

**MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN
FEDERATION FEDERAL STATE AUTONOMOUS
EDUCATIONAL INSTITUTION OF HIGHER EDUCATION
"MOSCOW STATE LAW
UNIVERSITY NAMED AFTER OE KUTAFIN (MGUA)"**

Department of Tax Law

WORK PROGRAM

EDUCATIONAL PRACTICE: INTRODUCTORY PRACTICE

B2.O.01(U)

recruitment year - 2026

Code and name areas of training:	40.04.01 Jurisprudence
Higher level education:	Master's degree
Directionality (profile) OPOP VO:	Master of International Tax Law
Form(s) training:	full-time
Qualification:	Master's degree

Moscow – 2026

The program was approved at the meeting of the Department of Tax Law, minutes No. 8 dated April 27, 2026.

Author:

Machekhin VA – Candidate of Legal Sciences, Associate Professor, Associate Professor of the Department of Tax Law at the OE Kutafin Moscow State Law University (MSAL).

Reviewer(s):

Orlova N.Y. – Candidate of Law, General Director of "Style-Country" LLC..

Machekhin VA

Educational practice: introductory practice (Educational Practice: Introduction Practice): work program/ Machekhin VA – M.: Publishing center of the OE Kutafin University (MSAL), 2026.

The program is compiled in accordance with the requirements of the Federal State Educational Standard of Higher Education

©University named after OE Kutafina (MSAL), 2026

I. GENERAL PROVISIONS

1. Objectives and tasks of educational practice : introductory practice (Educational Practice : Introduction Practice)

Practical training is a form of organizing educational activities during the development of an educational program in the context of students performing certain types of work related to future professional activities and aimed at the formation, consolidation, and development of practical skills and competencies in the profile of the corresponding educational program.

Practical training during internships is organized through the direct performance by students of certain types of work related to future professional activities and aimed at the formation, consolidation, and development of practical skills and competencies in the profile of the OPOEP of HE.

Practical training during the internship can be organized:

1) directly in the organization carrying out educational activities (hereinafter referred to as the educational organization), including in the structural division of the said organization intended for conducting practical training;

2) in an organization that carries out activities in the profile of the relevant educational program (hereinafter referred to as the specialized organization), including its structural subdivision intended for conducting practical training, on the basis of an agreement concluded between the said organization and the organization that carries out educational activities.

Type of practice: educational (introductory)

Type of educational practice: introductory practice

Methods of conducting educational practice: in-person or on-site.

In-person educational practice is conducted at a specialized organization located in Moscow.

On-site educational internships are conducted in specialized organizations outside of Moscow.

Forms of educational practice: discretely according to periods of practical training - by alternating in the academic calendar periods of study time for practical training with periods of study time for theoretical classes.

The purpose of educational practice is the professional and competency-based preparation of students for independent work through the acquisition, depending on the educational program of the master's degree and its focus (profile), of special professional skills, as well as the acquisition of new, expansion and deepening of existing knowledge, abilities and skills necessary for the independent performance of tasks, regardless of the level of complexity in relation to a specific profession or type (types) of professional activity, to which the educational program is directed, as well as the formation in students of other competencies necessary for successful social interaction, self-organization and self-government.

Objectives of educational practice :

- acquisition of professional experience in accordance with the focus (profile) of the master's program ;

- development of students' abilities to independently and efficiently perform practical tasks in the field of professional activity.
- developing students' abilities to present the results obtained in practice in the form of reporting documentation.

1.2. Place of educational practice: introductory practice (Educational Practice : Introduction Practice) in the structure of the OPOP VO

Educational practice: introductory practice refers to part of Block 2 “Practice” of the compulsory part of Block 2. Practice of the main professional educational program of higher education.

A student sent to practice, as a result of mastering the previous disciplines (modules) of the main educational program, has the following “*entry*” *knowledge, skills and abilities* :

- knowledge of general theoretical categories and concepts;
- the ability to apply the acquired theoretical knowledge when solving specific practical situations in the sphere of implementation and protection of subjective rights, freedoms and legitimate interests of citizens, as well as in the implementation of the powers of state bodies;
- possession of skills in searching for and using the necessary legal and other information when resolving legal issues, skills in conducting consultations, negotiations and formalizing their results, skills in drafting legal documents, drafting normative and non-normative legal acts governing social relations that arise, develop and cease in the process of implementing legal activities using information technology.

1.3. Developed competencies and indicators of their achievement (planned results of development)

A student who has completed the educational practice: introductory practice, must have the following competencies:

universal :

UK-1 - Able to carry out a critical analysis of problematic situations based on a systems approach and develop an action strategy;

UK-3 Able to organize and manage the work of a team, developing a team strategy to achieve the set goal;

UK-4 Able to apply modern communication technologies, including in foreign language(s), for academic and professional interaction;

UK-6 Able to determine and implement priorities of one's own activities and ways of improving them based on self-assessment;

General professional:

OPC-4. Able to argue a legal position in a case in writing and orally, including in adversarial proceedings;

OPC-5. Able to independently draft legal documents and develop draft regulatory (individual) legal acts;

OPC-6. Capable of ensuring compliance with the principles of legal ethics, including taking measures to prevent corruption and suppress corruption (other) offenses;

OPK-7. Able to apply information technology and utilize legal databases to solve professional problems, taking into account information security requirements.
professional :

PC-1 - Able to develop regulatory legal and local legal acts in specific areas of legal activity.

