


Educational Establishment «Belarus State Economic University»

APPROVED

Rector
of the Educational Establishment
«Belarus State
Economic University»


A.V. Egorov
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Registration № 287-24

**PROGRAM OF
INTRODUCTORY INTERNSHIP**
of specialty 6-05-0411-01 «Accounting, analysis and audit»
(in English)

2024 ye.

COMPILED BY:

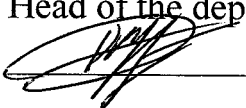
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RECOMMENDED FOR APPROVAL:

Department of Accounting, Analysis and Audit in Industry of the Belarus State Economic University

(Minutes № 12 dated 18.04.2024 ye.)

Head of the department


O.V.Golovach

Council of the Faculty of Accounting and Economics of the Belarus State Economic University


(Minutes № 8 dated 24.04.2024 ye.)

Chairman of the Faculty Council


V.A.Berezovsky

Agreed by:

Head of production internship BSEU


A.M. Slyunkin

1. EXPLANATORY NOTE

Internship is the most important part of the educational process in the training of specialists with higher education, which represents the systematic and purposeful work of students to master their chosen specialty and in-depth consolidation of theoretical knowledge.

The set of internships for foreign full-time (full-time) students of general higher education studying in English includes introductory, accounting and technological, accounting and analytical and pre-diploma internship.

This introductory internship program has been developed in accordance with the following documents:

Code of the Republic of Belarus dated January 13, 2011 No. 243-Z “Code of the Republic of Belarus on Education” (as amended by the Law of the Republic of Belarus dated March 6, 2023 No. 257-Z);

Educational standard of general higher education in the specialty “Accounting, Analysis and Audit” OSVO 6-05-0411-01-2023;

Regulations on the internship of students, cadets, listeners, approved by order of the rector No. 672 of September 13, 2023;

Curriculum for specialty 6-05-0411-01 “Accounting, analysis and audit”, specialization “Accounting, analysis and audit in industry” registration No. 6-05-04-005/pr. from 02.12.2022

1.1. The purpose of the internship: teaching students practical skills and preparing them for independent professional activities in their chosen specialty. The internship involves students acquiring practical work skills by independently completing assignments and giving students an idea of their future profession.

1.2. Internship objectives:

- familiarization with the main areas of activity of BSEU, the Faculty of Accounting and Economics and the Department of Accounting, Analysis and Audit in Industry, on the basis of which the introductory practice is organized;

- familiarization with the structure of the BSEU library and the organization of work in it;

- familiarization with the procedure for working in the main regulatory frameworks and search information systems of the BSEU library;

- general familiarization with the system of regulatory regulation of accounting in the Republic of Belarus.

1.3. Duration of internship: 2 weeks in accordance with the Schedule of the educational process, which corresponds to 3 credit units.

1.4. Requirements for the content and organization of internship:

Introductory internship for students studying in English is carried out at BSEU on the basis of the Faculty of Accounting and Economics, the Department of Accounting, Analysis and Audit in Industry and the library.

The internship is managed by the Department of Accounting, Analysis and Audit in Industry. Before the start of the internship, the head of the department or the

person responsible for organizing the practice from the department holds a meeting and assigns a teacher – the supervisor of the internship from the department – to each student. The internship is carried out in accordance with the order of the BSEU.

An individual assignment is given to the student by the internship supervisor from the department and recorded in the internship diary.

During the first two weeks after the end of the internship, within the time limits established by the order of the rector, the student submits a differentiated test to the internship supervisor from the department, during which he submits an internship diary with a written review from the immediate supervisor of the internship from the department and a report on the implementation of the internship program.

The defense of the report is accepted by the teacher – supervisor of internship from the department in the form of differentiated credit. Based on the results of the defense, a differentiated assessment is given. Grades are entered into the examination sheet and grade book. A student who has not completed the internship program, received an unsatisfactory grade during the defense or negative feedback on the work, is re-sent to internship in his free time.

As a result of completing the introductory internship, the following competencies are formed:

academic: be able to apply basic scientific and theoretical knowledge to solve practical problems; possess systemic and comparative analysis and research skills; be able to work independently; have skills related to the use of technical devices, information management; have oral and written communication skills;

social-personal: be capable of social interaction, have the ability for interpersonal communications, be capable of criticism and self-criticism, be able to work in a team and understand one's place in the team, be capable of preserving historical memory, cultural heritage and values of the country;

professional: identify the economic essence of problems arising in the course of professional activities; interact with specialists in related fields; conduct negotiations, business correspondence, develop contracts with other interested parties, including in a foreign language; work with legal literature, civil, labor and accounting legislation; analyze and evaluate the collected data.

