MINISTRY OF SCIENCE AND HIGHER EDUCATION
OF THE RUSSIAN FEDERATION
Federal State Budgetary Educational Institution of Higher Education
OREL STATE AGRARIAN UNIVERSITY
NAMED AFTER N. V. PARAKHIN"

APPROVED

Rector
Oryol State Agrarian University
V. N. Masalov **V. N. Masalov**
March 25, 2026

Main professional educational program higher education

by training area
38.04.01 Economics
Focus (profile) of training
Accounting, business intelligence and audit

Education level: Master's degree

Qualification: Master's Degree

Form of study: full-time / part-time

Duration of the program development: 2 years / 2 years 6 months

Preparation start year: 2026

Orel 2026

Approval List

The main professional educational program of higher education (OPOP HE) is compiled taking into account the requirements of the Federal State Educational Standard of Higher Education (FSES HE) in the direction of training 38.04.01 Economics, approved by Order No. 939 of the Ministry of Education and Science of the Russian Federation dated 11.08.2020.

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The main professional educational program of higher education (OPOP HE) in the direction of training 38.04.01 Economics

Orientation (profile) "Accounting, Business Analytics and Audit"

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1 NORMATIVE DOCUMENTS FOR THE DEVELOPMENT OF THE MAIN PROFESSIONAL EDUCATIONAL PROGRAM OF HIGHER EDUCATION

The regulatory framework for the development of the main professional educational program of higher education (hereinafter – OPOP HE) consists of:

1. Federal Law of the Russian Federation No. 273-FZ of 29.12.2012 "On Education in the Russian Federation" (as amended);
2. Order of the Ministry of Education and Science of the Russian Federation No. 1061 dated 12.09.2013 "On approval of lists of specialties and areas of higher education training";
3. Order of the Ministry of Education and Science of the Russian Federation No. 1245 of 18.11.2013 " On establishing the correspondence of higher education training areas-Bachelor's degree, higher education training areas - Master's degree, higher education specialties - specialty, the lists of which are approved by Order of the Ministry of Education and Science of the Russian Federation No. 1061 of 12.09.2013, to the areas of higher professional education) "bachelor" and "master", the lists of which are approved by Order of the Ministry of Education and Science of the Russian Federation No. 337 of 17.09.2009, areas of training (specialties) of higher professional education, confirmed by assigning the qualification (degree) "specialist" to a person, the list of which is approved by Decree of the Government of the Russian Federation No. 1136 of 30.12.2009 (with amendments and add-ons).
4. Order of the Ministry of Education and Science of the Russian Federation No. 245 dated 06.04.2021 "On approval of the Procedure for organizing and Implementing educational Activities in higher education educational programs – bachelor's programs, specialty programs, Master's programs" (with amendments and additions);
5. Order of the Ministry of Education and Science of the Russian Federation No. 636 dated 29.06.2015 "On approval of the Procedure for Conducting State final certification in Bachelor's, Specialist's and Master's programs" (withamendments and additions);
6. Order of the Ministry of Education and Science of the Russian Federation No. 502 of 28.04.2016 "On Amendments to the Procedure for Conducting state final attestation in higher education educational programs – bachelor's degree programs, specialty programs, and master's degree programs, approved by Order No. 636 of the Ministry of Education and Science of the Russian Federation dated June 29, 2015";
7. Federal State Educational Standard of Higher Education-Master's degree in the field of training 38.04.01 Economics, approved by Order No. 939 of the Ministry of Science and Higher Education of the Russian Federation dated August 11, 2020;
8. Order of the Ministry of Science and Higher Education of the Russian Federation and the Ministry of Education of the Russian Federation No. 885/390 dated 05.08.2020 "On practical training of students";
9. Order Ministry of Science and Higher Education of the Russian Federation and Ministry of Education of the Russian Federation No. 1430/652 of November 18, 2020 " On Amendments to the Regulation on Practical Training of Students, approved by the Order of the Ministry of Science and Higher Education Of the Russian Federation and the Ministry of Education of the Russian Federation No. 885/390 of August 5, 2020";
10. Charter of the Federal State Budgetary Educational Institution of Higher education "N. V. Parakhin Orel State Agrarian University" (hereinafter referred to as the University);
11. Regulatory and methodological documents of the Ministry of Education and Science of the Russian Federation;
12. Professional standard "Financial Consulting Specialist", approved by Order No. 167n of the Ministry of Labor and Social Protection of the Russian Federation dated March 19, 2015 (registered by the Ministry of Justice of the Russian Federation on April 9, 2015, registration number 36805);

13. Professional standard "Accountant", approved by Order No. 103n of the Ministry of Labor and Social Protection of the Russian Federation dated February 21, 2019 (registered by the Ministry of Justice of the Russian Federation on March 25, 2019, registration number 54154);

14. Professional standard "Auditor", approved by the order Ministry of Labor and Social Protection of the Russian Federation No. 728n dated October 19, 2015 (registered by the Ministry of Justice of the Russian Federation on November 23, 2015, registration number 39802);

15. Professional standard "Business Analyst", approved by the order Ministry of Labor and Social Protection of the Russian Federation No. 821n dated November 22, 2023) (registered by the Ministry of Justice of the Russian Federation on December 25, 2023, registration number 76611);

16. Normative and methodological documents on the organization of the educational process of the Oryol State Agrarian University.

2 CHARACTERISTICS OF THE MAIN PROFESSIONAL EDUCATIONAL PROGRAM OF HIGHER EDUCATION

2.1 The concept of the main professional educational program of higher education

The main professional bachelor's degree program, implemented in the direction of training 38.04.01Economics orientation (profile) "Accounting, analysis and audit", is a system of documents developed and approved in the federal state budgetary educational institution of higher education "Orel State Agrarian University named after N. V. Parakhin" taking into account the needs of the regional labor market on the basis of Federal State Educational Standard of Higher Education in the field of training 38.04.01 Economics, approved by Order No. 939 of the Ministry of Science and Higher Education of the Russian Federation dated August 11, 2020, as well as taking into account professional standards.

OBOP HE regulates the goals, expected results, content, conditions and technologies for implementing the educational process, assessing the quality of graduate training in this area of training and includes: curriculum, calendar training schedule, work programs of academic disciplines (modules), practical training programs and state final certification and other materials that ensure the quality of training of students, as well as the necessary methodological materials that ensure the implementation of the relevant educational technology.

2.2 The purpose and objectives of OBOR HE

The main goal of the Master's degree program is to train qualified personnel in the field of accounting, analysis and audit through the formation of universal, general professional and professional competencies in accordance with the requirements of the Federal State Educational Standard for Higher Education in the direction of training 38.04.01 Economics, the direction "Accounting, Business Analytics and Audit", as well as the development of personal qualities (purposefulness, organization, hard work, responsibility, communication skills, tolerance, general culture), allowing you to implement the formed competencies in your professional activities.

OBOP HE aims to provide documentation and methodological support for the implementation of the Federal State Educational Standard for Higher Education and, on this basis, develop students ' personal qualities, as well as the formation of universal, general professional and professional competencies that contribute to successful activities in the training profile.

In the field of education, the goal of the OPOP HE in the direction of training 38.04.01 Economics, the direction "Accounting, business analytics and audit" is to form the social and personal qualities of students: purposefulness, organization, hard work, responsibility, citizenship, communication skills, tolerance, improving their overall culture.

