

ESTONIAN ACADEMY OF SECURITY SCIENCES
Financial College

CURRICULUM OF THE SPECIALITY OF CUSTOMS AND TAXATION

Level of education	Professional higher education
Name of the curriculum in Estonian	Toll ja maksundus
Name of the curriculum in English	<i>Customs and Taxation</i>
Curriculum code on EHIS	129777
Curriculum group	Business and administration
Right to conduct studies	Higher Education Act § 10
Volume of the curriculum	180 ECTS
Standard period of studies	3 years
Types of study	Full-time studies, daytime studies
Language of instruction	Estonian
Other languages necessary for the achievement of the learning outcomes	English and Russian
Curriculum Coordinator	Director of Financial College
This curriculum shall be applied to the students admitted since the academic year of 2022/2023.	

1. LEARNING OBJECTIVES AND EXPECTED LEARNING OUTCOMES

The aim of the curriculum of Customs and Taxation is:

- to provide the student with the possibilities to acquire the professional higher education needed for a taxation and customs specialist;
- to support the student upon their development into a dependable, customer-oriented, cooperative and innovative specialist with counselling skills;
- to support the development of the student's skills, knowledge and values that are needed to pursue further studies at Master's level and for lifelong learning.

Graduates of the curriculum of Customs and Taxation:

- are familiar with the foundations of the society, European Union, statehood and the operational concepts of public administration;
- know the rights, obligations and restrictions of and requirements for a public official and are guided by the code of ethics for public officials;
- can communication in Estonian in oral and written form at least on the level of C1 (advanced level), in English on the level of B2 (upper-intermediate) and in Russian at least on the level of B1 (intermediate level);
- have the necessary customer service competence and advise entrepreneurs in the area of customs and taxation;
- fulfil the main tasks of a tax authority pursuant to the selected specialisation;
- analyse individuals' tax behaviour implementing their skills and knowledge in the areas of finance, taxation and customs.

2. REQUIREMENTS FOR COMMENCING THE STUDIES

The person applying for a student place in the curriculum has to:

- have secondary education or a corresponding qualification;
- meet the requirements set in subsection 1 of § 14 and in § 15 of the Civil Service Act and those specified in regulation No. 113 of the Government of the Republic, dated 19.12.2012 “Requirements for the education, work experience and foreign language skills of officials”.

The requirements set for commencing one’s studies on the curriculum are set in “The Admission Requirements and Procedures at the EASS”.

3. THE OPTIONS AND CONDITIONS FOR THE SELECTION OF SPECIALISATION, ELECTIVE MODULES AND SUBJECTS

Specialisations

There are two specialisations in the curriculum: customs and taxation. The students select their specialisation at the end of the second academic year pursuant to the employer’s needs, the possibilities of the academy and the student’s academic performance and interests.

Speciality-related elective module

During their period of studies, the student chooses elective subjects from this module in the volume of at least 14 ECTS. The compulsory elective subjects are Estonian, Russian and English that need to be passed prior to the specialisation modules. The course Introduction to Professional Russian is a prerequisite for the Professional Russian and mandatory for all students whose mother tongue is Estonian and for bilingual students whose initial language test thus requires. In exceptional cases, it is possible to choose *ad hoc* subjects introduced pursuant to the needs of the labour market and confirmed with a respective decree of the director of the college

Elective module of general subjects

During their period of studies, the student chooses elective subjects from the module in the volume of at least 10 ECTS. Subjects for the elective module of each academic year are confirmed with the decree of the Vice-Rector of Academic Affairs. Should a student want to develop their generic skills, they can also choose subjects from other curricula taught at the EASS; or as a visiting student at other institutions of higher education. Should it appear that the student does not master Estonian, Russian and/or English on the level required to pass the courses, they must choose elective language courses to improve their language skills. For the development of general competences, students can take elective courses in the volume of up to 3 ECTS as international e-courses and/or online seminars. In the course of the studies, at least one of the modules must be selected out of personal interest.