No . p/p	Name of the practice module	Codes generated competencies	Planned learning outcome/Indicators of competence development
1.	Project practice	<p>UK-1 is capable of carrying out a critical analysis of problematic situations based on a systems approach and developing an action strategy</p> <p>UK-4 is able to apply modern communication technologies, including in foreign language(s), for academic and professional interaction</p> <p>OPK-5 able to independently draft legal documents and develop draft regulatory (individual) legal acts</p> <p>OPK-7 is capable of applying infor-</p>	<p>IUK 1.1 Analyzes a problem situation as a system, identifying its components and the connections between them</p> <p>IUK 1.2 Identifies gaps in the information needed to solve a problem situation and designs processes to address them</p> <p>IUK 1.3 Critically evaluates the reliability of information sources, works with conflicting information from different sources</p> <p>IUK 1.4 Develops and substantively argues a strategy for solving a problem situation based on a systemic and interdisciplinary approach</p> <p>IUK 1.5 Uses logical and methodological tools to critically evaluate modern concepts of a philosophical and social nature in their subject area</p> <p>IUK 4.1 Establishes and develops professional contacts in accordance with the needs of joint activities, including the exchange of information and the development of a unified interaction strategy</p> <p>IUK 4.2 Compiles, translates and edits various academic texts (abstracts, essays, reviews, articles, etc.)</p> <p>IUK 4.3 Presents the results of academic and professional activities at various public events, including international ones, choosing the most appropriate format</p> <p>IUK 4.4 Reasonably and constructively defends his/her positions and ideas in academic and professional discussions in the state language of the Russian Federation and a foreign language</p> <p>IOPK 5.1 Knows the basic and specific rules for drafting legal documents, types of regulatory legal acts, types of lawmaking</p> <p>IOPK 5.2 Possesses the skills to draft legal documents and develop draft regulatory (individual) legal acts in accordance with the profile of his professional activity</p> <p>IOPK 7.1 Understands the principles of operation of modern information technologies</p>

		<p>mation technologies and utilizing legal databases to solve professional tasks while taking into account information security requirements.</p> <p>PC-1 is able to develop regulatory legal and local legal acts in specific areas of legal activity.</p>	<p>IOPK 7.2 Able to select modern information technologies necessary for solving specific problems of professional activity</p> <p>IOPK 7.3 Possesses the skills to use modern information technologies necessary to solve specific problems of professional activity</p> <p>IOPK 7.4 Demonstrates readiness to solve problems of professional activity taking into account information security requirements</p> <p>IPC 1.1 Determines the need to prepare regulatory legal acts and normative documents in the field of their professional activity and their industry affiliation</p> <p>IPC 1.2 Applies basic techniques of legislative technology in the preparation of regulatory legal acts in the field of his professional activity</p> <p>IPC 1.3 Complies with the rules of legal technique when preparing regulatory documents in the field of his professional activity</p>
2.	Profile (introductory) practice	<p>UK-6 Able to determine and implement priorities of one's own activities and ways to improve them based on self-assessment</p> <p>OPK-4 is able to argue the legal position on a case in writing and orally, including in adversarial proceedings;</p> <p>OPK-6 is able to ensure compliance with the principles of legal ethics, including taking measures to prevent corruption and suppress corruption (other) offenses</p> <p>PC-1 is able to develop regula</p>	<p>IUK 6.1 Assesses one's resources and their limits (personal, situational, temporary), and uses them optimally to successfully complete the assigned task</p> <p>IUK 6.2 Defines priorities for professional growth and ways to improve one's own activities based on self-assessment according to selected criteria</p> <p>IUK 6.3 Builds a flexible professional trajectory using continuous education tools, taking into account accumulated professional experience and dynamically changing labor market requirements</p> <p>IOPK 4.1 Constructs oral and written speech logically, reasonably, and legally competently, presents facts and circumstances, and expresses a legal position</p> <p>IOPK 4.2 Correctly applies legal vocabulary in professional communication</p> <p>IOPK 6.1 Demonstrates a willingness to honestly and conscientiously perform professional duties based on the principles of legality, impartiality and fairness, respect for the honor and dignity, rights and freedoms of man and citizen</p> <p>IOPK 6.2 Possesses a high level of personal and legal culture, maintains qualifications and professional knowledge at a high level</p> <p>IOPK 6.3 Identifies corruption risks, assesses and prevents corrupt behavior, develops and implements measures to identify and eliminate conflicts of interest</p> <p>IPC 1.1 Determines the need to prepare regulatory legal acts and normative documents in the field of their professional activity and their industry affiliation</p> <p>IPC 1.2 Applies basic techniques of legislative</p>

		tory legal and local legal acts in specific areas of legal activity	technology in the preparation of regulatory legal acts in the field of his professional activity IPC 1.3 Complies with the rules of legal technique when preparing regulatory documents in the field of his professional activity
3.	Teaching practice	UK-3 able to organize and manage the work of a team, developing a team strategy to achieve the set goal; OPK-6 is capable of ensuring compliance with the principles of legal ethics, including taking measures to prevent corruption and suppress corruption (other) offenses	IUK 3.1 Develops a cooperation strategy and, based on it, organizes the selection of team members to achieve the set goal IUK 3.2 Plans and adjusts the work of the team taking into account the interests, behavioral characteristics and opinions of its members IUK 3.3 Resolves conflicts and contradictions in business communication based on taking into account the interests of all parties IUK 3.4 Organizes discussions on a given topic and discussion of the results of the team's work with the involvement of opponents IUK 3.5 Plans team work, assigns tasks, and delegates authority to team members IOPK 6.1 Demonstrates a willingness to honestly and conscientiously perform professional duties based on the principles of legality, impartiality and fairness, respect for the honor and dignity, rights and freedoms of man and citizen IOPK 6.2 Possesses a high level of personal and legal culture, maintains qualifications and professional knowledge at a high level IOPK 6.3 Identifies corruption risks, assesses and prevents corrupt behavior, develops and implements measures to identify and eliminate conflicts of interest

II . STRUCTURE AND CONTENT OF EDUCATIONAL PRACTICE: INTRODUCTORY PRACTICE

2.1. Volume, duration and timing of educational internship

Total volume in credit units – 9 ZE

The total duration is 324 academic hours.

dates : in accordance with the curriculum and academic calendar:

- for full-time students – in the first year (third semester);
- for correspondence students – in the second year (third session).