In the field of training, the goal of the OP HE in the direction of training 38.04.01 Economics, the direction "Accounting, business analytics and audit" is:

- formation of graduates ' competencies necessary for carrying out professional activities in

accordance with the Federal State Educational Standard for Higher Education;

- formation of the ability to acquire new knowledge, psychological readiness to change the type and nature of their professional activities and providing graduates with the opportunity to continue their education;
- ensuring a variety of educational opportunities for students;
- providing training for graduates who are able to show flexibility and activity in changing labor market conditions for the areas of activity that fall within the competence of the master's degree in the field of 38.04.01 Economics.

OBOP HE is based on a competency-based approach to expected learning outcomes and is focused on solving the following tasks:

- focus on a multi-level education system;
- students ' choice of individual educational paths;
- practice-oriented training, which allows combining fundamental knowledge with practical skills in the field of training;
- formation of university graduates ' readiness for active professional and social activities.

The structure of the educational program provides for a mandatory part and a part formed by participants in educational relations. The mandatory part of the program includes disciplines (modules) and practices that ensure the formation of general professional competencies established by the PEP as mandatory (if any). The volume of the mandatory part, without taking into account the volume of the state final certification, must be at least 15 percent of the total volume of the master's program.

Educational activities in the Master's degree program are implemented in the state language of the Russian Federation.

It is possible to make changes to this section in accordance with the specifics of the educational program being implemented.

2.3 Requirements for the applicant

Persons with higher education of any level are allowed to master master's degree programs.

Enrollment is made according to the Rules of admission to the Oryol State Agrarian University.

2.4 Focus of the OBOR in

This OPOP HE is implemented in the direction of training 38.04.01 Economics, focus "Accounting, business analytics and audit". The focus of the OPOP HE is determined by the disciplines of the part formed by the participants in the educational relations of the master's program, with the help of which professional competencies are formed.

2.5 Qualification awarded to a graduate

Upon successful completion of the OPOP HE, the graduate is awarded the qualification "master" in the field of training 38.04.01 Economics

2.6 Labor intensity of OPOP HE

The volume of OPOP is 120 credits for the entire period of study in accordance with the Federal State Educational Standard for Higher Education in this field of study and includes all types of contact and independent work, practice and time allocated for quality control of mastering OPOP by students.

The volume of the master's degree program implemented in one academic year is no more than 70 CU, regardless of the form of training, the educational technologies used, the implementation of the master's program using a network form, the implementation of the master's program according to an individual curriculum (with the exception of accelerated training), and with accelerated training-no more than 80 cu.E.

2.7 Term of OBOR HE education

The term of mastering OPOP HE in accordance with the Federal State Educational Standard for Higher Education in the direction of training 38.04.01 Economics in full-time education, including holidays provided after passing the state final certification, is 2 years.

The term of mastering OPOP HE in accordance with the Federal State Educational Standard for Higher Education in the direction of training 38.04.01 Economics in correspondence education, including holidays provided after passing the state final certification, is 2 years and 6 months.

2.8 Language of education

The Master's program is implemented in the official language of the Russian Federation.

Foundation:

- Article 14 No. 273FZ;
- item 1.7 of the Federal State Educational Standard for Higher Education.

3 CHARACTERISTICS OF PROFESSIONAL ACTIVITY OF GRADUATES

3.1 Field of professional activity and scope (s) of professional activity of the graduate

Areas of professional activity and areas of professional activity in which graduates who have completed the master's program can carry out professional activities:

01 Education and science (in the fields of: education; scientific research);

08 Finance and economics (in the areas of: research, analysis and forecasting of socio-economic processes and phenomena at the micro and macro levels in expert analytical services (centers for economic analysis, government sector, public organizations); production of products and services, including analysis of demand for products and services, and assessment of their current and prospective supply marketing of products and services, planning and servicing of financial flows related to production activities; lending; insurance, including pension and social insurance; operations in financial markets, including financial risk management; internal and external financial control and audit, financial consulting; consulting).

Graduates can carry out professional activities in other areas of professional activity and (or) areas of professional activity, provided that their level of education and acquired competencies meet the requirements for the qualification of an employee.

3.2 Type (s) of tasks and tasks of the graduate's professional activity

A graduate who has mastered the master's program in the direction of training 38.04.01 Economics orientation (profile) "Accounting, analysis and audit" is preparing to solve professional tasks of the following types: research, analytical, organizational and managerial.

Tasks of the graduate, in accordance with the research type of professional activity:

Development of work plans and programs for conducting research and development, preparation of tasks for groups and individual performers;

development of research tools and analysis of their results;

preparation of data for the compilation of reviews, reports and scientific publications;

collection, processing, analysis and systematization of information on the research topic, selection of methods and means for solving research problems;

organization and conduct of scientific research, including statistical surveys and surveys;

development of theoretical and econometric models of the studied processes, phenomena and objects related to the sphere of professional activity, evaluation and interpretation of the results obtained.

Tasks of the graduate, in accordance with the analytical type of professional activity:

Development and justification of socio-economic indicators that characterize the activities of economic entities, and methods for their calculation;

search, analysis and evaluation of information sources for conducting economic calculations;

evaluating the effectiveness of projects, taking into account the uncertainty factor; analyzing

existing forms of management organization;

development and justification of proposals for their improvement;

forecasting the dynamics of the main socio-economic performance indicators of an enterprise, industry, region, and the economy as a whole.

Tasks of the graduate, in accordance with the organizational and managerial type of professional activity:

Organization and management of creative teams for solving economic and social problems;

development of strategies for the development and functioning of enterprises, organizations and their individual divisions;

management of economic services and divisions of enterprises and organizations of various forms of ownership, state and municipal authorities.

3.3 Objects of professional activity of the graduate

Behavior of economic agents, their costs and results, functioning markets, financial and information flows, production and research processes.

3.4 List of professional standards that correspond to the professional activities of graduates who have mastered the OPOP HE

1. Professional standard "Financial Consulting Specialist", approved by Order No. 167n of the Ministry of Labor and Social Protection of the Russian Federation dated March 19, 2015 (registered by the Ministry of Justice of the Russian Federation on April 9, 2015, registration number 36805);
2. Professional standard "Accountant", approved by Order No. 103n of the Ministry of Labor and Social Protection of the Russian Federation dated February 21, 2019 (registered by the Ministry of Justice of the Russian Federation on March 25, 2019, registration number 54154);
3. Professional standard "Auditor", approved by the order Ministry of Labor and Social Protection of the Russian Federation No. 728n dated October 19, 2015 (registered by the Ministry of Justice of the Russian Federation on November 23, 2015, registration number 39802);
4. Professional standard "Business Analyst", approved by the order Ministry of Labor and Social Protection of the Russian Federation No. 821n dated November 22, 2023821н(registered by the Ministry of Justice of the Russian Federation on December 25, 2023, registration number 76611).