4. CONDITIONS FOR THE COMPLETION OF STUDIES AND THE DOCUMENTS ISSUED ON COMPLETION

The studies are concluded with the defence of a thesis. The graduation thesis is a theoretical or practice-oriented research, with its compilation contributing to deepening the student's professional knowledge, and demonstrating the student's ability to see problems, use their acquired knowledge and practical experience to analyse a situation and offer solutions, the ability to formulate their ideas and present them in the appropriate form. The student is allowed to defend the thesis if they have fulfilled the requirements arising from the regulations of the Academy of Security Sciences for allowing the student to defend their thesis. Upon completing the curriculum, the student is awarded a Bachelor’s degree and issued a diploma and an academic transcript

5. STRUCTURE OF THE CURRICULUM

Name of the module	ECTS	E/C
GENERAL STUDIES	30	
1. Internal Security and Crisis Management	4	E
2. Legal Subjects	8	E

3. Written and Oral Expression	4	E
4. Management and Self-Management and Social Competence	4	E
5. Elective Module of General Subjects	10	C
SPECIALITY-RELATED STUDIES	150	
6. Macroeconomics and Markets	4	E
7. Economic Statistics	4	E
8. Public Finance	4	C
9. Entrepreneurship	5	C
10. Accounting	8	E
11. Project Management	4	C
12. The Organisation of the Tax and Customs Board	4	C
13. Tax and Customs Law	7	E
14. Customs Procedures	4	E
15. The Recovery of Tax Arrears	4	E
16. Direct Taxes	10	E
17. Indirect Taxes	10	E
18. Tax Accounting	4	C
INTERNSHIPS	30	
19. Introductory Internship	3	C
20. Business Internship	7	C
21. Internship	20	C
SPECIALISATIONS		
SPECIALISATION OF TAXATION	23	
22. Tax Investigation and International Taxation	10	E
23. Financial Analysis	5	C
24. Third Party Liability	4	C
25. Offence Proceedings	4	C
SPECIALISATION OF CUSTOMS	23	
26. Prohibitions and Restrictions	4	E
27. Customs Inspection	11	E
28. Security Tactics	4	C
29. Offence Proceedings	4	C
SPECIALITY-RELATED ELECTIVES	14	
30. Professional Estonian	3	E
31. Professional Russian	3	C
32. Professional English	3	E
33. Current Problems of Taxation Law	3	C
34. Current Problems of Customs Law	3	C
35. European Union Finance	3	C
36. International Cooperation	3	C
37. Introduction to Professional Russian	2	C
38. Money Laundering and Measures for its Prevention	3	C
39. Internship abroad	6	C
GRADUATION THESIS	11	
40. Research Methodology	3	C
41. Graduation Thesis	8	E

6. LIST OF MODULES, THEIR VOLUME AND SHORT DESCRIPTIONS

Name of the module	ECTS	E/ C
GENERAL STUDIES	30	
1. Internal Security and Crisis Management	4	E
<p>Aim of the module: the student understands the surrounding security environment, crisis management and ethical behaviour of a public servant and has the skill to implement the respective knowledge in case analysis, in different cultural contexts and in a simulated emergency situation.</p> <p>Upon completing the module, the student:</p> <ul style="list-style-type: none"> • analyses the factors influencing internal security and the general principles of providing security from the standpoint of the state's internal and external environment pursuant to the principles of respectful and professional conduct towards other cultures, values and religions; • implements the principles of ethical behaviour and good administration upon solving situations related with ethical dilemmas and a risk of corruption that may arise in work-related relations; • analyses the solving of an emergency situation on the basis of crisis management theory, risk analysis, the analysis of the continuous operation of vital services, and the principles of the organisation of crisis communication. <p>Assessment is module-based.</p>		
2. Legal Subjects	8	E
<p>Aim of the module: the student understands the theoretical basis of law and knows how to implement the respective knowledge upon analysing legally relevant public and private law related situations.</p> <p>Upon completing the module, the student:</p> <ul style="list-style-type: none"> • understands the structure of Estonia's valid legal regime, differentiating between the fields of private and public law; • implements the techniques of subsuming and interpretation; • carries out a simpler administrative procedure. <p>Assessment is module-based.</p>		
3. Written and Oral Expressiveness	4	E
<p>Aim of the module: the student understands the essence and aims of different documents and student papers, and the requirements for them. The student can compile and present them.</p> <p>Upon completing the module, the student:</p> <ul style="list-style-type: none"> • compiles purposeful official letters and administrative documents that are correct in their content and format, following the general principles of administration and the written language norm; • compiles logical, stylistically appropriate and grammatically correct speciality-related and functional texts based on the requirements set in the guidelines for the compilation of student papers of the EASS and using the main office software programs and scientific databases; • compiles and presents logical and grounded presentations, supported by contemporary means of ICT. <p>Assessment is module-based.</p>		
4. Management and Self-Management and Social Competence	4	E
<p>Aim of the module: the student understands the basics of professional communication, organisational behaviour and team management, and can implement the respective knowledge upon interpreting and managing the actions of themselves and others.</p> <p>Upon completing the module, the student:</p>		

