regulating foreign economic activity. The structure and conditions of the foreign trade contract.	24			4	twenty	
Topic 2.	The structure of INCOTERM. Group E. Group F. Group C. Group D.	24			4	twenty	
Topic 3.	Features of the use of basic and transport conditions (INCOTERMS) in the implementation of foreign trade contracts. Choosing INCOTERMS as a tool to reduce risks in the implementation of foreign trade operations.	24			4	twenty	

6. FORMS OF CURRENT CONTROL AND INTERMEDIATE ATTESTATION ASSESSMENT SCALE

Section / Topic	Evaluation tool type	Description of the evaluation tool	Evaluation criteria
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Current control (Appendix 4)

<p>Topic 1</p>	<p>Test 1 (Appendix 4)</p>	<p>Preparation and defense of a presentation-report on the chosen topic.</p>	<p>10 points</p> <p>Criteria: up to 49% of the total number of points scored - "unsatisfactory"; from 50% to 69% of the total number of points scored - "satisfactory"; from 70% to 84% of the total number of points scored - "good"; from 85% to 100% - "excellent".</p>
<p>Topic 2</p>	<p>Test 2 (Appendix 4)</p>	<p>Test to verify knowledge of the terms of delivery (Incoterms)</p>	<p>10 points</p> <p>Criteria: up to 49% of the total number of points scored - "unsatisfactory"; from 50% to 69% of the total number of points scored - "satisfactory"; from 70% to 84% of the total number of points scored - "good"; from 85% to 100% - "excellent".</p>

Topic 3	Test 3 (Appendix 4)	Case study on calculating the effectiveness of a foreign trade transaction using Incoterms and customs legislation of the EAEU (customs value, tariff preferences)	<p>10 points</p> <p>Criteria: up to 49% of the total number of points scored - "unsatisfactory"; from 50% to 69% of the total number of points scored - "satisfactory"; from 70% to 84% of the total number of points scored - "good"; from 85% to 100% - "excellent".</p>
Intermediate control (Appendix 5)			
4 semester	Test (Appendix 5)	The test consists of a test and a practical task.	<p>10 points</p> <p>Criteria: up to 49% of the total number of points scored - "unsatisfactory"; from 50% to 69% of the total number of points scored - "satisfactory"; from 70% to 84% of the total number of points scored - "good"; from 85% to 100% - "excellent".</p>

DESCRIPTION OF ASSESSMENT SCALES

Assessment indicator of mastering the educational program is formed on the basis of the union of the current and interim certification of the student.

The rating indicator for each discipline is expressed as a percentage, which shows the level of training of the student.

Current attestation. A 100-point grading system is used. Assessment of the work of a student during a semester is carried out by a teacher in accordance with the developed system of evaluation of educational achievements in the process of training in the discipline.

In the working programs of disciplines and practices are fixed types of current assessment, the planned results of control activities and criteria for assessing learning achievements.

During a semester the teacher conducts at least 3 control activities to assess the activities of the student. If the attendance of classes in a discipline is included in the rating, then this indicator is no more than 20% of the maximum number of points in the discipline.

Intermediate attestation. A 5-point grading system is used. The assessment of the student's work at the end of the discipline (part of the discipline) is carried out by the teacher in accordance with the system of evaluation of the student's achievements in the course of study on the discipline developed by him. Intermediate attestation is also carried out at the end of the formation of competencies.

The order of translation of the rating provided by the system of evaluation, on the discipline, in the five-point system.

High level - 100% - 70% - excellent, good.

The average level - 69% - 50% - satisfactory.