3.5 Description of generalized labor functions in accordance with the professional standard

The list of generalized labor functions and labor functions related to the professional activity of a graduate in the educational program of higher education-the master's program in the direction of training 38.04.01 Economics orientation"Accounting, analysis and audit" is presented in the table:

Code and name of the professional standard	Generalized labor functions			Labor functions		
	code	name	qualification level	name	code	qualification level (sublevel)
08.002 Accountant	C	Preparation and presentation of accounting (financial) statements of an economic entity with separate divisions	7	Organization of the accounting process in economic entities with separate divisions (including those allocated to separate balance sheets)	C / 01.7	7
08.002 Accountant	C	Preparation and presentation of accounting	7	Organization of the process of preparation and presentation of	C / 02.7	7

		(financial) statements of an economic entity that has separate divisions		accounting (financial) statements by economic entities that have separate divisions (including those allocated to separate balance sheets)		
08.023 Auditor	C	Managing the execution of the audit assignment and quality control of audit assignments	7	Managing the execution of the audit assignment and providing other services related to audit activities	C / 01.7	7
08.037 Business Analyst	E	Managing business analysis	7	Justification of approaches used in business analysis	E / 01.7	7
08.008 Specialist on financial consulting	Wi th	Managing the financial consulting process in an organization (division)	7	Development of methodology and standardization of the financial consulting and financial planning	proces s S / 01.7	7

3.6 Key partners of the educational program

Key partners involved in the formation and implementation of the OBOR VO are:

- NanoFerma LLC,
- Branch of the Federal State Budgetary Institution "Rosselkhoznadzor" in the Orel region,
- UKAP Audit Firm LLC,
- Federal State Budgetary Scientific Institution All-Russian Research Institute of Fruit Crop Breeding (VNII SPK),
- Territorial body of the Federal State Statistics Service for the Orel region.

4 PLANNED RESULTS OF MASTERING THE MAIN PROFESSIONAL EDUCATIONAL PROGRAM OF HIGHER EDUCATION

4.1 Requirements for the planned results of mastering the educational program provided by disciplines (modules) and practices

The results of mastering the OPOP HE are determined by the competencies acquired by the graduate, i.e. his ability to apply knowledge, skills and personal qualities in accordance with the tasks of professional activity.

As a result of mastering the master's program, the graduate should have developed universal, general professional and professional competencies.

4.1.1 Universal competencies of graduates and indicators of their achievement

Name of the category (group) of universal competencies	Code and name of the graduate's universal competence	Code and name of the indicator of achievement of the universal competence
System and critical thinking	UK-1. He is able to carry out a critical analysis of problem situations based on a systematic approach, develop a strategy for actions	of the Criminal Code-1.1. He knows the main problems of logic, forms and methods of scientific knowledge, the methodology of science and features of the systematic approach. CC-1.2. Is able to apply knowledge about the methods of scientific research in the implementation of critical analysis of problem situations based on a systematic approach, while identifying its components and links between them. UK-1.3. Has methods and skills of developing the set goal and developing a strategy of actions to achieve it, anticipating the result of each of them and assessing their impact on the external environment of the planned activity and on the relationships of participants in this activity.
Development and implementation	of CC-2 projects. Able to manage a project at all stages of its life cycle	UK-2.1. Knows the theoretical and methodological foundations of economic planning and forecasting, composition, structure and project management at all stages of its life cycle and business processes in the organization. CC-2.2. Applies the main tools, planning methods and makes a project plan for the organization, justifies the need for resources and is able to constructively overcome emerging disagreements and conflicts. CC-2.3. Knows methods and forms of project management at all stages of its life cycle, organization and coordination of project participants ' work, preparation of reports, monitoring, public presentation of project results (or its individual stages) in the form of reports, articles, presentations at scientific and practical seminars and conferences.
Team work and leadership	of UK-3. Able to organize and manage the work of a team, developing a team strategy to achieve the set goal	of UK-3.1. Knows the theoretical foundations of the formation of organizational and managerial structures and team management in their professional activities. UK-3.2. Develops a cooperation strategy and, based on it, organizes the team's work to achieve the goal, plans teamwork, distributes assignments and delegates authority to team members, and organizes the discussion of various ideas and opinions. UK-3.3. Knows the methods and forms of organizing and managing the work of the team in their professional activities in order to achieve the set goal, identify problems of a socio-economic nature and develop ways to specifically solve them.
Communication	of the Criminal Code-4. Is able to apply modern communication technologies,	of the Criminal Code-4.1. Knows modern communication technologies, including in a foreign language(s), for academic and professional interaction,

	including in a foreign language(s), for academic and professional interaction	a foreign language to the extent necessary for obtaining a foreign language certificate. professional information, business and professional vocabulary, basic grammatical structures of scientific and spoken language, forms and skills of communication in the field of professional activity in a foreign language, search for sources of information in Russian and foreign languages from various, including foreign, sources on professional topics and work with them. CC-4.2. Is able to express his thoughts and understand the speech of the interlocutor, including in a foreign language, conduct oral communication, make scientific reports, including in a foreign language, read texts in a foreign language according to the profile of the training area, use knowledge of a foreign language in professional activities and interpersonal communication, work with special literature, including in a foreign language, for the possibility of obtaining information and oral skills. CC-4.3. Knows methods and forms of applying modern communication technologies, including in a foreign language(s), for academic and professional interaction, demonstrating proficiency in scientific speech etiquette, presenting the results of academic and professional activities at various scientific events, including international ones.
Cross-cultural interaction	of the Criminal Code-5. Able to analyze and take into account the diversity of cultures in the process of cross-cultural interaction	UK-5.1. Knows the behavior and motivation of people of different social and cultural backgrounds in the process of interaction with them, based on knowledge of the causes of social customs and differences in people's behavior, types and forms of business communication. UK-5.2. Is able to navigate various communication situations, organize and maintain effective communication with different partners, and adequately implement their communicative intentions. UK-5.3. Master the culture of speech communication in vital areas of activity, primarily in situations related to the future profession, the norms of the Russian literary language in order to improve the correctness of speech, its expressiveness and maximum impact on the interlocutor (listener).

Self-organization and self-development (including health-saving)	UK-6. Able to determine and implement priorities of their own activities and ways to improve them based on self	-assessment of the CC-6.1. Knows methods and forms of determining priorities of their own activities in accordance with the importance of tasks and ways to improve it based on self-assessment, formulating clear and concise goals of individual and group activities, justifying the sequence of actions to achieve them. Knows how to objectively assess their capabilities and requirements of various social situations, make decisions in accordance with this assessment and requirements, update their personal potential, internal sources of growth and development of their own activities. CC-6.3. Knows the forms and methods of determining and implementing priorities of their own activities, demonstrating methods for improving the effectiveness of their own activities, demonstrating readiness for cooperation work with colleagues, work for a common result, have the skills to organize and coordinate interaction between people, monitor and evaluate the effectiveness of others ' activities.

4.1.2 General professional competencies of graduates and indicators of their achievement

Code and name of the general professional competence of the graduate	Code and name of the indicator of achievement of general professional competence
OPK-1. Able to apply knowledge (at an advanced level) of fundamental economic science in solving practical and (or) research problems	of the military-industrial complex-1.1. Applies the concepts of fundamental economic science in practice. OPK-1.2. Selects the most appropriate theoretical model for solving practical and (or) research problems of economic orientation and justifies its choice. OPK-1.3. Performs research on the real economic situation (at an advanced level) using the studied methods of fundamental economic science.
OPK-2. Able to apply advanced instrumental methods of economic analysis in applied and (or) fundamental research	OPK-2.1. Uses modern technologies of data collection and processing, works with information systems and databases. OPK-2.2. Uses advanced instrumental methods of economic analysis to solve the tasks set. OPK-2.3. Applies advanced instrumental methods of economic analysis in applied and / or fundamental research.
OPK-3. Able to summarize and critically evaluate scientific research in the economy	of the military-industrial complex-3.1. Has knowledge of methods and methods for solving research problems. OPK-3.2. Applies information resources, scientific base for conducting scientific research in the economy. OPK-3.3. Uses methods and skills to generalize and critically evaluate the results obtained in the course of solving research problems in economics.
OPK-4. Able to make economically and	OPK-4.1. Uses forms and methods of independent adoption of

financially sound organizational and managerial decisions in professional activities and be responsible for them	sound organizational and managerial decisions, assessment of their operational and organizational effectiveness. OPK-4.2. Makes economically and financially sound organizational and managerial decisions in professional activities. OPK-4.3. Assesses the consequences of organizational and managerial decisions made in professional activities and is responsible for them.
OPK-5. It is able to use modern information technologies and software tools in solving professional tasks	of OPK-5.1. Uses modern information technologies and software tools. OPK-5.2. Applies modern information technologies to search, store, process, analyze and present information. OPK-5.3. Uses modern information technologies and software tools to solve economic problems.

