


Educational Establishment
«Belarus State Economic University»

APPROVED

Rector
of the Educational Establishment
«Belarus State
Economic University»



« 05 05 » 2025 ye.
Registration № 331-30

**PROGRAM OF
GRADUATION INTERNSHIP**

for specialty 1-25 01 08 «Accounting, Analysis and Audit (by areas)» (in English)

2025 ye.

COMPILED BY:


O.V.Golovach, Head of the Department of Accounting, Analysis and Audit in Industry, Educational Institution «Belarusian State Economic University», Candidate of Economic Sciences, Associate Professor.

RECOMMENDED FOR APPROVAL:

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

(Minutes № 11 dated 23. 04. 2025 ye.)

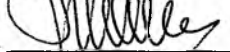
Head of the department

 O.V.Golovach

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

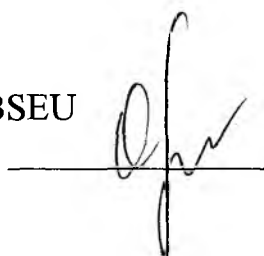
(Minutes № 10 dated 23. 04. 2025ye.)

Chairman of the Faculty Council

 S.K.Matalytskaya

Agreed by:

Head of production internship BSEU



1. EXPLANATORY NOTE

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

This pre-graduation internship program has been developed in accordance with the following documents:

The Code of the Republic of Belarus dated 13.01.2011 No. 243-Z «The Code of the Republic of Belarus on Education» (as amended by the Law of the Republic of Belarus dated 06.03.2023 No. 257-Z);

Educational standard of general higher education of the first stage OSVO 1-25 01 08-2021 «Accounting, analysis and audit (by areas)»;

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

Curricula for the specialty 1-25 01 08 «Accounting, Analysis and Audit (by areas)» (in English), registration number 23ИБЭ-147/ИИ dated 11.09.2023.

1.1. The purpose of the internship: to teach students practical skills, abilities and prepare them for independent professional activity in the chosen specialty. The internship provides for the consolidation and deepening of theoretical knowledge acquired at the university on accounting of various transactions and objects, conducting an audit in various areas of accounting and conducting an analysis of economic activity.

1.2. Internship objectives:

- mastering and consolidating the knowledge and skills acquired in the institution of higher education throughout the course of study, checking the capabilities of independent work of the future specialist in the conditions of the organization's work, preparing materials for the diploma thesis;

- familiarization with the organizational and managerial structure of the organization;

- studying the organization of accounting, the procedure for drawing up primary accounting documents and filling in the accounting registers in the organization on the topics provided by the program, including the automation of accounting and analytical work;

- description of the current accounting practice and its compliance with regulatory legal acts;

- application of the studied methods of analyzing economic activity on the topics provided by the program;

- familiarization with the organization of the internal audit system of the organization;

- application of the studied methods of audit of accounting and reporting;

- identification of deficiencies in the accounting and analytical work of organizations and development of proposals for their elimination.

During the internship, in addition to the listed tasks, students must learn to independently collect, process and summarize information characterizing the activities of the organization in order to write a report on the completion of pre-graduation internship and complete a diploma thesis in their specialty.

1.3. Duration of the internship: 10 weeks in accordance with the curriculum. Workload: 15 credits.

1.4. Requirements for the content and organization of internship:

Pre-graduation internship of students is organized on the basis of the organizations of the Republic of Belarus or the People's Republic of China, carrying out financial and economic activities.

Specific dates for the beginning and end of the internship are established by the order of the rector of the university.

The internship is supervised 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 internship from the department holds a meeting, assigns a teacher-supervisor of the internship from the department to each student.

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

Educational and methodological guidance of the internship of students is carried out by teachers of the Department of Accounting, Analysis and Audit in Industry, who are the internship supervisors from the department. They monitor the work of students during the entire time of pre-graduation internship.

