

BELARUS STATE ECONOMIC UNIVERSITY

APPROVE

Belarus State Economic University  
First Vice-Rector E.F. Kireeva

« 14 ».января 2020

Registration No 45-20/м

PRACTICE PROGRAM

second level of higher education with advanced training  
Major 1-25 80 05 «Accounting, analysis and audit»

2019

**AUTHORS:**

**Pankov D.A.** Head of the Department of accounting, analysis and audit in branches of national economy, BSEU, Doctor in Economics.

**Kuhto Y.Y.**, Associate Professor of the Department of accounting, analysis and audit in the branches of national economy, BSEU, Candidate in Economics.

**RECOMMENDED BY:**

Department of accounting, analysis and audit in the branches of national economy, Belarus State Economic University

(protocol № 3, 24.10.2019)

Council of the Faculty of Accounting and Economics, Belarus State Economic University (protocol № 9, 27.11. 2019)

Head of Practice \_\_\_\_\_ A.M. Slyunkin

## CONTENTS

1 Explanatory note .....	4
1.1 The purpose and objectives of the practice .....	4
1.2 Practice arrangement.....	4
2 Content of practice .....	7
3 Information and methodological part .....	7
3.1. Individual tasks .....	7
3.2 Requirements for the practice report .....	7
3.3 Summing up the practice .....	9
Appendix A. Cover sheet sample for the practice report .....	10

## **1 EXPLANATORY NOTE**

### **1.1 GOALS AND OBJECTIVES OF PRACTICE**

The program is developed in accordance with the educational standard of the specialty 1-25 80 05 "Accounting, analysis and audit", the Regulation on the production practice of undergraduates of higher educational institutions of the Republic of Belarus.

In the system of professional training of an economist of the second stage of higher education, an important role belongs to research practice, which is a necessary stage in the preparation of graduate students for research activities. This type of activity provides a combination of theoretical training of undergraduates with the formation of the practical skills of a researcher.

The purpose of research practice is to provide graduate students with the primary skills of conducting research in the framework of the chosen specialization.

- the formation of critical thinking

This goal is achieved by solving the following tasks:

- consolidation of theoretical knowledge obtained by undergraduates at the university, their deepening in the process of research activities;
- the acquisition and development of the necessary professional qualities of a specialist;
- assimilation of new methodological technologies, including activating cognitive activity of undergraduates;
- analysis and generalization of the professional experience of specialists of organizations - bases of practice;
- socio-psychological adaptation in the team.

### **1.2 PRACTICE ARRANGEMENT**

The main organizational and methodological document governing the activities of undergraduates and practice leaders is the practice program. Organizational measures include: selection of practice bases and conclusion of agreements with them (if necessary), preparation of the necessary documentation, distribution of undergraduates by place of practice, selection of leaders, compilation of individual tasks, monitoring the progress of the practice and summing up its results.

The terms of research practice are determined by the curriculum and make up 216 hours (4 weeks) in the 2nd (3rd) semester - for graduate students in 2019 and subsequent years of recruitment.

Commercial practice organizations of the Republic of Belarus, including audit companies, are used as research practice bases. Between the university and organizations acting as bases of practice, relevant agreements are concluded.

The educational and methodical guidance of research practice is provided by the graduating department. Organizational management of the practice is carried out by the head of the graduating department in conjunction with the responsible teachers (practice leaders from the department).

**Graduating Department:**

- develops and reviews practice programs;
- carries out the selection of practice bases, in agreement with them, forms an application for the number of undergraduates accepted for practice and sends it to the training department to conclude contracts;
- distributes undergraduates on the basis of practice and draws up a distribution schedule;
- appoints the leaders of the practice and ensures, if possible, their departure before the start of the practice at the base to check readiness for admission of undergraduates and familiarize the heads of organizations with the program of practice;
- organizes meetings of undergraduates on practical issues with the participation of practical leaders from the graduating department;
- provides guidance and control over the progress of undergraduate practice;
- at the end of the practice organizes the acceptance of offsets by the appointed commissions;
- discusses the results and analyzes the implementation of the practice program at the meetings of the department;
- submits to the dean's office and the head of practice from the university reports on the practice with suggestions for improving its organization.

Before starting research practice, the graduating department holds an organizational meeting. Its purpose is to explain to the undergraduates the practice of the internship, its content and scope of tasks, to issue practice diaries and other supporting documents.

The master group for internship is divided into subgroups, for each of which is appointed the head of practice from the university. As managers, as a rule, associate professors and professors of the graduating department are appointed.

The functions of a teacher appointed by the head of research practice from the graduating department include:

- Issuance of individual assignments for internships to undergraduates;
- visiting the practice bases and liaising with the leaders of the practice at the places of its passage;
- verification of plans, abstracts and (or) attendance of test classes conducted by undergraduates of the led subgroup;
- advising undergraduates on various issues of organizing and passing research practice;
- collection and verification of reports of graduate students on practical training;
- adoption of the protection of the report (as part of the commission).

Upon arrival of graduate students at the place of practical training, an order is issued on the appointment of heads of practice from the enterprise (practice base). An extract (copy) from this order is provided to the head of practice from the university. On the basis of this order, the university and the heads of practice from base organizations conclude agreements on the management of industrial research practice.

The functions of the teacher appointed by the head of research practice from the enterprise (base) include:

- Organization of briefing for undergraduates on safety issues at the enterprise;
- familiarization of trainees with the management structure of the organization, on the basis of which the practice is conducted, by the team, general aspects of the organization;
- advising trainees on research activities;
- organization of the implementation of specific tasks by trainees;
- verification of reports of graduate students on the passage of practice;
- drawing up individual characteristics for each trainee following the results of their practice.