4.1.3 Professional competencies of graduates and indicators of their achievement

Task of the PD	Object or area of knowledge	Code and name of professional competence	Code and name of the indicator of achievement of professional competence	Basis (PS, experience analysis)
Type of professional activity tasks: organizational and managerial				
Organization of creative teams for solving economic and social problems and their management; development of strategies for the development and functioning of enterprises, organizations and their individual divisions; management of economic services and divisions of enterprises and organizations of various forms of ownership, state and municipal authorities	Behavior of economic agents, their costs and results, functioning markets, financial and information flows, production and research processes	of PC-1. Able to prepare and submit accounting (financial) statements of an economic entity that has separate divisions	PC-1.1. Develops internal organizational and administrative documents regulating the procedure for maintaining accounting records and the activities of the accounting service of an economic entity, performs long-term and short-term planning of the activities of the accounting service. PC-1.2. Interacts with employees of an economic entity and separate subdivisions in the process of organizing and managing the current activities of the accounting service, as well as with representatives of other organizations and state bodies. PC-1.3. Develops proposals for integrating the accounting information system into the information system of an economic entity.	08.002 Accountant
		PC-2. Able to manage the execution of the audit engagement and perform quality control in relation to the audit engagements	of PC-2.1. Plans and conducts procedures for evaluating the effectiveness of the internal control, risk management and corporate governance system. PC-2.2. Identifies and evaluates factors that may affect the accounting (financial) statements of the audited entity and the performance of the audit engagement as a whole. PC-2.3. Prepares and draws up working documents, applies a systematic approach to analyzing the results and evaluating the work of the audit team members.	08.023 Auditor
Type of professional activity tasks: analytical				
Development and justification of socio-economic indicators that characterize the activities of economic entities, and	Behavior of economic agents, their costs and results, functioning markets, financial	PC-3. Able to manage the processes of conducting business analysis in organizations	PC-3.1. Justifies and defines approaches for conducting business analysis, formalizes the results of analysis in accordance with the selected approaches. PC-3.2. Collects information, conducts business analysis in the organization, and evaluates its effectiveness.	08.037 Business analyst

methods for their calculation; search, analysis and evaluation of information sources for economic calculations; evaluating the effectiveness of projects taking into account the uncertainty factor; analysis of existing forms of management organization; development and justification of proposals for their improvement forecasting the dynamics of the main socio-economic indicators of the enterprise, industry, region and economy as a whole	and information flows, production and research processes			
Type of professional activity tasks: research				
Development of work plans and programs for conducting research and development, preparation of tasks for groups and individual performers; development of research tools, analysis of their results; preparation of data for compiling reviews, reports and scientific publications; collection, processing, analysis and systematization of information on research	Behavior of economic agents, their costs and results, functioning markets, financial and information flows, production and research processes	of PC-4. Able to conduct independent scientific research on current issues of managing the financial consulting process and present the results of the study	PC-4.1. Conducts independent scientific research on the development of the methodology of financial consulting, justifies their relevance and practical significance. PC-4.2. Summarizes and critically evaluates scientific results on the problems of managing the financial consulting process obtained by domestic and foreign researchers. PC-4.3. Presents the results of a scientific study in the form of an article or report.	08.008 Financial Consulting Specialist

topic, selection of methods and means for solving research problems; organization and conduct of scientific research, including statistical surveys and surveys; development of theoretical and econometric models of the studied processes, phenomena and objects related to the field of professional activity, assessment and interpretation of the results obtained				

Matrix of step-by-step competence formation for students in the training area 38.04.01 Economics, focus "Accounting, business analytics and audit"

Disciplines by blocks	Universal competencies (CC)						General professional competencies (GPC)					Professional competencies (PC)			
Block 1 Disciplines, modules	**1**	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**	**4**	**5**	**1**	**2**	**3**	**4**
Required part															
Psychology of self-organization and self-development						+									
Philosophy of knowledge	+														
Business and cross-cultural communications					+										
Foreign language in the field of professional communications				+											
Econometrics (advanced level)							+								

Project management: investment design		+													
Corporate management			+												
Statistical research methods								+							
Financial Management (advanced level)										+					
Computer technologies in economic science and practice											+				
Methodology of scientific research									+						
The part formed by participants in educational relations															
Regulatory regulation of accounting												+			
Modern computer technologies in accounting												+			
Accounting theories and principles												+			
Research seminar "Actual problems of accounting and finance development"															+
Research seminar "Actual problems of financial consulting"												+			+
System of International Accounting and Reporting Standards												+			
Financial accounting												+			
Concepts and current problems of reporting												+			
Management analysis														+	
Audit (advanced level)													+		
Management accounting and reporting												+			
Tax accounting												+			
Investment analysis														+	
Conceptual foundations of accounting												+			
Elective courses (modules) 1 (DV. 1)															
Modeling of financial and budgetary activities		+													
Public finance		+													
Elective courses (modules) 2 (DV. 2)															
History of entrepreneurship in Russia	+														
History of economic exercises	+														
Elective courses (modules) 8 (DV. 8)															
Analysis of ensuring the financial stability of organizations of the agro-industrial complex														+	
Strategic analysis														+	
Block 2.Practice															
Introductory practice							+	+	+	+	+				

Research work	+														+
Pre-graduate practice	+	+	+	+	+	+						+	+	+	+
Block 3.State final certification	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+
FTD. Optional subjects															
Special aspects of accounting												+			
Electronic document management system in accounting												+			

5 DOCUMENTS REGULATING THE CONTENT AND ORGANIZATION OF THE EDUCATIONAL PROCESS IN THE IMPLEMENTATION OF OBOR IN HIGHER EDUCATION INSTITUTIONS

In accordance with the Federal Law of the Russian Federation "On Education in the Russian Federation" No. 273-F3 of December 29, 2012, the Procedure for organizing and implementing educational activities in higher education programs - master's programs, approved by Order of the Ministry of Education and Science of the Russian Federation No. 245 of 06.04.2021 and the Federal State Educational Standard for Higher Education in the field of training 38.04.01 Economics the content and organization of the educational process in the implementation of OPOP is regulated by the curriculum, working programs of disciplines (modules); practical training programs; GIA program, assessment and methodological materials that ensure the implementation of relevant educational technologies.

5.1 Curriculum

The competence-based curriculum, approved in accordance with the established procedure, is given in Appendix 1 (full-time education) and includes two interrelated components: disciplinary-modular and competence-forming.