Score indicator	On a 5-point system	Characteristics of the indicator
100% - 85%	Excellent	have theoretical knowledge in full, understand, independently know how to apply, research, identify, analyze, systematize, categorize, calculate indicators, classify, develop models, algorithmize, manage, organize, plan research processes, evaluate results at a high level
84% - 70%	Good	have theoretical knowledge in full, understand, independently know how to apply, research, identify, analyze, systematize, categorize, calculate indicators, classify, develop models, algorithmize, manage, organize, plan research processes, evaluate the results. Deficiencies may be made, corrected by the student independently in the process of work (answer, etc.)
69% - 50%	satisfactorily	have general theoretical knowledge, are able to apply, research, identify, analyze, systematize, categorize, calculate indicators, classify, develop models, algorithmize, manage, organize, plan research processes, evaluate results at an average level. Mistakes are made that the student finds it difficult to correct on their own.
49% or less	unsatisfactory	have an incomplete amount of general theoretical knowledge, do not know how to independently apply, research, identify, analyze, systematize, categorize, calculate indicators, classify, develop models, algorithmize, manage, organize, plan research processes, evaluate results. Skills and skills for solving professional problems are not formed
100% - 50%	credited	the characteristic of the indicator corresponds to "excellent", "good", "satisfactory"
49% or less	not credited	the characteristic of the indicator corresponds to "unsatisfactory"

7. CONTENT OF DISCIPLINE

7.2 Content of practical exercises and laboratory work

Topic 1: Rules for preparing documentation for foreign trade contract. Normative legal acts, regulating foreign economic activity. Structure and terms of foreign trade contract.

Mechanisms of state regulation of foreign trade activity in Russia. The essence of commercial operations and their classification according to the directions of foreign economic cooperation. Organizational, legal and economic conditions for the choice of a foreign partner in the implementation of FEA.

The basis of the legislation governing the foreign economic activities of economic entities of the Russian Federation at the present stage.

The essence and basic types of international commercial transactions. The classification of international commercial transactions. The basic methods of international commercial transactions.

The concept of foreign trade transactions. Factors determining the foreign economic nature of transactions. Subjects and objects of foreign economic transactions. Classification of types of external economic transactions according to the objects of transactions. The essence and features of the conclusion of external economic transactions on fuel and raw materials and food products, machinery and equipment, scientific and technical knowledge and services.

Application of the UN Convention on Contracts for the International Sale of Goods (Vienna Convention 1980) in the implementation of foreign trade activities. The essence of commercial transactions and their classification in accordance with the directions of foreign economic cooperation. Organizational, legal and economic conditions for the choice of a foreign partner in the implementation of foreign economic activity. The structure of a foreign trade contract and economic justification of decisions in the field of FEA. Features of the use of basic and transport conditions (INCOTERMS) in the implementation of foreign trade contracts. Tools for reducing financial risks in the implementation of foreign trade transactions and documentation on the execution of foreign trade transactions.

Methods of carrying out foreign trade transactions. The essence and advantages of direct and indirect methods of carrying out foreign economic transactions. Procedures for the preparation of foreign economic transactions in direct relations.

Mediation in foreign trade operations. Types of trade-intermediary operations. The essence of brokerage and commission foreign economic operations and resale operations. Methods of remuneration of intermediaries.

Types of foreign economic contracts and peculiarities of their conclusion. Legal aspects of foreign trade contract of purchase and sale. Structure of foreign trade agreement. The content and procedure for completing the sections of the contract.

Normative legal acts regulating foreign economic activity. International agreements in the field of standards and product requirements. Normative legal acts, regulating the state support of foreign economic activity. Types, forms and tools of state support of foreign economic activity. Methods and basics of system analysis of foreign economic information. Rules of registration of documentation on foreign trade contract. The order of document flow in the organization. Basics of risk management in foreign economic activity. Terms of foreign trade contract. Marketing and peculiarities of pricing. Business ethics and rules of negotiation. Rules of administrative document flow. Procedure for drawing up statutory reports.

Form of the seminar - solving complex case study, solving practical problems.

- The formation of the mechanism of state regulation of foreign trade activities in the Russian Federation (preparation of presentations);
- Formation of the customs union EurAsEC / CES EurAsEC / EAEC and changes in the regulatory framework for the regulation of foreign trade activities in the Russian Federation (evaluation);

Topic 2: Structure of INCOTERM. Group E. Group F. Group C. Group D.

The body of international rules (Incoterms) used in determining the basic conditions for the supply of goods. Groups and types of terms, principal differences between them. Group E. Group F. Group C. Group D. Accepted official abbreviations of terms. Peculiarities of the use of terms for different methods of transport of goods. Distribution of costs and risks connected with delivery of the goods, and also duties on filling in and payment of commercial documents between the seller and the buyer according to Incoterms (under different basic delivery terms). Responsibilities of the seller and the buyer common for various framework conditions of delivery.