For the period of practice in each subgroup an elder is appointed. His responsibilities include:

- accounting of attendance by interns of practice bases;
- notification of the time for collective consultations;
- Fulfillment of instructions of the practice leaders.

## **2. CONTENTS OF PRACTICE**

The content of the practice includes research work, which provides for:

- familiarization with the experience of the research work of the department (unit);
- Participation of trainees in the development and implementation of research plans of departments (units);
- implementation of a specific research task.

During the entire period of practice, undergraduates visit the practice base.

During the internship, undergraduates perform specific research tasks set by the head of practice from the university and the head of practice from the enterprise.

Based on the results of the internship, undergraduates keep a practice diary and report on the internship.

If possible, undergraduate trainees collectively participate in the analysis (discussion) of issues arising in the course of internship with the aim of exchanging experience in preparing research projects, using appropriate and effective research techniques and methods.

## **3. INFORMATION AND METHODOLOGICAL PART**

### **3.1 INDIVIDUAL TASKS**

When a master student is sent to practice, the head of practice from the university issues and writes to the diary an individual assignment to the student.

An individual task should provide for the implementation by the undergraduate of the program of practice, including its training, educational and scientific components.

### **3.2 REQUIREMENTS FOR THE PRACTICE REPORT**

Based on the results of the practice, the undergraduate submits a report to the department, for which 2-3 days are given at the end of the practice.

The report should be drawn up in accordance with the program of practice and reflect the work actually performed by the undergraduate.

The practice report is issued in the following sequence:

- practice diary;

- characteristic-recall of the head of the practice base (if not contained in the practice diary);

- report on the implementation of the practice program.

The practice diary should include:

- marks on the arrival (departure) of the graduate student at the place (from the place) of the practice;

- an individual task for the period of practice;

- a note on the passage of instruction in safety regulations;

- schedule of work;

- records of the types and contents of work performed by the undergraduate during the period of practice;

- recall of a graduate student on the organization of practice and on the compliance of the conditions of practice with the requirements of the program;

- recall of the head of practice from the base of practice (may be given on a separate sheet);

- recall of the head of practice from the graduating department (may be given on a separate sheet or made a mark of "completed", "not completed").

The report on the implementation of the practice program should contain the following structural elements (taking into account the content of the individual assignment):

1. Title page (Appendix A);

2. Content.

3. Introduction (goals and objectives of the practice are indicated, its content is briefly described (what types of activities were carried out).

4. Description of the organization (or its structural unit), on which the undergraduate underwent internship. Must be described: goals and objectives of the organization; its organizational structure; resources and performance.

5. Research activities of a graduate student. This section describes the activities of the undergraduate, carried out by him during the internship. In addition, in this section, if possible, a brief analysis of the advantages and disadvantages of the organization of accounting and analytical work of the organization-base of practice is given.

6. Conclusions and suggestions on research practice (self-assessment of research practice, difficulties in its passage). It is possible for the master student to present his own proposals for improving the accounting and analytical work in the organization under study.

As applications, the report should contain documents (primary documents, accounting registers, accounting and statistical reporting) that were used to solve the tasks set by the heads of practice.

The volume of the report is at least 15-20 pages, designed in accordance with the requirements of the standards for the design of student work.

The report must be signed by the practice leaders from the enterprise and from the university.

The head's signature from the practice base, which is present in the reporting materials (practice diary, testimonial-recall, report) must be sealed with the organization's seal.

### **3.3 SUMMING UP THE PRACTICE**

At the end of the research practice, each undergraduate submits to the head of the subgroup the following documents and materials.

1. Practice diary, which should include: notes on the arrival (departure) of the graduate student at the place (from the place) of the practice; individual task for the period of practice; a mark on passing instruction in safety regulations; work schedule; records on the types and content of work performed by the undergraduate during the period of practice; feedback from the student about the organization of the practice and on the compliance of the conditions of practice with the requirements of the program. The head of practice from the university after checking all the submitted materials and documents gives feedback on the implementation by the undergraduate of the practice program with the recommended grade. Feedback is recorded in the practice diary or is given on a separate sheet.

2. Report on the work performed (design of the title page Appendix A).

3. Description from the head of practice from the base of practice (can be drawn up on a separate sheet or recorded in the practice diary). In this characteristic, an undergraduate should be rated based on the results of his activities during practice.

To protect reports, undergraduates report on the work done, provide the necessary documentation.

According to the results of research practice, taking into account the characteristics of the practice base, as well as the quality of the reporting documents, their compliance with the requirements, a differentiated assessment is made from the department head. The assessment is entered in the grade book and statement by the head of practice from the department.

A graduate student who has not completed a work experience program, and who has also received a negative feedback on work or an unsatisfactory assessment when defending a report, is re-sent to practice in his spare time from study. At the

same time, the duration of the practice provided for by the curriculum is maintained.

If the graduate student due to illness or other valid reasons did not manage to complete the practice program in the allotted time, the practice should be extended or rescheduled for another time as agreed with the rector of the university.

**APPENDIX A**  
**Sample title page on internship**

**MINISTRY OF EDUCATION OF THE REPUBLIC OF BELARUS**  
**Belarusian State Economic University**

APPROVE  
Head of the organization

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(surname and initials)  
" \_\_\_\_ " \_\_\_\_\_ 20 \_\_\_\_

Department \_\_\_\_\_

Report  
on the research practice in

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(name of organization)

Master's student of \_\_\_\_ year gr. \_\_\_\_\_  
Faculty of Accounting and Economics,  
Belarus State Economic University

(surname and initials)

Head of practice from the department

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(position, academic degree, academic rank)

(surname and initials)

Head of practice from the organization

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(position, academic degree, academic rank)

Stamp

(surname and initials)

2019