The form of midterm assessment is a credit with a grade.

2.2. Place of the educational practice of introductory practice (Educational Practice : Introduction Practice)

The location of the internship is determined by agreement with the internship supervisor – the student's academic supervisor, taking into account the focus (profile) of the master's program, the area of scientific research chosen by the student, and the topic of the master's dissertation.

The internship can be conducted in specialized organizations or at the University, including in departments, other structural divisions of the University, and the University Legal Clinic.

The internship may be conducted in specialized organizations: federal and regional legislative and executive authorities; local government bodies; courts of general jurisdiction, arbitration courts, arbitration tribunals; self-regulatory organizations; legal entities of various organizational and legal forms and forms of ownership; individual entrepreneurs; law firms, notary offices and other bodies and organizations whose activities correspond to the focus (profile) of the master's program and allow the student to complete the internship program and the individual assignment of the internship supervisor from the University.

Students who combine their studies with work activities have the right to undergo educational internship at their place of work if the professional activity they carry out meets the requirements for the content of the internship and allows them to complete the individual assignment of the internship supervisor from the University.

If the immediate professional activity of a student combining studies with work activity does not meet the requirements for the content of the internship, he has the right to undergo educational internship in the organization at his place of work in the divisions of the organization, the activities of which allow him to fulfill the individual assignment of the internship supervisor from the University.

Internships may be completed at multiple specialized organizations. If you complete an internship at multiple organizations, a reference letter from each organization will be provided.

2.3. Structure and content of educational practice : introductory practice (Educational Practice: Introduction Practice)

The internship program consists of two modules. Depending on the student's level of preparation, one of the following options may be selected in consultation with the University's internship supervisor:

Option 1

- project practice - 216 hours, 6 credits;
- pedagogical practice - 108 hours, 3 credits;

Option 2

- specialized practice – 216 hours, 6 credits;

- pedagogical practice – 108 hours, 3 credits;
Students must complete two modules.

Contents of the modules

Project-based internships are conducted in specialized organizations whose activities correspond to the profile of the master's program and/or allow for the fulfillment of an individual assignment from the internship supervisor. They are aimed at developing students' skills in searching for and analyzing information, identifying and formulating specific problems (social, legal, etc.) that require a legal solution, developing proposals for overcoming (solving) them, as well as acquiring new knowledge and deepening the student's existing skills.

This module can be offered to students who have professional experience in accordance with the profile of the master's program.

Profile (introductory) internship is conducted in specialized organizations whose activities correspond to the profile of the master's program and (or) allow the fulfillment of an individual assignment of the internship supervisor, aimed at familiarization with the specifics of professional activity, acquisition of experience in professional activity in accordance with the focus (profile) of the master's program, as well as obtaining new, deepening the existing knowledge and skills of the student.

This module can be offered to students without professional experience, including in accordance with the profile of the master's program.

Teaching internships are conducted at the University departments or other higher education institutions implementing educational programs in the field of Jurisprudence. They are aimed at developing general cultural and professional competencies necessary for teaching legal disciplines (modules), managing students' independent work, organizing and conducting research within the framework of the master's program, legal education within the framework of pedagogical activity and gaining experience in its implementation in educational institutions.

The content of pedagogical practice provides a didactically sound sequence of the process of developing students' professional and pedagogical competence as higher education teachers through the systematic development of professional skills and abilities at all stages of practice, and the increasing complexity of tasks as they move from one component of practice to another.

Structures and contents of educational practice: introductory practice (Educational Practice : Introduction Practice)

Item No .	Practice section	Duration/ academic hours, unit	Types of work during internship, including independent work, in accordance with the individual assignment for internship	Forms of current control

1.	Project practice	216, 6 ze .	<ul style="list-style-type: none"> - familiarization with the rules of operation of the government body (organization); - preparation of summaries of current legislation and judicial practice; - identification of problems, new and promising projects, and areas of the organization's activities that require a legal solution; - development of proposals for solutions to identified problems and new projects and directions in the organization's activities; - performing other tasks assigned by the internship supervisor. 	Consultation with the internship supervisor, presentation of materials in accordance with the individual assignment of the internship supervisor
2	Teaching practice	108, 3 ze .	<ul style="list-style-type: none"> - familiarization with the department's operating rules; - attending lectures and practical classes conducted by the department's teachers; - preparation and implementation of educational classroom and extracurricular work; - preparation of educational and methodological materials. 	A public presentation, responses to questions and comments from teachers and other students, and a public discussion of the results of the internship in the form of a colloquium
4.	Profile (introductory) practice	216, 6 ze .	<ul style="list-style-type: none"> - familiarization with the rules of operation of the government body (organization); - preparation of summaries of current legislation and judicial practice; - identification of promising areas of activity of the body (organization); - fulfilling the tasks of the supervisor from practice. 	
5.	Teaching practice	108, 3 ze .	<ul style="list-style-type: none"> - familiarization with the department's operating rules; - attending lectures and practical classes conducted by the department's teachers; - preparation and implementation of educational classroom and extracurricular work; - preparation of educational and methodological materials. 	A public presentation, responses to questions and comments from teachers and other students, and a public discussion of the results of the internship in the form of a colloquium
6.	Practical lesson on the results	2	Public presentation and public defense of the results of the internship	A public presentation, responses to questions and

				comments from teachers and other students, and a public discussion of the results of the internship in the form of a colloquium
	Total	324, 9 ze .	Submitting the reporting materials for review to the University's internship supervisor	Feedback from the University's internship supervisor

The University's internship supervisor issues the student an individual assignment to complete during the internship, specifying the internship content in relation to the specific internship location, taking into account the planned learning outcome.