Features of determining the terms of payment in a foreign trade contract. Methods of payment used in international trade practice. Types of payments, their differences and peculiarities of their use. Currency control when carrying out foreign trade activities. Structure of a foreign trade contract and economic justification of decisions in the field of foreign economic activity. Features of the use of basic and transport conditions (INCOTERMS) in the implementation of foreign trade contracts. Tools for reducing financial risks in carrying out foreign trade transactions and documentation on the execution of foreign trade transactions. Terms of foreign trade contract. Marketing and peculiarities of pricing.

Form of the seminar - case study and practical tasks, testing.

Topic 3. Peculiarities of using basic and transport conditions (INCOTERMS) for implementing foreign trade contracts. Selection of INCOTERMS as a tool for reducing risks in carrying out foreign trade transactions.

Economic justification of decisions on the basis of performance indicators of foreign economic activity. The main indicators of the effectiveness of foreign economic activity. The concept of contractual and statistical value of goods. The essence of the customs value of goods. Customs duties (import and export), taxes (VAT and excise), fees (for customs clearance), levied by the customs authorities in the field of customs affairs. Types of customs duties: ad valorem, combined, specific. The procedure for calculating aggregate customs payments. Peculiarities of using basic and transport conditions (INCOTERMS) in implementing foreign trade contracts. Selection of INCOTERMS as a tool for reducing risks when carrying out foreign trade operations. Methods and basics of system analysis of foreign economic information. Basics of risk management in foreign economic activity. Basics of business planning. Terms of foreign trade contract. Marketing and peculiarities of pricing.

Form of the seminar - calculation-graphical work, case-study.

7.3. Content of independent work

Topic 1: Rules for preparing documentation for foreign trade contract. Normative legal acts, regulating foreign economic activity. Structure and terms of foreign trade contract.

Mechanisms of state regulation of foreign trade activity in Russia. The essence of commercial operations and their classification according to the directions of foreign economic cooperation. Organizational, legal and economic conditions for the choice of a foreign partner in the implementation of FEA.

The aim is to study the specifics of the legal framework of state regulation of foreign trade activities in the Russian Federation.

Objective: to identify the features of the implementation of international commercial transactions and know the economic conditions of the choice of a foreign partner in the implementation of FEA.

Methodological recommendations: study the lectures on topic 1 and additional literature.

Basic concepts: international commercial transaction, foreign trade transaction, the subject of a foreign trade transaction, the object of a foreign trade transaction, the UN Convention on Contracts for the International Sale of Goods (Vienna Convention, 1980)

TASKS FOR INDEPENDENT WORK

The task is to prepare reports-presentations on the topic (optional):

1. Mechanism of state regulation of foreign trade activities in Russia.
2. Non-tariff instruments of foreign trade regulation in modern world economy.
3. Tariff instruments of foreign trade regulation in modern world economy.
4. Analysis of foreign trade contract structure by the example (enterprise - by student's choice).
5. Application of Incoterms in foreign trade cooperation.
6. Foreign trade protectionism: international experience and Russian practice.
7. Application of letters of credit in foreign trade transaction.
8. Use of collection in foreign economic activity.
9. VAT refund in foreign trade transactions: international experience.
10. Application of licensing in the Russian Federation in carrying out foreign trade transactions with certain categories of goods.
- 11.

Features of Russian enterprise entrance to the foreign market (country - at student's choice).

Assignment - Creative work on drawing up a task (case) on the basis of the materials of the practical lesson on the example of the enterprise (at the choice of the student). The task is done by the student individually or in a group of 2 people. The results of the work are presented to the practical classes in the discipline.

Topic 2. Structure of INCOTERM. Group E. Group F. Group C. Group D.

The structure of the foreign trade contract and the economic justification of decisions in the field of foreign economic activity. Features of the use of basic and transport conditions (INCOTERMS) in the implementation of foreign trade contracts. Tools to reduce financial risks in the implementation of foreign trade transactions and documentation for the execution of foreign trade transactions.