The disciplinary-modular part of the curriculum is a traditionally used form of curriculum. It shows the logical sequence of mastering disciplines and practices that ensure the formation of competencies. The total volume of disciplines and practices in credit units, as well as their total and classroom labor intensity in hours, including contact work, is indicated.

The competence-forming part of the curriculum connects all the mandatory competencies of a graduate with the time sequence of studying all disciplines and practices.

The structure of the master's program includes a mandatory part and a part formed by participants in educational relations.

The volume of the mandatory part, without taking into account the volume of the state final certification, must be at least 15 percent of the total volume of the master's program.

The structure of the Master's degree program includes the following blocks:

Block 1 " Disciplines (modules)";

Block 2 "Practice";

Block 3 "State final certification".

Structure of the Master's degree program		**Scope of the master's degree program and its blocks in s. e.**
Block 1	Disciplines (modules)	not less than 51
Block 2	Practices	not less than 16
Block 3	State final certification	not less than 6
Scope of the Master's degree program		120

When implementing the program, students are provided with the opportunity to master elective subjects and elective subjects.

For each discipline, practice, the types of academic work and forms of intermediate certification are indicated.

The implementation of the competence approach provides for the widespread use of active and interactive forms of teaching in the educational process (computer simulations, business and role-playing games, analysis of specific situations, trainings, etc.) in combination with extracurricular work

in order to form and develop students ' professional skills. The training courses include meetings with representatives of Russian and foreign companies, master classes of experts and specialists.

5.2 Academic calendar

The OBOP HE includes a calendar training schedule for full-time education. The calendar training schedule indicates the sequence of implementation of OBOP HE by year, including theoretical training, practical training, intermediate attestations and final (state final) attestations, holidays.

The calendar schedule approved in accordance with the established procedure is given in Appendix 2.

The calendar training schedule is subject to updating in connection with the approval of public holidays for each calendar year.

5.3 Working programs of disciplines (modules)

The work programs of disciplines approved in accordance with the established procedure are stored as part of the OPOP HE and are given in Appendix 3

5.4 Practice programs

The OPOP HE "Practices" section is mandatory and is a type of training sessions that are directly focused on the professional and practical training of students.

Practices consolidate the knowledge and skills acquired by students as a result of mastering theoretical courses and special disciplines, develop practical skills and contribute to the integrated formation of students ' competencies provided for in the Federal State Educational Standard for Higher Education in the field of training 38.04.01 Economics.

Block 2 "Practices" includes training and production practices.

Type of training practice:

introductory practice – 6 z. e.;

Type of production practice:

Research work – 9 z. e.;

Additional type of production practice:

pre-graduate practice - 3 z. e.

Internships are conducted in third-party organizations or at university departments that have the necessary human and scientific and technical potential.

Goals and objectives, programs and reporting forms are defined in the practice programs for each type of practice.

Certification based on the results of practical training is carried out in the form of defending students ' completed individual or group tasks and submitting a report drawn up in accordance with the rules and requirements established by practical training programs.

The practice programs approved in accordance with the established procedure are stored as part of the HE OPOP and are listed in Appendix 4.

5.5 State Final Certification Program

Block 3 "State final certification" includes the implementation and defense of the final qualification work and preparation for passing and passing the state exam.

The state final certification is aimed at establishing the compliance of the level of professional training of graduates with the requirements of the Federal State Educational Standard for Higher Education in the field of training 38.04.01 Economics orientation (profile) "Accounting, analysis and audit".

State final attestation is conducted in accordance with the approved Program of state final attestation.

The program of state final certification of students is included in the OPOP HE and is given in

Appendix 5.

5.6 Assessment materials (FOS) on disciplines(modules), practices, research work, state final certification

In accordance with the requirements of the Federal State Educational Standard for Higher Education and the Procedure for Organizing and Implementing educational activities in higher education programs – bachelor's programs, specialty programs, and master's programs, approved by Order No. 245 of the Ministry of Education and Science of the Russian Federation dated 06.04.2021, in order to certify students for compliance of their personal achievements with the step-by-step requirements of the relevant OPOP, the university creates assessment materials (FOS) for conducting ongoing monitoring of academic performance, intermediate and state final certification.

Assessment materials on the OBOR HE allow you to assess the level of competence formation are formed in accordance with the Regulations on Assessment materials (assessment tools).

Assessment materials include: control questions and standard tasks for practical and laboratory classes, for written papers, test papers, colloquiums, preparation of reports, essays, presentations, preparation of reports, group and individual projects, tests and exams; tests and computer testing programs; approximate topics of coursework, essays, etc., as well as other forms of control that allow us to assess the degree of formation of students ' competencies.

For each result of training in a discipline or practice, indicators and criteria for assessing the formation of competencies at various stages of their formation, scales and assessment procedures are defined.

To assess the results of training in each discipline and practice, the university uses a point-rating system.

Assessment materials for the state final certification include a list of competencies that students should master as a result of mastering the educational program: a description of indicators and criteria for evaluating competencies, as well as assessment scales; standard control tasks or other materials necessary for evaluating the results of mastering the educational program; methodological materials that determine the procedures for evaluating the results of mastering the educational program.

Assessment materials for each discipline (module), practice, and state final certification are provided in the OPOP HE.

5.7 Methodological materials on disciplines(modules), practices, research work, state final certification

Methodological materials represent a set of methodological materials on the discipline (module, practice, GIA), formed in accordance with the structure and content of the discipline (module, practice), used educational technologies and forms of organization of the educational process.

Organizational and methodological materials (guidelines, recommendations) allow the student to optimally plan and organize the process of mastering the educational material.

Educational materials are aimed at students 'assimilation of the content of the discipline (module, practice, GIA), as well as aimed at checking and evaluating the formation of students' competencies at various stages of mastering the educational material.

The following educational publications are used: textbooks, teaching aids, teaching aids, practical work, task book, etc.

6. CONDITIONS FOR THE IMPLEMENTATION OF OBOR IN HE

When forming the OBOP, the requirements for the conditions for implementing the bachelor's degree program are taken into account, which include system-wide requirements, requirements for material and technical and educational support, requirements for personnel and financial conditions

for implementing the bachelor's degree program, as well as requirements for the applied mechanisms for assessing the quality of educational activities and training students in the bachelor's degree program.

1. System-wide requirements for the implementation of OBOR in HE

The organization has on the right of ownership and other legal basis the material and technical support of educational activities (premises and equipment) for the implementation of the bachelor's degree program in**Block 1** "Disciplines (modules)" and **Block 3** "State Final Certification" in accordance with the curriculum.

Each student during the entire period of study is provided with individual unlimited access to the electronic information and educational environment of the university (EIE) from any point where there is access to the information and telecommunications network "Internet" (hereinafter referred to as the "Internet"), both on the territory of the organization and outside it.

The developer of EIOS OrelGAU is MMIS Laboratory LLC (Contract No. 9515 of 11.08.2022, No. 9725 of 9.08.2022).

During the practice, the collection, storage and processing of scientific information, processing of text, graphic and empirical information, presentation of the results of scientific work, reports in the form of presentations are actively used, e-mail and other resources of modern computer equipment, operating systems, office software packages, **Kaspersky Endpoint Security**and other licensed software are actively used.