- analyses the behaviour of themselves and others in their professional context, pursuant to the fundamentals of personal, group and organisational behaviour;
- implements the main techniques of professional communication needed in the work of an official (active listening, providing feedback, conflict management and assertive behaviour);
- implements different principles of the management of self and others when working in a team and analysing managerial situations.

Assessment is module-based.

5. Elective Module of General Subjects	10	C
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Aim of the module:

to enable the student to develop their language skills necessary for completing the studies, similarly other skills and knowledge based on their needs and interests in order to ensure their self-fulfilment and development, success at work, social inclusion and activity.

Upon completing the module, the student:

- has a command of the official language at an advanced level, English at intermediate level and Russian at a lower intermediate level;
- has developed other mental and/or physical abilities within one's area of interest or general skills and knowledge;
- has developed one's social competences for coping successfully in social and professional life.

Assessment is module-based.

SPECIALITY-RELATED STUDIES	150	
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6. Macroeconomics and Markets	4	E
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Aim of the module:

The student uses economic theory in analysing and explaining the economic processes and the respective phenomena.

Upon completing the module, the student:

- explains the principles and key problems of economy as an integrated system;
- analyses the goods and service markets and the respective problems, relating them to the functions of the public sector;
- analyses the state of the macroeconomic environment and the factors influencing it.

Assessment is module-based.

7. Economic Statistics	4	E
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Aim of the module:

The student uses statistical data analysis methods in analysing economic phenomena and their mutual relations.

Upon completing the module, the student:

- draws up theoretical models and sets hypotheses to study the relations between phenomena;
- collects data and prepares them for implementation in statistical data analysis;
- in studying the relations, uses the data analysis software and implements the most common descriptive and generalised statistics.

Assessment is module-based.

8. Public Finance	4	C
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Aim of the module:

The student analyses the activities of the public sector in standard situations and their economic impact.

Upon completing the module, the student:

- uses the theories of public finance in analysing the impact of the public sector activities;
- analyses the economic feasibility of the decisions made in the public sector from the perspective of the society.

Assessment is module-based.

9. Entrepreneurship

5

C

Aim of the module:

The student provides participants of standard entrepreneurial activities with counselling on legal and economic issues.

Upon completing the module, the student:

- analyses the issues related to the business activities of legal and natural persons within the framework of civil and commercial law;
- provides entrepreneurs with counselling on legal aspects.

Assessment is module-based.

10. Accounting

8

E

Aim of the module:

The student provides participants of standard entrepreneurial activities with financial counselling.

Upon completing the module, the student:

- analyses the content of the entrepreneurs' financial transactions pursuant to the legal acts related to financial accounting;
- provides entrepreneurs with counselling from the perspective of accounting.

Assessment is module-based.

11. Project Management

4

C

Aim of the module:

The student provides participants of standard entrepreneurial activities with counselling on the topic of budgeting and project management.

Upon completing the module, the student:

- explains the role of productivity and cost management and the respective application possibilities in business activities;
- provides entrepreneurs with counselling on economic issues using the necessary digital competences.

Assessment is module-based.

12. The Organisation of the Tax and Customs Board

4

C

Aim of the module:

The student knows the foundations of the operation of the Tax and Customs Board, its management and strategic goals and applies the principles of its customer service.

Upon completing the module, the student:

- understands the aim and role of the organisation of the Tax and customs Board in collecting taxes and protecting the economic environment;
- describes the main strategic directions of the Tax and Customs Board in achieving the organisation's goals;
- provides customers with counselling based on various communicative techniques and pursuant to the best practises of customer service.

Assessment is module-based.