Contents of educational practice: introductory practice (Educational Practice: Introduction Practice)

Module 1. Scientific and pedagogical practice

Scientific and pedagogical practice is aimed at developing general cultural and professional competencies necessary for teaching legal disciplines (modules), managing independent work of students, organizing and conducting research within the framework of the master's program, legal education within the framework of pedagogical activity and developing experience in its implementation in educational organizations.

The content of scientific and pedagogical practice should ensure a didactically sound sequence of the process of developing students' professional and pedagogical competence as higher education teachers through the systematic development of professional skills and abilities at all stages of practice, increasing the complexity of tasks as they move from one component of practice to another.

Scientific and pedagogical practice is carried out in a specific system and includes the following components:

1. **Introductory** - aimed at obtaining primary practical information about the disciplines (modules) implemented at the department, the rules for compiling and formatting the educational and methodological materials of the department, the organization of educational and other types of activities of the department;

2. **Methodological** - aimed at familiarizing students with classroom teaching and the teaching and methodological work at the department; providing for the development of teaching and methodological materials, including materials for lecturing, assignments for practical classes, case studies, materials for preparing role-playing scenarios, developing tests and other assignments for conducting various types of assessment of undergraduate students; consolidation, expansion, deepening

and systematization of knowledge acquired in the process of studying specialized disciplines (modules) and information obtained during the first stage of teaching practice.

Mandatory types of work at this stage are: attendance of at least 5 classroom sessions (lectures - 1, practical classes - 3, consultations - 1), conducted by teachers of the department with a description in the report of the progress of the classes and the teaching methods used.

3. **Pedagogical** - consisting of the preparation and conduct of classroom lessons (a fragment of a lesson), including:

- practical classes and lectures in the presence of the academic supervisor (as a teaching assistant) followed by an analysis of the lesson or part of it;
- practical classes and lectures independently at the Institute of Continuous Education of the OE Kutafin Moscow State Law University (MSAL), and other educational institutions of higher and secondary education.

Mandatory types of work are:

1) development of materials for two classes (lectures, practical classes) on topics agreed upon with the supervisor, including: defining the goals and results of the class, a plan for conducting the class, materials used in the class, practical assignments, a description of the teaching methods used, including interactive methods;

2) conducting at least one lesson on a topic agreed upon with the supervisor, followed by a discussion.

4. **The final stage** involves preparing reports on this module and discussing the results with the supervisor.

The content of scientific and pedagogical practice should be oriented towards the personality of the student, in connection with which the set of educational activities in each specific case should be determined strictly individually.

The program of scientific and pedagogical practice for each student is specified and can be supplemented by the scientific supervisor depending on the specifics and nature of the work performed, and is formulated in the individual assignment for the student for practice.

The specific content and timing of the completion of methodological work and the conduct of classes are planned jointly by the student and the academic supervisor and are reflected in the internship plan.

Module 2. Professionally-oriented practice

Professionally oriented internship is directly focused on the practical training of students and the acquisition of experience in professional activities under the master's program, and aims to develop general cultural and professional competencies in the main types of professional activities: law-making, law enforcement, and law enforcement.

The content of professionally oriented practice should ensure the development of practical skills in future Masters of Law students related to the application and implementation of scientific and technological law norms in the Russian Federation and abroad.

Professionally oriented practice is carried out within a specific system and includes the following components:

1. **Introductory** - aimed at obtaining primary practical information about the legal status of the body, organization, institution, structural unit in which the internship is conducted, the actual conditions and directions of its (her) activities;

2. **Expert** - aimed at familiarization with the activities of a body, organization, institution, structural unit where practice is carried out related to the application of the principles and norms of the law of science and technology, including agreements, contracts, bills, statements of claim, complaints, and other legal documents developed or being developed by it (her);

3. **Consulting** - consisting of independent practical work in the field of science and technology law, including consulting with individuals and legal entities and drafting legal documents at the request of the head of a body, organization, institution, or structural unit. A mandatory outcome of completing the consulting internship is the submission of prepared legal documents to the academic supervisor;

4. **The final stage** involves preparing reports on this module and discussing the results with the supervisor.

The content of professionally oriented practice should be focused on the personality of the student, and therefore the set of educational activities in each specific case should be determined strictly individually.

The professionally oriented program for each student is specified and can be supplemented by the academic supervisor depending on the specifics and nature of the work performed, and is formulated in the individual assignment for the student's internship.

The specific content and timing of the completion of methodological work and the conduct of classes are planned jointly by the student and the academic supervisor and are reflected in the internship plan.

The internship supervisor from OE Kutafin Moscow State Law University (MSAL) issues the student an individual assignment for completion during the internship, specifying the internship content in relation to a specific internship location, taking into account the planned learning outcome (see Section 6 of this program).

Practical lesson based on the results of educational practice: introductory practice

The purpose of the practical lesson is to provide a public and collective discussion of the results of the practical lesson, during which the student presents a report outlining the main content of the work(s) performed, the most significant results achieved, justifying the significance of the results obtained for preparation for the final state certification, final qualification work and ways of using them in future professional activities.

Following the hearing of each report, other students, the instructor leading the class, and invited persons (the head of the master's program, the internship supervisor, other employees of the University, the organization where the internship is taking place, other interested organizations, etc.) ask clarifying questions and formulate

recommendations for completing the preparation of the reporting materials.

After hearing and discussing all the reports, a colloquium is held, during which the advantages and disadvantages of the content and results of the educational practice are expressed and discussed, and general proposals for the preparation of reporting materials are developed.

2.4. Interim assessment of educational practice

1. Interim assessment based on the results of the educational internship is carried out in the form of a test with a grade.

2. The results of the student's midterm assessment are assessed according to the following scale:

“Passed” (“excellent”, “good”, “satisfactory”) - the student demonstrated the knowledge, skills and abilities that are the results of mastering the competencies under the internship program at the required level;

“Failed” (“unsatisfactory”) - the student demonstrated knowledge, skills and abilities that are the results of mastering the competencies under the educational practice program at a level that does not correspond to the threshold .