The electronic information and educational environment provides:

1. access to curricula, work programs of disciplines (modules), practices, electronic workload, electronic educational publications and electronic educational resources specified in the work programs of disciplines (modules),practices;
2. the work of the admissions committee.
3. Integration with the SCOS GIS platform.
4. Provides testing for students, faculty, and staff.
5. creating an electronic portfolio of students, including saving their work and grades for these works.
6. creating personal accounts for teachers and students.
7. access to an electronic class schedule.
8. formation of electronic courses in accordance with the work programs of training areas.
9. electronic credit books.
10. forming

The functioning of the electronic information and educational environment is ensured by appropriate means of information and communication technologies and the qualifications of employees who use and support it. Functioning of the electronic information and educational environment of the University complies with the legislation of the Russian Federation.

A set of licensed and freely distributed software, including those produced in Russia, that is required for the development of OPOP

1. Operating System: Microsoft Windows
2. Office Application Suite: Microsoft Office

- Antivirus software: Kaspersky Endpoint Security
- VK Work Mail for email and webinars
- modules of MMIS Laboratory LLC for the electronic information and educational environment of Oryol State Agrarian University, including for distance learning

1. Autorescription for VO, Contract 2572-24 dated 01.04.2024.

Freely distributed software, including those produced in Russia:

- Adobe Reader-Editor for digital documents of the PDF standard
- 7-Zip-free file archiver
– Yandex browser.

Each student at the university is provided with access to modern professional databases and information reference systems by means of remote access and individual login and password. Students with disabilities and persons with disabilities are provided with electronic educational resources adapted to the limitations of their health.

Students with vision problems need to download a special mobile application on the iOS and Android platforms, which includes an integrated speech synthesizer and unique services.

The scientific library of the University is a universal information division, it is an expert of information products that connects to electronic full-text resources and scientometric services and provides users with access to them; a repository of electronic educational and scientific content of the university, which provides access to it; a research tool that monitors the publication activity of university employees.

The scientific Library of the Orel State Agrarian University is equipped with the necessary telecommunications equipment, communication facilities, electronic equipment, and has free access to the Internet. For independent work of students, there are reading rooms with a total number of seats, of which there are 191, including 12 automated workstations with access to the Internet and the electronic educational environment of the university.

Electronic library of the Universityhttp://80.76.178.135/MarcWeb/logininformation that includes access to resources, virtual services, and informational materials is generated on the unified portal of the Scientific Library http://library.orelsau.ru/about/ .

Each student is provided with individual unlimited access to electronic information resources of the Scientific Library (http://library.orelsau.ru/els-remote-access-by-subscription.php) from any point of the Internet containing: resources of electronic library systems, electronic libraries, modern professional databases and information and reference systems: - Electronic library of the YURAYT Publishing Househttps://urait.ru/доступ It is carried out from any point of the Internet by login and password after registration from the university's IP addresses; Electronic library resource for international students "Russian as a foreign language", Electronic educational resource (EOR) of the AI PI Er Media Company publishing collection of the Zlatoust publishinghouse https://www.iprbookshop.ru/137467.html access to database by username and password.

Each student at the university is provided with local and remote access to modern professional databases and information reference systems using a username and password. Students with disabilities and persons with disabilities are provided with electronic educational resources adapted to the limitations of their health.

Each student is provided with individual unlimited access to the electronic information and educational environment from any point where there is access to the Internet.

The Fund of Periodicals contains, among other things, the following OBOR publications: printed periodicals – electronic scientific journals on the NEB eLibrary platformhttps://elibrary.ru/org_profile.asp?id=4691 Archive of scientific journals of the Non-Commercial Partnership " National Electronic Information Consortium (NP NEIKON) https://archive.neicon.ru/xmlui/;universal database of electronic periodicals (UDD) https://eivis.ru/basic/details https://eivis.ru/basic/details IVIS LLC ;https://lib.rucont.ru/search electronic library system of LLC CDB "Bibcom" section periodicals.

The list of electronic library systems to which the Orel State Agrarian University has access is presented in the table.

List of electronic library systems
Oryol State Agrarian University

2025-2026 academic	Information card for the procurement session No. 200909653125100011 dated 23.09.2025	From 30.09.2025-30.09.2026.

year	LLC "Electronic publishing house YURAYT" Moscow, Plekhanov str., 4A, room 15 TIN 770352085/ KPP 502701001 r / s 40702810422000011868 in JSCB ABSOLUT BANK (PJSC) Moscow BIC 044525976 C / S 30101810500000000976	
	Contract of LLC "IVIS" Moscow, Elektrolitny proezd, 9, building 1, room VIII PJSC Sberbank Moscow R / account 40702810238110108221 K / account 30101810400000000225 BIC 044525225 TIN 7706605522 KPP 772601001	Indefinite term
2026-2027 academic year	License Agreement No. 13749/26 of the RCT IP Er Media LLC Legal address: 143405,Moscow region, Krasnogorsk, Krasnogorsk, sh.Ilinskoe, house 1A, room 17,6 / com.5 Postal address: Saratov, a / z 916 TIN / KPP 6454085119/770301001 OKPO code 96950901 Name of the bank Branch Nizhny Novgorod Branch of Alfa-Bank JSC BIC 042202824 c / s 30101810200000000824 R / S 40702810029130000797	From 13.02.2026-13.02.2027.

License agreement No. PKT-0023/26 dated 23.03.2026 LLC "National Digital Resource" Rukont "(LLC "NCR "RUKONT") granting the right to use the result of intellectual activity "Software module for loan search "RUKONTEXT". Checking scientific and research works for plagiarism (illegal borrowing).

Agreements on cooperation between the library and third-party organizations:

Non-profit Partnership "National Electronic Information– Consortium" (cooperation agreement No. 832-DS-2012 of 27.12.2012 (indefinite);

State Institution "Belarusian Agricultural Library– named after I. S. Lupinovich" of the National Academy of Sciences of Belarus (document exchange agreement No. 4/2013 of May 7, 2013; add.agreement No. 1 of 02.2016; Document Management Agreement No. 3/2018 of 21.05.2018);

Orel State Institute of Arts and Culture –(joint activity agreement dated 31.01.2012; supplementary agreement dated 02.2016; Joint Activity Agreement dated 30.03.2017); Joint Activity Agreement dated 30.03.2023.

State cultural institution of the Orel region "Orel Regional –Special Library for the Blind named after A. G. Abashkin" (cooperation agreement dated 21.01.2021);

JSC CDB BIBCOM (Contract No. DS-192 dated 09.02.2012; Contract No. DS-192 dated– 01.03.2017 (indefinite));

Kniga-Service Agency LLC (supplementary Agreement No. 1 to– the License Agreement No. 2114/AKS-51 Periodicals, February 2016; supplementary Agreement No. 1 dated 07.10.2016; supplementary agreement No. 1 dated 14.02.2017); (license agreement No. 3891/AKS-51 Periodicals dated 03.11.2017; license Agreement No. 386 / AKS-51 Periodicals, February 2016). agreement No. 1555 / AKS-51 Periodicals. Archive of periodicals dated 01.11.2013; License Agreement No. 5135/AKS-259 Periodicals dated 26.03.2025. (indefinite);

Lan Publishing House LLC (supplementary Agreement No. 1 to the Agreement No. 18/03– of 18.03.2013, approved on 28.09.2015; Agreement No. NV-98 on placement and use of works in the EBS (database) of 10.11.2017));

Penza State Agrarian University (–cooperation agreement dated 23.05.2017);

LLC Electronic Publishing House "YURAYT" (agreement on cooperation– to replenish the library fund No. 5 dated 16.04.2018);

Agreement on connection to the NEB and on granting access to NEB objects No. 101/NEB/1353-p dated 24.05.2019);

Samara State Agrarian University (Cooperation Agreement No. 2 dated 14.05.2019).