13. Tax and Customs Law	7	E
<p>Aim of the module: The student navigates in the foundations and goals of Estonian and EU customs policy and knows the principles of tax law and taxation.</p> <p>Upon completing the module, the student:</p> <ul style="list-style-type: none"> • has an independent command of customs-related legal act and the principles and terminology of tax laws; • understands the aims of customs policy and describes the Estonian tax system and its functioning; • uses the Taxation Act in solving standard situations and analyses the supply chains of international trade. <p>Assessment is module-based.</p>		
14. Customs Procedures	4	E
<p>Aim of the module: The student provides counselling on placing goods under customs procedure pursuant to customs-related legal acts.</p> <p>Upon completing the module, the student:</p> <ul style="list-style-type: none"> • explains the procedures and formalities required in customs pursuant to customs-related legal acts; • has an overview of the release of goods for free circulation, export and special procedures; • analyses the possibilities for implementing duty exemptions. <p>Assessment is module-based.</p>		
15. The Recovery of Tax Arrears	4	E
<p>Aim of the module: The student knows the possibilities for implementing coercive and other measures in ensuring tax compliance.</p> <p>Upon completing the module, the student:</p> <ul style="list-style-type: none"> • understands the concept of tax compliance, its factors and related terminology; • implements the measures of the tax authority in the recovery of tax arrears and enforcement procedures. <p>Assessment is module-based.</p>		
16. Direct Taxes	10	E
<p>Aim of the module: The student has an overview of direct taxes, including the principles of the taxation of legal and natural persons.</p> <p>Upon completing the module, the student:</p> <ul style="list-style-type: none"> • interprets the rules of direct taxes; • solves various tasks related with direct taxes. <p>Assessment is module-based.</p>		
17. Indirect Taxes	10	E
<p>Aim of the module: The student has an overview of indirect taxes.</p> <p>Upon completing the module, the student:</p> <ul style="list-style-type: none"> • interprets the rules of indirect taxes; • solves various tasks related with indirect taxes. 		

Assessment is module-based.		
18. Tax Accounting	4	C
<p>Aim of the module: The student accounts an accounting entity's business transactions in financial and tax accounting.</p> <p>Upon completing the module, the student:</p> <ul style="list-style-type: none"> • analyses the accounts of the tax liability of an accounting entity based on its business transactions and reports; • assesses the correctness of the tax accounting of the various business transactions of an accounting entity. <p>Assessment is module-based.</p>		
INTERNSHIPS	30	
19. Introductory Internship	3	C
<p>Aim of the internship: The student has an overview of the objectives and structure of the organisation and their career possibilities in the given institution.</p> <p>Upon completing the internship, the student:</p> <ul style="list-style-type: none"> • knows the strategic goals and development directions of the institution; • knows the institution's structure and its organisation of work; • follows the requirements set for a public official. <p>Assessment is internship-based.</p>		
20. Business Internship	7	C
<p>Aim of the internship: to acquire practical speciality-related experience, to consolidate theoretical speciality-related knowledge in practice, and to achieve professional capability in the private sector.</p> <p>Upon completing the internship, the student:</p> <ul style="list-style-type: none"> • knows the company's structure and its organisation of work; • applies the acquired skills and knowledge in a work environment; • follows the regulations and ethical principles of the particular area. <p>Assessment is internship-based.</p>		
21. Internship	20	C
<p>Aim of the internship: to acquire practical speciality-related experience, to consolidate theoretical speciality-related knowledge in practice, and to achieve professional capability in a public authority or civil service.</p> <p>Upon completing the internship, the student:</p> <ul style="list-style-type: none"> • applies the acquired skills and knowledge in a work environment; • has the communication and IT skills needed for the work; • works in the area of their speciality carrying out the tasks of a specialist. <p>Assessment is internship-based.</p>		
SPECIALISATIONS		
SPECIALISATION OF TAXATION	23	
22. Tax Investigation and International Taxation	10	E
Aim of the module:		

The student navigates in international taxation (including tax laws) and knows the principles of tax proceedings, selects the appropriate proceedings tactics and the relevant procedures.

Upon completing the module, the student:

- knows the principles of tax proceedings and conducts relevant procedures;
- navigates in the organisation and methods of risk assessment and recognises typical tax risks;
- understands the principles of international tax laws and implements the rules of international taxation.

Assessment is module-based.

23. Financial Analysis	5	C
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Aim of the module:

The student analyses the financial situation of a taxpayer based on the economic indicators by detecting the most common tax-related risks.

Upon completing the module, the student:

- implements the appropriate methods of analysis in performing the financial analysis;
- assesses the accuracy of the data given in the tax-payer's financial reports.