Purpose - to study the methodological foundations of drawing up a foreign trade contract.

Objective: to identify the features of the use of basic and transport conditions in the implementation of foreign trade contracts.

Methodical recommendations: study lectures on topic 2 and additional literature.

Basic concepts: Foreign trade contract, Incoterms, terms of payment in contracts for the international sale of goods, currency control

TASKS FOR INDEPENDENT WORK

Assignment - to prepare a report-presentation on the topic (optional):

Features of the use of the basic delivery condition (basis from Incoterms 2020 at the student's choice) in the implementation of foreign economic activity.

Task - Creative work on drawing up a task (case) based on the materials of a practical lesson on the example of an enterprise (at the student's choice). The task is performed by the student individually or in a group of 2 people. The results of the work are presented and tested in practical lessons in the discipline.

Topic 3. Features of the use of basic and transport conditions (INCOTERMS) in the implementation of foreign trade contracts. Choosing INCOTERMS as a tool to reduce risks in the implementation of foreign trade operations.

Economic justification of decisions based on indicators of the effectiveness of foreign economic activities

Purpose - to study the indicators of economic efficiency in the implementation of foreign economic activity.

Objective: to identify the features of calculating the economic efficiency of a foreign trade transaction, taking into account different delivery bases.

Methodical recommendations: study lectures on topic 3 and additional literature.

Basic concepts: Contract value, customs value, statistical value, economic effect of foreign economic activity, economic efficiency of foreign economic activity

TASKS FOR INDEPENDENT WORK

Assignment - to prepare a report-presentation on the topic (optional):

- Stages of calculating economic efficiency in the implementation of foreign economic activity.
- Influence of basic terms of delivery on the calculation of customs payments in the implementation of a foreign trade transaction.
- Calculation of the economic efficiency of a foreign trade transaction using the basis (the basis of the student's choice) by an example (the company of the student's choice).

Assignment - Creative work on drawing up a task (case) based on a material-practical lesson on the example of an enterprise (at the student's choice). The task is performed by the student individually or in a group of 2 people. The results of the work are presented and tested in practical lessons in the discipline.

7.3.1 Example questions for independent preparation for the test/exam
Appendix 1

7.3.2 Practical tasks on the discipline for independent preparation for examination/examination
Appendix 2

7.3.3 List of course paper 7.3.3.
Coursepaper is not covered in the syllabus 7.4.

7.4 Electronic portfolio of the learner
Placement of materials in the E-portfolio of the learner is not foreseen

7.5 Methodical recommendations for the execution of the coursework
Test work is not included in the syllabus

7.6 Methodical recommendations for the coursepaper
Coursepaper is not included in the syllabus

8. FEATURES OF THE ORGANIZATION OF EDUCATIONAL PROCESS FOR PERSONS WITH DISABILITIES

On the application of the student

In order to ensure the accessibility of mastering the program for persons with disabilities, if necessary, the department provides the following conditions:

- a special order of mastering the discipline, taking into account their state of health;
- electronic educational resources for the discipline in forms adapted to the limitations of their health;
- Study of the discipline on the individual curriculum (regardless of the form of training);
- e-learning and distance learning technologies, which provide opportunities to receive-transfer information in accessible forms.
- access (remote access), to modern professional databases and information reference systems, the composition of which is determined by the program.

9. LIST OF BASIC AND ADDITIONAL EDUCATIONAL LITERATURE NECESSARY FOR MASTERING THE DISCIPLINE

Website of the USUE library

<http://lib.usue.ru/>

Basic literature:

1. Majorina MV, Alimova Ya.O .. International contracts and their regulators. [Electronic resource]: Textbook. - Moscow: Legal Publishing House Norma, 2020. - 448 p. - Access mode: <https://znanium.com/catalog/product/1063656>

2. Organization and management of foreign economic activity of the enterprise. Study guide: [in 2 hours]. Part 1. [Electronic resource] :: - Yekaterinburg: [USUE Publishing House], 2014. - 215 - Access mode: <http://lib.usue.ru/resource/limit/ump/15/p483355.pdf>