The sequence and duration of individual sections of the internship are established for each student together with the internship supervisor from the department and are formalized by a calendar-thematic plan. It specifies all events, tasks, questions and topics, the time (period) of completion and the form of control for each section of the internship program.

The questions studied by the student during the internship in accordance with the program are confirmed by the relevant practical material (primary accounting documents, calculations, analytical tables, etc.).

During the first two weeks after the end of the internship, within the timeframe established by the order of the rector, the student passes a differentiated test to the internship supervisor from the department, during which he/she presents a diary of the internship with a written review of the immediate supervisor of the internship from the organization and a report on the implementation of the internship program.

The report is defended by the teacher-internship supervisor from the department in the form of a differentiated test. A student who has not completed the internship program, received an unsatisfactory grade during the defense or a negative review of the work, is sent again for internship in his free time from studies. In accordance with OSVO 1-25 01 08-2021 «Accounting, analysis and audit (by areas)», curricula for the specified specialty and as a result of completing pre-graduation internship, the student must consolidate and develop the following competencies:

UC. Have a basic understanding of research activities, search for, analyze, and synthesize information;

UC. Work in a team, be tolerant of social, ethnic, religious, cultural, and other differences;

UC. Be capable of self-development and improvement in professional activities;

UC. Show initiative and adapt to changes in professional activities;

BPC. Apply the principles of organizing and maintaining accounting, collect, analyze, and process data necessary to solve professional problems;

SC. Generate and systematize information and accounting and analytical documentation on the movement of cash and financial flows of the organization, prepare accounting (financial) statements, make alternative decisions on managing the organization;

SC. Apply accounting techniques and methods to obtain information on the current state of the organization for internal use, make management decisions to optimize business processes, strengthen the financial condition of the organization.

SC. Analyze the technological foundations of the production process, evaluate the efficiency of the enterprise's technological systems.

2. CONTENT OF INTERNSHIP

On the first day of the internship, the student completes the documents at the internship base organization, undergoes safety and labor protection training, clarifies the location of the internship, and becomes familiar with the internship program.

The pre-graduation internship program consists of the following stages:

- 1) Familiarization with accounting in the organization;
- 2) Conducting an audit of the organization's activities;
- 3) Conducting an analysis of the economic activities of the organization;
- 4) Completing an individual task.

2.1 ACCOUNTING IN THE ORGANIZATION

2.1.1 General issues of production organization and management

Pre-graduation internship begins with familiarization with a brief description of the organization (the history of the creation and development of the enterprise, the range of products (works, services), the organizational and management structure of the enterprise, the organization of accounting and the structure of the accounting department). All data on the organization specified in this paragraph must be presented in the pre-graduation internship report. When studying and completing tasks in subsections 2.1.2-2.1.5, it is necessary to use data for any period (**month, quarter**) of the reporting year (the year of internship) or the previous year, 2.1.6 – the last month (**December**) of the previous year

2.1.2 Accounting of finished products (works, services) and their sales

To consolidate theoretical knowledge and acquire practical skills on this topic, the student must study the following questions in the organization (internship base) and disclose (present) in the report on pre-graduation internship according to the organization (internship base):

- 1) the procedure for documenting and accounting methods for the receipt of finished products from production to the warehouse, delivery of works and services;
- 2) the procedure for calculating the selling price of a unit of finished products (works, services);
- 3) valuation of finished products in current accounting;
- 4) methods for accounting for finished products in warehouses and in the accounting department;
- 5) the procedure for documenting and accounting methods for shipped products and calculating their actual cost;
- 6) features of documenting and accounting for the sale of products for export;
- 7) composition, accounting and procedure for writing off sales expenses;

- 8) methods for calculating and accounting for taxes and fees paid from revenue from the sale of products (works, services);
- 9) the procedure for calculating and accounting for financial results from the sale of products (works, services);
- 10) indicators of reporting on the sale of products (works, services).