Assessment is module-based.

24. Third Party Liability	4	C
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Aim of the module:

The student navigates in the grounds for the insolvency law and the application of third-party liability.

Upon completing the module, the student:

- Detects the possibilities for the application of third-party liability in a tax proceeding and differentiates between the types and features of an insolvency proceeding;
- Knows the terminology and key concepts related to insolvency and understands the specificities and perspectives of liability proceedings.

Assessment is module-based.

25. Offence Proceedings	4	C
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Aim of the module:

The student recognises the features of an offence in a realistic case and knows the general principles of carrying out the respective proceedings.

Upon completing the module, the student:

- knows the general principles of penal law and the necessary elements of an offence in the area of taxation;
- knows the general principles of offence proceedings, the differences and relations between criminal and misdemeanour proceedings;
- knows the circumstances in case of which a misdemeanour proceeding can be commenced and the circumstances that exclude the commencement of the proceeding.

Assessment is module-based.

SPECIALISATION OF CUSTOMS	23	
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26. Prohibitions and Restrictions	4	E
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Aim of the module:

The student understands the prohibitions and restrictions imposed on goods.

Upon completing the module, the student:

- navigates in the legal acts related to the speciality;
- detects goods subject to prohibitions and restrictions pursuant to the principles of the proceedings.

Assessment is module-based.		
27. Customs Inspection	11	E
<p>Aim of the module: The student recognises the most common customs-related risks and understands the customs inspection measures pursuant to the customs legislation, conducts a person's document check pursuant to international and national legal acts.</p> <p>Upon completing the module, the student:</p> <ul style="list-style-type: none"> • knows the organisation and can apply the methods of risk assessment; • identifies the authenticity of personal documents and assesses the risks in the supply chain and in conducting the customs formalities; • conducts a customs check and implements surveillance measures pursuant to the general principles of conducting proceedings and the safety requirements; • finds the necessary information for conducting the personal document check in the electronic border control databases. <p>Assessment is module-based.</p>		
28. Security Tactics	4	C
<p>Aim of the module: The student legally handles special equipment and safely applies self-defence techniques.</p> <p>Upon completing the module, the student:</p> <ul style="list-style-type: none"> • implements the theoretical basis of security tactics in practise; • legally applies special equipment and self-defence techniques. <p>Assessment is module-based.</p>		
29. Offence Proceedings	4	C
<p>Aim of the module: The student recognises the features of an offence in a realistic case and knows the general principles of carrying out the respective proceedings.</p> <p>Upon completing the module, the student:</p> <ul style="list-style-type: none"> • knows the general principles of penal law and the necessary elements of an offence in the area of customs; • knows the general principles of offence proceedings, the differences and relations between criminal and misdemeanour proceedings; • knows the circumstances in case of which a misdemeanour proceeding can be commenced and the circumstances that exclude the commencement of the proceeding. <p>Assessment is module-based.</p>		
SPECIALITY-RELATED ELECTIVES	14	
30. Professional Estonian	3	E
<p>Aim of the subject: to develop both oral and written expressiveness needed for professional communication.</p> <p>Upon completing the subject, the student:</p> <ul style="list-style-type: none"> • prepares and makes an oral presentation on a speciality-related topic; • composes a precise, clear and unambiguous official text; • composes a summary in clear and correct Estonian based on speciality-related sources. <p>Assessment is subject-based.</p>		
31. Professional Russian	3	C