2. CONTENT OF INTERNSHIP

On the first day of internship, the student prepares documents, undergoes instructions on safety and labor protection, clarifies the location of the internship, and gets acquainted with the internship program.

The introductory internship program consists of the following stages:

- 1) Familiarization with the organization-base of practice;
- 2) Organization of work in the BSEU library and the procedure for working in the main regulatory frameworks and search information systems of the BSEU library;
- 3) Study of the general system of regulatory regulation of accounting in the Republic of Belarus.

2.1. Obtaining general information about the organization.

Introductory internship begins with studying general information about the history and activities of BSEU, the Faculty of Accounting and Economics and the Department of Accounting, Analysis and Audit in Industry. In this case, the internship report must reflect in detail the following questions:

- 1) the history of the emergence, formation and development of the activities of BSEU;
- 2) the structure of BSEU (management structure, structure of faculties, their main areas of activity);
- 3) the structure and content of the specialties for which training is carried out at BSEU;
- 4) structure, main areas of activity and specialties of the accounting and economic faculty of BSEU;
- 5) the main directions of activity of the department of accounting, analysis and audit in industry of BSEU, the content of its main types of activities (educational, scientific, educational).

2.2. Organization of work in the BSEU library and the procedure for work in the main regulatory frameworks and search information systems of the BSEU library.

During the internship, the student needs to become familiar with the structure of the BSEU library and the general organization of work in it. The student also needs to master the procedure for working in the main regulatory frameworks and search information systems of the BSEU library, the procedure for searching and saving documents, information sources, etc.

For this section, the internship report must detail the following issues:

- 1) provide a list of regulatory frameworks and search information systems available in the BSEU library and available for use by students;
- 2) describe the purpose, functionality of each regulatory framework and search information system available in the BSEU library and available

- for use by students, as well as briefly outline the procedure for working with them;
- 3) provide a detailed way to search for a specific regulatory legal act or information source in a certain area (for example, on accounting of any type of assets, liabilities, equity capital, income, expenses, etc.) in one of the regulatory frameworks or a search information system available in the BSEU library and available for use by students (at the student's choice).

2.3. Familiarization with the general system of regulatory regulation of accounting in the Republic of Belarus.

During the internship, the student needs to familiarize himself with the system of regulatory regulation of accounting in the Republic of Belarus, having studied the content of the following main regulatory legal acts:

- Law of the Republic of Belarus "On Accounting and Reporting" dated July 12, 2013 № 57-3;
- Standard chart of accounts and Instructions for its application, approved by Decree of the Ministry of Finance of the Republic of Belarus dated June 29, 2011 № 50.

For this section, the internship report must detail the following issues:

- 1) disclose the main purpose of the Law of the Republic of Belarus "On Accounting and Reporting", the names of its chapters and their summary, as well as insert definitions of the main categories used in accounting in the Republic of Belarus (income, expenses, assets, liabilities, equity capital), as well as the content of accounting principles;
- 2) conduct a brief overview of the contents of the Standard Chart of Accounts and Instructions for its use, revealing the following aspects: the structure of the Standard Chart of Accounts, its main sections, their characteristics, characteristics of the purpose of the accounts included in each section of the Standard Chart of Accounts, a brief overview purpose of accounting accounts.

3 INFORMATIONAL AND METHODOLOGICAL PART

3.1. Requirements for the content and design of an individual assignment.

An individual assignment for a student intern is issued by the supervisor of the internship from the department and is recorded in the internship diary.

For foreign students studying in English, the following sample individual assignment for introductory internship is recommended:

draw up a comparative table of the norms of the Law of the Republic of Belarus "On Accounting and Reporting" and (or) the Standard Chart of Accounts and Instructions for its application for any accounting direction (at the discretion of the head of the internship from BSEU) and similar regulations of China or another country from which foreign students came to study in the Republic of Belarus; conduct a brief comparative analysis. For example:

- compare the content of the definitions of assets, equity, liabilities, income and expenses;
- compare the content of accounting principles;
- compare the general procedure for regulating accounting;
- compare the responsibilities and rights of the chief accountant;
- compare the general procedure for organizing accounting;
- compare the purpose, content, structure and basic standard entries for accounting accounts for accounting of fixed assets;
- compare the purpose, content, structure and basic standard entries for accounting accounts for accounting for intangible assets;
- compare the purpose, content, structure and basic standard entries for accounting accounts for materials accounting;
- compare the purpose, content, structure and basic standard entries for accounting accounts for accounting of finished products;
- compare the purpose, content, structure and basic standard entries for accounting accounts for cash accounting;
- compare the purpose, content, structure and basic standard entries for accounting accounts for accounting settlements;
- compare the purpose, content, structure and basic standard entries for accounting accounts for accounting for production costs;
- compare the purpose, content, structure and basic standard entries in accounting accounts for accounting for product sales;
- compare the purpose, content, structure and basic standard entries for accounting accounts for recording financial results;
- compare the purpose, content, structure and basic standard entries for accounting accounts for equity accounting, etc. (at the discretion of the head of practice from BSEU).

The individual assignment is part of the introductory internship report and should be 3-7 pages of typewritten text.

3.2. Requirements for the content and format of the internship report.

At the end of the internship, the student submits to the department a written report on the implementation of the internship program, which consists of the following elements:

- title page of the report;
- content of the report;
- text part of the report in accordance with the introductory internship program;
- individual task;
- attachments to the report.

Attached to the report is a diary of the internship with fully completed details and signatures (notes of arrival and departure from the organization, individual assignment, content of the work performed by the student during the internship, feedback on the student's internship, the student's assessment of the compliance of the internship conditions with the requirements of the program).

The title page of the report must be formatted in accordance with Appendix A.

The title page is followed by the contents of the report, indicating the appropriate page numbering. The text part of the report includes a statement of all issues in accordance with the practice program.

The total volume of the practice report excluding attachments should not exceed 60 pages.

For clarity, the material is systematized in tables, diagrams, and drawings. The report is prepared in accordance with the requirements of the BSEU standard for written student work.

The report is signed by the student intern, the internship supervisor from the organization, approved by the head of the organization (or a person authorized by him) and certified with a seal.

The report is submitted to the department within three working days after returning from the internship, along with a diary of the internship.

The report is checked by the supervisor of internship from the department, who makes a conclusion about the quality of the report and the possibility of admitting it to defense.

3.3. Calendar-thematic plan for internship.

Approximate calendar and thematic plan for introductory internship:

Name of topics	Number of calendar days
1. General information about the organization-base of the internship	2
2. Organization of work in the BSEU library and the procedure for work in the main regulatory frameworks and search information systems of the BSEU library	3
3. General system of regulatory regulation of accounting in the	5

Republic of Belarus	
Individual task	1
Preparation of an internship report	3
Total:	14

3.4. Responsibilities of students and the supervisor of internship from the department.

The supervisor of internship from the department is obliged to:

- before the start of internship, provide organizational arrangements (instructions on how to implement the program, keeping a diary, etc.);
- determine and issue an individual assignment for the student during the internship;
- organize internships in the organization, providing students with methodological assistance in completing the internship, carry out periodic monitoring of the progress of its implementation and the student's compliance with the internal labor regulations of BSEU;
- review the student's report on the internship and make a conclusion about the compliance of the internship report with the internship program and the student's work;
- organize the defense of the internship report.

The student supervisor must:

- receive a referral for internship and an internship diary from the department; obtain the internship program from the university library (at the department or on the BSEU website) and familiarize yourself with it; receive instructions from the supervisor of practice from the department;
- arrive promptly at the place of internship within the prescribed period;
- together with the supervisor of internship from the department, draw up a calendar and thematic plan for the internship;
- receive an individual assignment from the supervisor of internship from the department;
- keep daily entries in a diary about the work done and give it to the supervisor of internship from the department for signature;
- obey the internal regulations in force in the organization, take an active part in the public life of BSEU;
- fully comply with the requirements stipulated by the internship program and the supervisor;
- within three days after the end of the internship, submit to the department a written report on the internship with the completed individual task and attaching all the necessary documents, a diary about the internship;
- within the deadline established by the department, defend the internship report.

APPENDIX A

Educational Establishment «Belarus State Economic University»

Department of Accounting, Analysis and Audit in Industry

APPROVED BY
Dean of UEF

«__» ____ ye.

REPORT

on the implementation of the introductory internship program
with “__” ____ 20__ by “__” ____ 20__ in
Belarusian State Economic University

Student __ year,
Faculty, gr. _____

(signature)

(full name)

Head of the internship
from the department

(signature)

(full name)

MINSK, 20__