License Agreement No. 2378/20 of 08.09.2020 of AI Pi Ar Media LLC on the placement and use of Works in the electronic library system and the unified electronic educational resource

License Agreement No. 2666/21 of 20.05.2021 IP Ar Media Company LLC on placement and use of periodicals of the University.

EBS Agreement No. 5638 of 23.09.2021 on granting gratuitous access to the Electronic Library System ZNANIUN.COM.COM

6.2 Material and technical and educational support of the OBOR HE

FSBEI HE Oryol State Agrarian University has a material and technical base that meets the current fire safety rules and regulations and ensures all types of disciplinary and interdisciplinary training of practical and research work of students provided for in the curriculum.

Material and technical support of the main educational program of higher education in the direction of training 38.04.01 Economics orientation "Accounting, business analytics and audit" is presented in Appendix 4.

The premises are classrooms for conducting training sessions provided for in the master's program, equipped with equipment and technical training facilities, the composition of which is determined in the working programs of disciplines (modules).

Rooms for independent work of students are equipped with computer equipment with the ability to connect to the Internet and provide access to the electronic information and educational environment of the organization.

You can replace the hardware with its virtual counterparts.

The organization is provided with the necessary set of licensed and freely distributed software, including domestic production (the composition is determined in the working programs of disciplines (modules) and is subject to updating if necessary).

Students are provided with access (remote access), including in the case of using e-learning and distance learning technologies, to modern professional databases and information reference systems, the composition of which is determined in the working programs of disciplines and is subject to updating (if necessary).

6.3 Personnel support for the implementation of the OBOR in HE

The implementation of the master's degree program is provided by the university's teaching staff, as well as persons involved in the implementation of the master's degree program under other conditions (Appendix 5).

The qualification of teaching staff of the university meets the qualification requirements specified in the qualification reference books and (or) professional standards (if any).

The share of the number of teaching staff of the university participating in the implementation of the master's programand persons involved by the university in the implementation of the master's program on other terms (based on the number of replacement rates reduced to integer values), conducting scientific, educational, methodological and (or) practical work corresponding to the profile of the taught discipline (module) is more than 70 percentages.

Percentage of the number of teaching staff of the organization participating in the implementation of the master's degree program and persons involved by the university in the implementation of the master's degree program on other terms (based on the number of replacement rates reduced to integer values), who are managers and (or) employees of other organizations engaged

in professional activities in the corresponding professional activity, graduates are being prepared (they have at least 3 years of professional experience in this field) it is more than 5 percent.

Percentage of the number of university teaching staff and persons involved in educational activities under other conditions (based on the number of replacement rates reduced to integer values), who have an academic degree (including an academic degree obtained in a foreign country and recognized in the Russian Federation) and /or an academic title (including an academic title received in a foreign country and recognized in the Russian Federation) is more than 60 percent.

General management of the scientific content of the master's degree program is carried out by a scientific and pedagogical employee of the organization who has an academic degree (including an academic degree obtained in a foreign country and recognized in the Russian Federation), carries out independent research (creative) projects (participates in the implementation of such projects) in the field of training, and has annual publications based on the results of scientific research (creative) activities in leading domestic and (or) foreign peer-reviewed scientific journals and publications, as well as performing annual testing of the results of such research (creative) activities at national and international conferences.

6.4 Financial conditions for the implementation of OBOR in HE

Financial support for the implementation of the master's degree program is provided in the amount not lower than the values of the basic standards of costs for the provision of public services for the implementation of higher education programs – master's programs and the values of correction coefficients to the basic standards of costs determined by the Ministry of Science and Higher Education of the Russian Federation.

6.5 Assessment of the quality of educational activities and training of students in OBOR HE

The quality of educational activities and training of students in the master's program is determined within the framework of an internal assessment system, as well as an external assessment system, in which the organization participates on a voluntary basis.

In order to improve the master's program, the organization магистратурыengages employers and (or) their associations, other legal entities and (or) individuals, including the Organization's teaching staff, when conducting a regular internal assessment of the quality of educational activities and training of students in the master's program.

Within the framework of the internal system for assessing the quality of educational activities under the master's program, students are given the opportunity to assess the conditions, content, organization and quality of the educational process as a whole and individual disciplines (modules) and practices.

External assessment of the quality of educational activities under the master's program within the framework of the state accreditation procedure is carried out in order to confirm the compliance of educational activities under the master's program with the requirements of the Federal State Educational Standard for Higher Education.

External assessment of the quality of educational activities and training of students in the master's program can be carried out within the framework of professional and public accreditation conducted by employers, their associations, as well as organizations authorized by them, including foreign organizations, or authorized national professional and public organizations that are part of international structures, in order to recognize the quality and level of training of graduates requirements of professional standards (if any) and / or labor market requirements for specialists of the relevant profile.

7 CHARACTERISTICS OF THE SOCIO-CULTURAL ENVIRONMENT OF THE UNIVERSITY, WHICH ENSURES THE DEVELOPMENT OF UNIVERSAL

COMPETENCIES OF STUDENTS

The Charter of the Federal State Budgetary Educational Institution of Higher Education "Orel State Agrarian University named after N. V. Parakhin" defines that the educational tasks of the university, resulting from the humanistic nature of education, the priority of universal and moral values, are implemented in joint educational, scientific, industrial, social and other activities of students and employees.

At the university, educational activities are considered as an important and integral part of a continuous multi-level educational process.

In the Oryol State Agrarian University, educational activities are carried out systematically in accordance with the documented QMS-DP-2 procedure.6.01 "Educational and extracurricular work with students" through the educational process, industrial practice, research work of students and the system of extracurricular work.

The main goal of educational work at the university is the versatile development of the student's personality as a citizen of Russian society, who has deep professional knowledge and skills, is culturally, socially active, and respects spiritual values and traditions, moral foundations and moral guidelines of society.

The most specific and relevant tasks are the following:

1. formation of students ' civic position and patriotic consciousness, legal and political culture;
2. formation of personal qualities necessary for effective professional activity, intelligence;
3. education of moral qualities, spiritual and cultural values and needs, ethical norms and generally accepted rules of behavior in society;
4. orientation to universal values and high humanistic ideals of culture;
5. development of team management skills using various forms of student self-government;
6. preservation and enhancement of the historical and cultural traditions of the university, continuity in the education of students;
7. introducing students to the university spirit, creating a sense of university solidarity and corporate identity;
8. improvement of physical condition, instilling the need for a healthy lifestyle, fostering an intolerant attitude to drugs, drunkenness, and antisocial behavior.
9. creating conditions for creative self-realization of the individual and for students ' leisure activities during extracurricular hours;
10. creating a full-fledged social and pedagogical educational environment.

The principles of educational work in the Oryol State Agrarian University are:

- complexity of the approach,
- planning and systematicity,
- scientific character and continuity,
- unity of teaching and upbringing,
- humanism and collectivism,
- democracy,
- students ' interest and activity.

The main structural divisions involved in educational work in the Oryol State Agrarian University are: rectorate; University Student Council; directors of institutes; student Council of the Institute; youth center; departments; scientific library of the University; university museum; primary trade union organization of students, Department of Physical Education.