<p>Aim of the subject: to acquire and consolidate the necessary vocabulary and grammar structures on the B1 level of the Common European Framework of References for Languages (CEFR) in order to carry out professional communication.</p> <p>Upon completing the subject, the student:</p> <ul style="list-style-type: none"> • in a work-related situation, communicates in Russian, uses simple coherent sentences, vocabulary and structures acquired during language classes; • briefly explains their standpoints and decisions, also on work-related topics; • compiles a summary of a text on a work-related topic, distinguishing important information from unimportant. <p>Assessment is subject-based.</p>		
32. Professional English	3	E
<p>Aim of the subject: to acquire and consolidate the vocabulary and grammar structures on the B2 level of the Common European Framework of References for Languages (CEFR) necessary for carrying out professional communication.</p> <p>Upon completing the subject, the student:</p> <ul style="list-style-type: none"> • analyses longer speeches and presentations on a professional subject and communicates in work-related situations in English, expressing and reasoning his/her standpoints; • writes texts on speciality-related topics, commenting on and reasoning his/her own standpoints; • compiles a clear and detailed oral presentation on a speciality-related topic in English. <p>Assessment is subject-based.</p>		
33. Current Problems of Taxation Law	3	C
<p>Aim of the subject: the student is familiar with current tax law related problems.</p> <p>Upon completing the subject, the student:</p> <ul style="list-style-type: none"> • knows the current problems of taxation and customs law; • analyses judicial decisions, bringing out important aspects of the tax law. <p>Assessment is subject-based.</p>		
34. Current Problems of Customs Law	3	C
<p>Aim of the subject: The student is familiar with current customs law related problems.</p> <p>Upon completing the subject, the student:</p> <ul style="list-style-type: none"> • knows the current problems of customs law; • is aware of current court practises; • analyses judicial decisions, bringing out important aspects of the customs law. <p>Assessment is subject-based.</p>		
35. European Union Finance	3	C
<p>Aim of the subject: to provide the students with knowledge of the essence of the EU and the functioning of its finance.</p> <p>Upon completing the subject, the student:</p> <ul style="list-style-type: none"> • has a systematic overview of the EU and the principles of the functioning of its finance; • understands the essence of different EU policies, the revenue and expenses in the budget and the specifications of their development; • understands the setup of the EU financial framework and budget and its relations to the state budget of Estonia. 		

Assessment is subject-based.		
36. International Cooperation	3	C
<p>Aim of the subject: to provide speciality-related knowledge and experience in international cooperation within the field of customs or taxation, using international student mobility or other forms of international cooperation.</p> <p>Upon completing the subject, the student:</p> <ul style="list-style-type: none"> • has speciality-related knowledge and experience in the area of international cooperation. <p>Assessment is subject-based.</p>		
37. Introduction to Professional Russian	2	C
<p>Aim of the subject: consolidating the skills of spoken Russian needed for work-related everyday communication.</p> <p>Upon completing the subject, the student:</p> <ul style="list-style-type: none"> • introduces themselves by using the structures acquired during the course (vocabulary, grammar structures); • distinguishes relevant information from irrelevant information and conveys it in the language the listeners can understand; • implements the language competence acquired during the course in everyday communication, asks questions and gives answers on topics covered during the course. <p>Assessment is subject-based.</p>		
38. Money Laundering and Measures for its Prevention	3	C
<p>Aim of the subject: The student understands the essence of money laundering and the respective prevention measures.</p> <p>Upon completing the subject, the student:</p> <ul style="list-style-type: none"> • has an overview of the concept of money laundering and its prevention measures; • recognises the features of circumvention of anti-money laundering measures in business activity; • is aware of the current court practises related with money laundering. <p>Assessment is subject-based.</p>		
39. Internship Abroad	6	C
<p>Aim of the subject: The student can communicate in the field of their speciality with appropriate cultural sensitivity, prevent and solve disagreements and conflicts arising from cultural differences, and defend their opinions in oral and written form thus developing their foreign language skills.</p> <p>Upon completing the subject, the student:</p> <ul style="list-style-type: none"> • understands linguistic and cultural differences; • works effectively in a multicultural environment, completing the tasks supervised by the supervisor at the internship institution; • can represent Estonia at an international level. <p>Assessment is subject-based.</p>		
GRADUATION THESIS	11	
40. Research Methodology	3	C
<p>Aim of the subject: the student knows the principles followed when composing a research paper and the most important methods and ways for collecting and analysing data.</p>		

Upon completing the subject, the student:

- knows the principles of posing research questions and hypotheses;
- implements the most important quantitative and qualitative methods of data collection and analysis;
- can plan and compose a research paper and analyse and present study outcomes while following the requirements set for a research paper.

Assessment is subject-based.

41. Graduation Thesis	8	E
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The aim of writing and defending the graduation thesis is:

The student writes a research paper in the given area, works with scientific sources and presents the analysis and results of the research in due form.

When writing their graduation thesis, the student:

- carries out a study on a current area-specific topic pursuant to the principles of scientific research;
- analyses and generalises the sources referred to in the study;
- independently deepens their speciality-related knowledge when composing a research paper;
- demonstrates their skills to implement their knowledge and practical skills in composing and defending their research paper.

Assessment is subject-based.