3. Organization and management of foreign economic activity of the enterprise. Study guide: [in 2 hours]. Part 2. [Electronic resource] :: - Yekaterinburg: [USUE Publishing House], 2015. - 208 - Access mode: <http://lib.usue.ru/resource/limit/ump/16/p486387.pdf>

4. Vyazovskaya V.V., Kovalev V.E., Linetskiy A.F., Maidannik V.I., Plyusnina O.M., Savelieva I.N., Semin A.N., Falchenko O.D., Yurchenko K. P. International commercial operations: theory and practice. [Electronic resource]: tutorial. - Yekaterinburg: [USUE Publishing House], 2019. - 244 - Access mode: <http://lib.usue.ru/resource/limit/ump/19/p492230.pdf>

Additional literature:

1. Gromova NM .. Foreign trade contract = Contract in Foreign Trade. [Electronic resource]: Textbook. - Moscow: Magistr Publishing House, 2018. - 144 p. - Access mode: <https://znanium.com/catalog/product/952081>

2. Chursin AA, Murtuzalieva S.Yu .. Foreign economic activity of the organization. [Electronic resource]: Textbook. - Moscow: Scientific Publishing Center INFRA-M, 2020. - 332 p. - Access mode: <https://znanium.com/catalog/product/1034190>

3. Degtyareva O. I., Ratushnyak E. S., Sheveleva A. V. Management of foreign economic activity in the Russian Federation in the context of integration within the EAEU. [Electronic resource]: tutorial. - Moscow: Master: INFRA-M, 2019. -- 368 - Access mode: <https://znanium.com/catalog/product/1037695>

4. Ivanov M.Yu., Ivanova MB .. Foreign economic activity. [Electronic resource]: Textbook. allowance. - Moscow: RIO Publishing Center, 2020. -- 128 p. - Access mode: <https://znanium.com/catalog/product/1052246>

5. Gromova NM. Foreign trade contract = Contract in Foreign Trade. [Electronic resource]: Textbook. - Moscow: Magistr Publishing House, 2021. - 144 - Access mode: <https://znanium.com/catalog/product/1215352>

10. LIST OF INFORMATION TECHNOLOGIES, INCLUDING THE LIST OF LICENSED SOFTWARE AND INFORMATIONAL HELP SYSTEMS, ONLINE COURSES USED IN THE EDUCATIONAL PROCESS

List of licensed software:

My office standard. Agreement No. SK-281 from 7 June 2017. date conclusions - 07.06.2017. Term actions licenses - without limitations term.

Astra Linux Common Edition. Contract No. 1 from 13 June 2018, Act from 17 December 2018. Term actions licenses - without restrictions term.

Microsoft Windows ten .The contract No. 52/223-PO / 2020 from 04/13/2020, Act No. Tr000523459 from 10/14/2020. Term actions licenses 30.09.2023.

Microsoft Office 2016 Agreement No. 52/223-PO / 2020 from 04/13/2020, Act No. Tr000523459 from 10/14/2020 Term actions licenses 30.09.2023.

The list of information reference systems, resources of the information and telecommunication network "Internet":

Reference and legal system Guarantee. Contract No. 58419 from 22 December 2015. Term actions licenses -without restrictions term

-Reference and legal system Consultant +. Contract No. 163/223-U / 2020 from 12/14/2020. Term actions licenses before 12/31/2021

11. DESCRIPTION OF MATERIAL AND TECHNICAL BASIS NECESSARY FOR CONDUCTING THE EDUCATIONAL PROCESS

The implementation of the discipline is carried out with the use of material and technical base of USEU, providing all kinds of classes and research and independent work of students:

Special rooms are classrooms for all types of classes, group and individual consultations, current monitoring and interim certification.

Rooms for students' independent work are equipped with computers with the ability to connect to the Internet and access to the electronic information and educational environment of USUE.

All rooms are equipped with specialized furniture and multimedia equipment (information and telecommunications, other computer equipment), access to information retrieval, reference and legal systems, electronic library systems, databases of current legislation, other information resources used to present educational information to a large audience.

For lecture-type classes presentations and other educational and visual aids, providing thematic illustrations.