3. At the end of each module, in accordance with the internship schedule, the University internship supervisor conducts a midterm assessment. During the midterm assessment, a preliminary assessment is made of the student's progress in the internship, ensuring the completeness and timeliness of the individual assignments of the University internship supervisor and the assignments of the organization's internship supervisor.

4. The following are used as assessment tools during the midterm assessment and monitoring of independent work in practice:

- individual assignment from the internship supervisor;
- work schedule (plan) for conducting the internship;
- reference from the place of practice;
- reporting materials on practice;
- interview and consultation with the internship supervisor;
- feedback from the internship supervisor from the University.

5. Based on the results of the internship, the University internship supervisor prepares a review.

The University's internship supervisor's review includes information about the location and timing of the student's internship, assessment of the student's completion of the individual internship assignment, other work completed by the student, collected and developed materials, and preparation of reporting materials.

The University's internship supervisor's review may include questions and comments that must be addressed before the assessment. In the review, the internship supervisor determines whether the student is eligible for internship assessment.

6. The University's internship supervisor conducts the internship assessment. Internship supervisors from the organizations where the students completed their internship and representatives of other employers may participate in the assessment.

Certification for practical training can be carried out individually or collectively with the participation of students from one or several study groups in the form

of a collective discussion of the results obtained in practice, demonstration of presentations prepared by students individually or in small groups.

Specific forms of certification are determined by the internship supervisor(s) and are communicated to the students in advance.

7. The following criteria and assessment indicators are used during certification.

No. p/p	Planned learning outcome	Evaluation criteria	Threshold indicators level
1.	Develop regulatory legal acts at various levels.	Individual assignment for internship, reference from the internship site, internship reporting materials.	The student correctly identified the type of legal act required for publication in a specific situation; The content of the act complies with the requirements of the law; The form and content of the act comply with the rules of legal technique.
2.	Draft legal documents.	Individual assignment for internship, reference from the internship site, internship reporting materials.	The student correctly identified the type of legal document applicable to a specific situation; The student has identified most of the facts that have legal significance for the preparation of the relevant document; The student correctly selected the legal norms to be applied in a specific situation; The form and content of the act comply with the requirements of the law and the rules of legal technique.
3.	Interpret and apply applicable law.	Internship reports, feedback from the supervisor at the University.	The student correctly classified the offenses in the area under consideration; Correctly interpreted and substantiated the applicable legal norms.
4.	Carry out pedagogical and consulting activities.	Internship reports, feedback from the supervisor at the University.	The student applies methods of systems analysis; Uses active and interactive forms and technologies; Develops educational materials; Draws up an opinion on issues of application of applicable legislation.

If the specified indicators are not met, the student is given the grade “fail” (“unsatisfactory”).

III . REQUIREMENTS FOR THE PREPARATION OF REPORTING MATERIALS

Based on the results of the internship, the student is required, within the timeframes specified in the order for placement, to submit a reference from the place of internship, a work schedule (plan) for conducting the internship, and reporting materials on the internship for review by the internship supervisor.

3.1. Requirements for the content of internship reports

The reporting materials include:

- internship diary;
- a written report with the assignment of the internship supervisor attached.

The diary reflects the work performed on specific dates or periods of the internship. The diary is completed for each section/module of the internship (if modules are included in the internship program). Entries in the diary should contain a brief description of the work performed. The diary is reviewed and signed by the internship supervisors from the organization/in the case of teaching internship, if included in the program, by the internship supervisor from the University.

The written report is completed in accordance with the individual assignment of the internship supervisor.

The report on the practical training of the pedagogical module should include the following sections:

1) description of the attendance of training sessions and analysis of the teaching methods used in them;

2) developed methodological materials based on the instructions of the internship supervisor;

3) materials for two classes (lecture, practical lesson);

4) a description of the completion of tasks within the expert-consultative module of the practice with the attached results of the completion of this work.

5) a description of the tasks completed within the professionally oriented practice module with the attached results of the work (what types of work were performed, what actions were taken to complete the assigned tasks, what results were obtained, what could not be accomplished and why, what documents were prepared, what difficulties were encountered, how they were resolved, what aspects of professional activity were identified, etc.).

6) personal assessment of the results of completing the educational internship, including on the following issues:

- What new things did you learn in practice?

- What useful things did you manage to learn in practice (what did you manage to learn to do)?

- suggestions for improving this internship program.

The developed course materials (indicate the quantity) as assigned by the internship supervisor must be designed in accordance with the following requirements:

- the presence of a title page indicating the educational practice, the type of lesson being conducted, the topic of the lesson in accordance with the curriculum, the group, the author (trainee), and the supervisor of the practice;

- defining the objectives of the lesson;

- determination of the results of the lesson;

- a lesson plan that includes questions to be considered during the lesson and practical assignments;

- a detailed text of the lecture or key points of the issues discussed during the practical lesson, or a scenario of the business game;

- a brief description of the educational technologies used, including interactive teaching methods;

- assignments and a list of literature recommended for independent completion and study;
- literature used by the trainee in preparing for the lesson.

3.2. Requirements for the preparation of reporting materials

The report must be prepared on a computer using the Word text editor, using Times New Roman font, font height 12-14, line spacing 1.0-1.5. Paragraph indentation 1.25 cm. Margins: top 2 cm, bottom 2 cm, left 3 cm, right 1 cm. Page numbers are in the lower right corner. If necessary, footnotes are placed on each page; footnote numbers are continuous. Footnotes are typed in Times New Roman font, font height 10, line spacing single. Compliance with these requirements for the presentation of reporting materials is one of the assessment criteria during certification.

IV . EDUCATIONAL AND METHODOLOGICAL SUPPORT

This section should provide recommendations for preparing for the internship, completing assignments during the internship, and preparing for the assessment. If necessary, educational literature, other sources, and information resources may be included.