On the specified topic, the report should be accompanied by the completed relevant primary accounting documents and accounting registers of the organization for the reporting period (internship base), including registers of synthetic and analytical accounting for synthetic accounts, which reflect the accounting of finished products, their receipt from production and their sale to customers, performance of work, provision of services to customers, etc.

2.1.3 Accounting of cash and credit transactions

To consolidate theoretical knowledge and acquire practical skills on this topic, the student must study the following questions in the organization (internship base) and disclose (present) in the report on pre-graduation internship according to the organization (internship base):

- 1) the procedure for processing cash documents, maintaining a cash book in national and foreign currencies;
- 2) accounting for cash transactions;
- 3) the composition of the current, foreign currency and special accounts in banks available in the organization and the procedure for making payments through the bank (including foreign trade settlements);
- 4) the procedure for processing bank statements, maintaining registers for accounting of transactions on bank accounts;
- 5) accounting of monetary documents, transfers in transit, financial investments;
- 6) accounting of short-term and long-term loans and credits.

On the specified topic, the report should be accompanied by the completed relevant primary accounting documents and accounting registers of the organization for the reporting period (internship base), including registers of synthetic and analytical accounting for synthetic accounts intended for accounting of cash and non-cash funds, short-term and long-term loans and credits, etc.

2.1.4 Accounting for transactions on other types of activities of the organization

To consolidate theoretical knowledge and acquire practical skills on this topic, the student must study the following questions in the organization (internship base) and disclose (present) in the report on pre-graduation internship according to the organization (internship base):

- 1) accounting for the costs of conducting research and development work;
- 2) accounting for the costs of developing new types of products and writing them off;

- 3) composition and accounting of other income and expenses from current activities occurring in the organization in the period under review;
- 4) composition and accounting of income and expenses from investment activities occurring in the organization in the period under review;
- 5) composition and accounting of income and expenses from financial activities occurring in the organization in the period under review;
- 6) methods for the formation and accounting of financial results from other types of activities.

On the specified topic, the report should be accompanied by the completed relevant primary accounting documents and accounting registers of the organization (internship base) for the reporting period, including registers of synthetic and analytical accounting for synthetic accounts intended for recording the costs of conducting research and development work, other income and expenses, income and expenses from investment and financial activities, etc.

2.1.5 Accounting for financial results and equity

To consolidate theoretical knowledge and acquire practical skills on this topic, the student must study the following questions in the organization (internship base) and disclose (present) in the report on pre-graduation internship according to the organization (internship base):

- 1) the procedure for forming and accounting for financial results from all types of activities and the final financial result in the period under review;
- 2) the procedure for forming taxable profit, methods for calculating and accounting for taxes (payments) from it;
- 3) the procedure for reforming the balance sheet at the end of the year (based on the data of the last month of the year under study);
- 4) the procedure for distributing profits and the direction of their use;
- 5) accounting for income of future periods and targeted financing;
- 6) the procedure for forming and accounting for the authorized capital;
- 7) accounting for the formation and use of reserve capital;
- 8) accounting for the formation and use of additional capital.

On the specified topic, the report should be accompanied by the completed relevant primary accounting documents and accounting registers of the organization for the reporting period (internship base), including registers of synthetic and analytical accounting for synthetic accounts intended for identifying and recording financial results for each type of activity and the overall financial result, calculating and paying taxes from profits, recording elements of the organization's equity capital, etc.

2.1.6 Financial statements

To consolidate theoretical knowledge and acquire practical skills on this topic, the student must study the following questions in the organization (internship base)

and disclose (present) in the report on pre-graduation internship according to the organization (internship base):

- 1) the content of quarterly (annual) forms of financial statements;
- 2) regulatory documents that should be followed when preparing quarterly and annual financial statements;
- 3) the content of inventory and other preparatory work before preparing annual financial statements;
- 4) the content of specific sources (analytical and synthetic accounting registers) on the basis of which financial statements are prepared, and the procedure for forming indicators of financial statements.