As part of the process of educational work with students, the following types of activities are carried out:

- planning of educational and extracurricular activities;

- implementation of educational and extracurricular activities in the following areas:
- cultural and creative activities;
- physical education
- improving the health of students;
- informational work;
- public activities;
- formation of students ' moral, spiritual and cultural values, prevention of offenses, strengthening of academic discipline;
- management of educational and extracurricular activities;
- survey of students.

In general, educational and extracurricular work at the university is implemented at three levels of management: at the university, institute and department level.

Based on the Concept of Educational Activity, the University has developed and approved plans for educational work of structural divisions, as well as implemented various projects in various areas of educational activity.

At the university level, educational and extracurricular work with students is carried out by the Youth Center (MC) of the Oryol State Agrarian University. The MC operates in accordance with the Regulations on the Youth Center, which reflect the main directions of educational and extracurricular work of the youth center with students.

At the institute level, the general management of educational and extracurricular activities is carried out by the Director of the Institute. A Deputy Director for Educational work is appointed to coordinate and organize educational and extracurricular activities at the Institute.

At the department level, the head of the department is responsible for educational work.

Based on the order of the Director of the Institute, on the recommendation of the head of the graduating department, the functions of a curator are assigned for organizing educational and extracurricular work with the student group.

The effectiveness of extracurricular activities is ensured by the formation of an extracurricular environment of the university. The structure of the extracurricular environment of the university includes: an environment of creative teams in which the student participates in research and projects; an environment of creative workshops; a club environment; a health environment; an information environment; and a self-government environment.

The university has developed a multi-level system of student self-government. At the faculty level – these are student councils of institutes, prefects, student scientific societies, professional bureaus, etc. Student self-government bodies of institutes interact with university-wide self-government bodies.

The University has a well-developed infrastructure for educational activities. There is a student cultural and leisure Youth center, where students can hold their events in the dance floor and concert hall.

The student club is represented by 10 creative groups: student choir "named after V. G. Gaponenko", stage art workshop, modern choreography studio, ballroom dance studio, pop vocal studio "Rhythm", theater studio, historical dance studio, etc.

The student sports and leisure center hosts training sessions for sections of the sports club. The necessary equipment and equipment are available for sporting events. In particular, there are halls: a game hall for volleyball and basketball, a hall for table tennis, a mirror hall for aerobics, a hall for shaping classes, a gym, a hall for sports ballroom dancing, a hall for choreography classes.

On the territory of the Campus there is a sports ground for training and games in mini-football and street ball, outdoor simulators are installed.

There is a Regional center for employment promotion and adaptation to the labor market of graduates of the Orel State Agrarian University. Meetings with employers, job fairs and Career Days for young professionals are organized for students.

The scientific Library of the University carries out educational and extracurricular work with

students on a planned basis, in close cooperation with the faculties: design of information stands, exhibitions, literature reviews, thematic meetings and presentations in the following areas: citizenship and patriotism; acquaintance with the history of the university, scientists of the university; love for the Motherland, respect for the history of their country, etc. its culture, local lore; culture of interethnic communication. Employees of the scientific library together with teachers of departments participate in the implementation of cultural and educational programs, assist the youth center in organizing cultural and educational events.

To provide accommodation for full-time and part-time students and postgraduates, the university has 5 student dormitories for 2599 places.

Public catering facilities with a total of 984 seats have been set up at the University to provide meals. The total number of seats and the location of canteens and buffets make it possible to meet the need for hot meals for staff and students.

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

Students with disabilities are provided with printed and / or electronic educational resources in forms adapted to the limitations of their health.

The choice of places for training and industrial internships for people with disabilities is made taking into account the health status of students and accessibility requirements.

Depending on the individual characteristics of students with disabilities, the university ensures that the following requirements are met during the GIA:

a) for the blind:

- assignments and other materials for passing the GIA are drawn up in bold-dotted Braille or in the form of an electronic document accessible via a computer with specialized software for the blind, or are read out by an assistant;
- written tasks are performed by students on paper in bold-dotted Braille or on a computer with specialized software for the blind, or are dictated to an assistant;
- if necessary, students are provided with a set of writing materials and paper for writing in relief-dotted Braille, a computer with specialized software for the blind;

b) for the visually impaired:

- tasks and other materials for passing the GIA are drawn up in an enlarged font.
- individual uniform illumination of at least 300 lux is provided;
- if necessary, students are provided with a magnifying device, it is allowed to use magnifying devices available to students;

c) for the deaf and hard of hearing, with severe speech disorders:

- the availability of sound-amplifying equipment for collective use is ensured, if necessary, students are provided with sound-amplifying equipment for individual use;
- at their request, the GIA is conducted in writing;

d) for persons with disorders of the musculoskeletal system (severe disorders of the motor functions of the upper extremities or the absence of upper limbs):

- written tasks are performed by students on a computer with specialized software or dictated to an assistant;
- at their request, the GIA is conducted orally. A disabled student submits a written application for the need to create special conditions for him / her during the GIA, indicating his / her individual characteristics, no later than 3 months before the start of the GIA. The application must be accompanied by documents confirming that the student has individual characteristics (in the absence of these documents in the organization). In the application, the student indicates the need (lack of need) for the presence of an assistant at the GIA, the need (lack of need) to increase the duration of passing the GIA in relation to the established duration (for each GIA).

TERMS, DEFINITIONS AND ABBREVIATIONS

OPOP HE – the main professional educational program of higher education;

CC – universal competence.

MIC – general professional competence.

PC – professional competence.

PS – professional standard.

OTF – generalized labor function.

FSES HE – federal state educational standard of higher education;

Feedback form – funds of evaluation funds.

GIA – state final certification.

IA – final certification.

Orel State Agrarian University is a federal state budgetary educational institution of higher education "Orel State Agrarian University named after N. V. Parakhin".

Change Registration Sheet

Change number	Text of changes	Order, minutes of the meeting of the Academic Council of the University	
		№	Date

review

on the Main professional educational program of higher education (OPOP HE) for students of the training area 38.04.01 Economics orientation "Accounting, business analytics and audit"

The main professional educational program of higher education (OPOP HE) is compiled taking into account the requirements of the Federal State Standard of Higher Education (FSES HE) in the direction of training 38.04.01 Economics (Master's level), approved by Order No. 939 of the Ministry of Science and Higher Education of the Russian Federation dated August 11, 2020.

The main professional educational program of higher education includes normative documents for the development of the OPOP in the field of training 38.04.01Economics orientation (profile) "Accounting, analysis and audit"; reflectsthe field of professional activity of the graduate, objects of professional activity of the graduate, types of professional activity of the graduate, tasks of professional activity of the graduate, generalized labor functions of graduates in accordance with professional standards.

The program presents the planned results of mastering the OPOP of higher professional education – the competencies of students established by the educational standard. As a result of mastering the master's program, the graduate should have formed the competencies established by the master's program.

Documents regulating the content and organization of the educational process in the implementation of the main professional educational program of higher education in the direction of training 38.04.01 Economics (master's level), regulatory and methodological support for the system for assessing the quality of mastering the master's degree by students are presented. The actual resource support of the master's degree program is reflected: personnel support, material and technical support, information and library support. The article describes the university environment that ensures the development of general cultural and socio-personal qualities of graduates. Other normative and methodological documents and materials that ensure the quality of training of students are presented.

Chief accountant
OOO "Nano Farm" E. M. Kiseleva

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For the Oryol region A. A. Zagrebaeva