When performing various types of work in practice, the student should use the following educational, scientific research and scientific production technologies:

- reference legal systems related to the search and processing of international agreements and sources of Russian law (Consultant Plus, Garant);
- highly specialized information and legal systems, including foreign ones;
- a method of comparative law in the analysis of the legislation of foreign states and Russian legislation.

During the internship, the student must:

- familiarize yourself with the legislative acts and constituent documents of the body or institution (at the place of internship), its structure, functions, powers, and the specifics of relationships with other government bodies and non-governmental organizations;
- promptly and carefully follow the instructions of the practitioner (on-site practice supervisor).

When performing various types of practical work, students are advised to utilize techniques such as: analyzing legislation for compliance with its application to the exercise of tax authority authority powers; discussing with a practitioner any complex issues that arise while studying the legal documents of the authority at the internship location; and analyzing legal situations during the application of tax and fee legislation. Depending on the nature of the work performed, students are also required to utilize research and production technologies related to the search for and processing of regulatory legal acts governing tax relations.

4.1. List of educational literature required for the internship

Basic educational and scientific literature

1. Ovcharov, AO Methodology of scientific research [Electronic resource] : textbook /

- AO Ovcharov, TN Ovcharova. - Moscow: INFRA-M, 2020. - 304 p. - DOI 10.12737/357. - ISBN 978-5-16-100943-7. - Access mode: <https://new.znanium.com/catalog/product/1081139>.
2. Tikhonov, V. A. Theoretical Foundations of Scientific Research: A Textbook for Universities / V. A. Tikhonov, V. A. Vorona, L. V. Mitryakova . - Moscow: Goryachaya Liniya-Telecom, 2018. - 320 p. - ISBN 978-5-9912-0505-4. - Access mode: <https://znanium.com/catalog/product/1195580>
 3. Schubert, TE Doctrine, lawmaking, judicial practice: issues of mutual influence: monograph / TE Schubert. - Moscow: INFRA-M, 2019. - 119 p. - (Scientific thought). - ISBN 978-5-16-013111-5. - Access mode: <https://znanium.com/catalog/product/1001673>

Further reading

1. Lebedev, SA Methods of scientific knowledge: a textbook / SA Lebedev. - Moscow: Alfa-M: INFRA-M, 2019. - 272 p. - (Master's degree). - ISBN 978-5-98281-389-3. - Access mode: <https://znanium.com/catalog/product/1000577>

V. LOGISTICS AND TECHNICAL SUPPORT

5.1. Providing the educational process with other library and information resources and means of ensuring the educational process

Students are provided with remote access to modern professional databases and information reference systems. The full-text curriculum is available on the University's Digital Scientific, Educational, and Social Network (hereinafter referred to as the DSESN), which includes the "Electronic Personal Accounts of Students and Faculty." Access to materials is possible by entering an individual password. The DSESN is designed to create a student-centered information and communication environment that facilitates information interaction among all participants in the educational process at Kutafin Moscow State Law University (MSAL), including the provision of publicly available and personalized reference, scientific, educational, and social information through services operating on the applied information systems of Kutafin Moscow State Law University (MSAL).

Throughout their studies, each student is provided with individual, unlimited access to electronic library systems (e-libraries) and the electronic information and educational environment of OE Kutafin Moscow State Law University (MSAL). In addition to the electronic libraries of OE Kutafin Moscow State Law University (MSAL), they are also provided with individual, unlimited access to all remote electronic library systems, databases, and reference and legal systems connected to OE Kutafin Moscow State Law University (MSAL) under license agreements, including those with adapted versions of websites for students with disabilities.

The electronic library system (electronic library) and electronic information and educational environment provide simultaneous access for 100 percent of students from any location with internet access, both on and off the campus of OE

Kutafin Moscow State Law University (MSAL). If a publication is unavailable in the electronic library system (electronic library), the library collection at OE Kutafin Moscow State Law University (MSAL) is stocked with at least 50 copies of each required literature title listed in the course (module) and internship syllabi, and at least 25 copies of supplementary literature per 100 students.

5.1.1. Reference and legal systems:

1.	IS "Continent"	Third part	http://continent-online.com	LLC " legal integration agency "continent", contract: - ++18032020 from 20.03.2018 since 20.03.2018 by 19.03.2019; - ++19012120 from 20.03.2019 since 20.03.2019 by 19.03.2020; - 20040220 from 02.03.2020 since 20.03.2020 on 19.03.2021 - 21021512 from 16.03.2021 since 20.03.2021 by 19.03.2022 - 22021712 from 09.03.2022 from 20.03.2022 on 19.03.2023; - 23020811 from 06.03.2023 since 20.03.2023 by 19.03.2024; - 240020711 from 14.03.2024 since 20.03.2024 on 19.03.2025 - 25021313 by 11.03.2025 from 20.03.2025 since 19.03.2026 - № 26021711 by 20.03.2026 from 20.03.2026 since 19.03.2027
2.	West Law Academics	Third part	https://uk.westlaw.com	Branch of Joint Stock Company Thomson Reuters (Markets) Europe SA, agreements: - No. 2TR/2019 dated 24.12.2018 from 01.01.2019 to 31.12.2019; - No. RU03358/19 dated 11.12.2019, from 01.01.2020 to 31.12.2020; - No. EB-6/2021 dated 06.11.2020 from 01.01.2021 to 31.12.2021; - No. ER-5/2022 dated 10/27/2021, access period from 01/01/2022 to 12/31/2022; - No. 32211783551 dated 11/16/2022 from 01/01/2023 to 12/31/2023. from 11/30/2023, from 01.01.2024 to 12/31/2024. - № ER -3/2025 dated 29.10.2024 access period from 01.01.2025 to 31.12.2025 - № ER -7/2026 dated 24.11.2025 access period from 01.01.2026 to 31.12.2026

3.	Jus Mundi Academic Research	Third part	https://jusmundi.com	IVIS LLC, contracts: - No. ER-4/2025 dated April 21, 2025, valid from April 23, 2025 to April 22, 2026; - No. ER-1/2026 dated April 9, 2026, valid from April 23, 2026 to April 22, 2027.
4.	Consultant-Plus	Third part	http://www.consultant.ru	Open license for educational organizations
5.	Garant	Third part	https://www.garant.ru	Open license for educational organizations
6.	Системы Casebook и Caselook	Third part	https://casebook.ru/ https://caselook.ru/	JSC PravoTech, license agreement No. 1A/2025 dated August 29, 2025 from September 1, 2025 to August 31, 2026.

5.1.2. Professional data bases:

1.	National Electronic Library (NEB)	Third part	https://rusneb.ru	Federal State Budgetary Institution "Russian State Library", agreement No. 101/NEB/4615 dated 08/01/2018 from 08/01/2018 to 07/31/2023. (gratuitous)
2.	B.N. Yeltsin Presidential Library	Third part	https://www.prlib.ru	Federal State Budgetary Institution "Presidential Library named after B.N. Yeltsin, Agreement on Cooperation No. 23 dated 12/24/2010, indefinitely - Additional agreement No. 1 dated November 22, 2024 (in connection with the change in the type of MSAL)
3.	NEB eLIBRARY.RU	Third part	http://elibrary.ru	LLC "RUNEB", contract: - No.SU-13-03/2019-1 dated 03/27/2019 from 01.04.2019 on 31.03.2020; - Extravr-1/2020 from 17.04.2020 since 17.04.2020 on 16.04.2021; - Extravr-2/2021 from 25.03.2021 from 25.2021 on 24.03.2022; - Extravr-3/2022 from 04.03.2022 since 09.03.2022 by 09.03.2023; - Apostille-1494/2023 from 22.03.2023 since 27.03.2023 on 26.03.2024; - Apostille-1494/2024 from 28.03.2024 from 03.04.2024 by 02.04.2025 № ER-1/2025 dated 21.03.2025 from 03.04.2025 by 02.04.2026 - № SU-1494/2026 dated 11.03.2026 from 03.04.2026 by 02.04.2027
4.	LitRes: Library	Third part	http://biblio.litres.ru	LLC "litres", contract: - 290120 / B-1-76 from 12.03.2020 since 12.03.2020 on 11.03.2021; - ++160221 / V-1-157 from 12.03.2021 since 12.03.2021 on

				<p>11.03.2022; - Extravr-6/2022 from 18.03.2022 since 18.03.2022 on 17.03.2023; - ++130223 / B-1-136 from 02.03.2023 since 18.03.2023 on 17.03.2024; - 210224/it-B-181 from 05.03.2024 since 18.03.2024 on 17.03.2025</p> <p>- 180225/it-B 178 from 24.02.2025 since 18.03.2025 on 17.03.2026</p> <p>- № 240226/ it-B -161 from 16.03.2026 since 18.03.2026 on 17.03.2027</p>
--	--	--	--	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

5.1.3. Electronic library systems:

1.	ZNANIUM.COM	Third part	http://znanium.com	<p>Scientific Publishing Center ZNANIUM LLC, contracts:</p> <ul style="list-style-type: none"> - No. 3489 bs dated 14.12.2018 from 01.01.2019 to 31.12.2019; - No. 3/2019ebs dated 29.11.2019 from 01.01.2020 to 31.12.2020; - No. 3/2021 ebs dated 02.11.2020 from 01.01.2021 to 31.12.2021; - No. 1/2022эбс dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211747575эбс dated 07.10.2022 from 01.01.2023 to 31.12.2023. - № ER-3/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024 - No ER -2/2025 dated 23.10.2024 from 01.01.2025 to 31.12.2025 - 32515306855 dated 17.10.2025 from 01.01.2026 to 31.12.2026
2.	Book.ru	third part	http://book.ru	<p>LLC "KnoRus Media", agreements:</p> <ul style="list-style-type: none"> - No. 18494735 dated 12/17/2018 from 01/01/2019 to 12/31/2019; - No. EB-2/2019 dated 11/29/2019 from 01/01/2020 to 12/31/2020 - No. EB-4/2021 dated 11/02/2020 from 01/01/2021 to 12/31/2021; - No. ER-4/2022 dated 01.10.2021 from 01.01.2022 to 31.12.2022; - No. 32211783653 dated 21.10.2022 from 01.01.2023 to 31.12.2023. - № ER-2/2023 dated 11/30/2023 from 01.01.2024 to 12/31/2024. - № ER -1/2025 dated 14.10.2024 from 01.01.2025 to 31.12.2025 - № 32515306784 dated 21.10.2025 from 01.01.2026 to 31.12.2026

3.	VChZ RSL (Virtual reading room of the Russian State Library)	Third part	https://search.rsl.ru/	Federal State Budgetary Institution "Russian State Library", agreement No. 32312116538 dated 02/14/2023 from 03/02/2023 to 03/01/2024. - № 095/04/0025 dated 02/26/2024 from 03/02/2024 to 03/01/2025. - № 095/04/0019 dated 24.02.2025 from 02.03.2025 to 01.03.2026 - № 073/04/0021 dated 27.02.2026 from 02.03.2026 to 01.03.2027
4.	ELS Yurait	Third part	http://www.biblio-online.ru	Yurait Electronic Publishing House LLC, agreements: -No. EB-1/2019 dated 01.04.2019 from 01.04.2019 to 31.03.2020; - No. EB-1/2020 dated 01.04.2020 from 01.04.2020 to 31.03.2021 - No. ER-1/2021 dated 23.03.2021 from 03.04.2021 to 02.04.2022; - No. ER-7/2022 dated 03/09/2022 from 04/03/2022 to 04/02/2023; - No. 32312233331 dated 03/29/2023 from 04/03/2023 to 04/02/2024. - № ER-1/2024 dated 03/25/2024 from 04/03/2024 to 04/02/2025 - № ER -2/2025 dated 21.03.2025 from 03.04.2025 to 02.04.2026 - № 7823 dated 26.03.2026 from 03.04.2026 to 02.04.2027
5.	"Justitsin-form"	Third part	https://elknigi.ru/	LLC "Legal House "Yustitsinform", agreement No. ER-1/2023 dated 03/30/2023 from 04/05/2023 to 04/04/2024. - № ER-2/2024 dated 03/29/2024 from 04/05/2024 to 04/04/2025. - № ER -3/2025 dated 09.04.2025 from 15.04.2025 to 14.04.2026 - № ЭР-2/2026 dated 10.04.2026 from 15.04.2026 г. to 14.04.2027
6.	Prospect	third part	http://ebs.prospect.org	OOO Prospect, contracts: -№ EB-1/2019 dated 03.07.2019 from 03.07.2019 to 02.07.2020; -№ EB-2/2020 dated 03.07.2020 from 03.07.2020 to 02.03.2021; -№ ER-3/2021 dated 21.06.2021 from 03.07.2021 to 02.07.2022; - 32211498857 dated 24.06.2022 from 03.07.2022 to 02.07.2023. -- № 32312506505 from 27.06.2023 to 03.07.2023 by 02.07.2024 - Extravr-3/2024 from 13.06.2024 since 03.07.2024 by 02.07.2025

				- № ЭП-5/2025 dated 24.06.2025 from 04.07.2025 to 03.07.2026
--	--	--	--	--------------------------------------------------------------

OE Kutafin Moscow State Law University (MSAL) has been provided with the necessary set of licensed software.

5.2. List of software installed on computers involved in the educational process for practical training

All classrooms involved in the educational process for the implementation of the curriculum are equipped with the following software:

No.	Software Description	Name of software, software environment, DBMS	Type of licensing
Software installed on the workstation			
	operating system	Windows 7	License
		Windows 10	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated May 27, 2019 No. 31806485253 dated June 20, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
	Antivirus protection	Kaspersky Workspace Security	License
		According to contracts: No. 31907848213 dated 06/03/2019 No. 31806590686 dated 06/14/2018 No. 31705098445 dated 05/30/2017 No. 31603346516 from 03/21/2016	
	Office suites	Microsoft Office	License
		According to contracts: No. 32009118468 dated 06/01/2020 No. 31907826970 dated 27.05. 2019 No. 31806485253 dated June 21, 2018 No. 31705236597 dated July 28, 2017 No. 31604279221 dated December 12, 2016	
	Archivers	7-Zip	Open license
		WinRar	Open license
	Internet browser	Google Chrome	Open license
	PDF viewer	Adobe Acrobat Reader	Open license
		Foxit Reader	Open license
	DJVU file viewer	DjVu viewer	Open license
	Codec pack	K-Lite Codec Pack	Open license
	Video player	Windows Media Player	Included with OS
		VLC Player	Open license
		Flash Player	Open license
	Audio player	Winamp	Open license

11.	Reference and legal systems (RLS)	Consultant Plus	Open license
		Guarantee	Open license

Kutafin Moscow State Law University (MSAL) has the necessary facilities to support all types of disciplinary and interdisciplinary training, laboratory, practical, and research work for students, as outlined in the curriculum, and in compliance with current sanitary and fire safety regulations.

The program includes classrooms for lectures, seminars, group and individual consultations, ongoing assessments, and midterm assessments, as well as independent study spaces and storage and maintenance areas for educational equipment. For lectures, students are provided with demonstration equipment and visual aids, providing topical illustrations stored on electronic media.

5.3. Rooms for independent work of students

Rooms for independent work of students:

1. The Library premises, located at 9 Sadovaya-Kudrinskaya St., Bldg. 1, Moscow, are equipped with computers with Internet access and access to the University's Electronic Information System (EISS) and include:

1) Electronic reading room with 110 seats:

- student two-seat desks – 42 pcs.,
- three-seat student desk – 7 pcs.,
- chair for individual work – 5 pcs.,
- chair – 79 pcs.,
- student computers – 76 pcs.,
- projector with motorized elevator Epson EB-1880 – 1 pc.,
- Projecta screen with electronic drive – 1 pc.

The electronic reading room is located on the first floor, designated for people with disabilities and individuals with limited mobility. Workstations in the reading room are equipped with modern, ergonomic all-in-one computers with high-quality screens, as well as audio headsets.

Complex of tools:

- Workstation with increased space – 2 pcs.,
- on-ear headphones – 1 set,
- Hand-held magnifying glass for reading 90mmx13.5mm – 1 pc.,
- Fresnel lens in a vinyl frame 300*190 – 1 pc.

2) Reading rooms with 65 seats:

- student two-seat desks – 24 pcs.,
- three-seat student desk – 5 pcs.,
- chair for individual work – 2 pcs.,
- chairs – 54 pcs.,
- student computers – 12 pcs.

3) Scientific literature collection for 4 seats:

- single student desk – 4 pcs.,

- student computers – 4 pcs.,
- chair – 4 pcs.

2. The territory of the Library at the address: Moscow, Shitova Embankment, Building 72, Building 3, equipped with computer equipment with the ability to connect to the Internet and provide access to the University's Electronic Information System (EIOS) and include:

Reading room with 62 seats:

- two-seater student desks – 31 pcs.,
- chairs – 25 pcs.,
- student computers – 16 pcs.

3. The territory of the Library at 13 Bakuninskaya Street, Moscow includes:

Reading room with 30 seats:

- student two-seat desks – 12 pcs.,
- chair – 30 pcs.,
- laptop (with the ability to connect to the Internet and provide access to the University's EIS) – 7 pcs.