The report must briefly outline the composition, procedure for compiling, approving and submitting quarterly (annual) reporting forms prepared by the organization.

All completed quarterly (annual) financial reporting forms are attached to the report.

2.2 AUDIT OF THE ORGANIZATION'S ACTIVITIES

When studying and completing the tasks of subsections 2.2.1-2.2.4 on auditing the organization's activities, it is necessary to use data for any period (**quarter**) of the reporting year (year of internship) or the previous year, if necessary – **as a whole for the reporting year (year of internship) or the previous year.**

2.2.1 Audit of the organization's assets

During the internship, the student on this topic checks the correctness of the documentary registration and methods of accounting for the organization's assets and ensuring their safety, the legality, feasibility and efficiency of transactions for the acquisition and write-off of various types of assets of the organization.

For long-term assets, the student studies the timeliness of their commissioning and the correctness of calculating the initial cost of long-term assets put into operation, the validity and correctness of calculating the depreciation of fixed assets and intangible assets.

For short-term assets, the student studies the correctness of establishing and using inventory consumption rates, assesses the material and technical support, the state of production stocks (raw materials, materials, semi-finished products, components, etc.); warehousing and storage conditions; the correctness of reflecting in the organization's accounting of transactions for the receipt and release of inventory into production is checked. Particular attention is paid to identifying and mobilizing reserves for saving production stocks, increasing the efficiency of using the organization's material and technical base.

In addition, the student studies the quality of the conducted inventories of various types of long-term and short-term assets of the organization, the correctness of the reflection of their results in accounting.

On this topic on the audit of the organization's assets, it is necessary to present:

- 1) a list of regulatory legal acts governing the audit of short-term and long-term assets of the organization, with a brief description of the content of each regulatory legal act;
- 2) a list of regulatory legal acts governing the procedure for carrying out transactions and maintaining accounting records of various types of long-term and short-term assets of the organization, with a brief description of the content of each regulatory legal act;
- 3) planning the audit of various types of long-term and short-term assets of the organization;
- 4) the procedure for conducting an audit of various types of long-term and short-term assets of the organization;
- 5) registration of the results of the audit of long-term and short-term assets of the organization.

When writing this section of the pre-graduation internship report, references should be made to the primary accounting documents and accounting registers of the organization (internship base), illustrating the course of the audit of the organization's long-term and short-term assets.

Based on the results of the audit, recommendations are developed to improve the efficiency of using the organization's assets and improve their accounting in the audited organization (internship base).

2.2.2 Audit of the organization's obligations

During the internship, the student on this topic checks the legality and validity of the reflection in the accounting of various types of settlements and obligations of the organization, including to suppliers, customers, taxes and fees, social insurance, other types of insurance, bank loans and credits, and other types of obligations of the organization.

On this topic on the audit of the organization's obligations, it is necessary to present:

- 1) a list of regulatory legal acts governing the audit of short-term and long-term liabilities of the organization, with a brief description of the content of each regulatory legal act;
- 2) a list of regulatory legal acts governing the procedure for carrying out transactions and maintaining accounting records of various types of long-term and short-term liabilities of the organization, with a brief description of the content of each regulatory legal act;
- 3) planning the audit of various types of long-term and short-term liabilities of the organization;
- 4) the procedure for conducting an audit of various types of long-term and short-term liabilities of the organization;
- 5) registration of the results of the audit of long-term and short-term liabilities of the organization.

When writing this section of the pre-graduation internship report, references should be made to the primary accounting documents and accounting registers of the organization (internship base), illustrating the course of the audit of long-term and short-term liabilities of the organization.

Based on the results of the audit, recommendations are developed to increase the solvency of the organization, improve its payment and settlement discipline and improve the accounting of liabilities in the audited organization (internship base).

2.2.3 Audit of the organization's equity capital

During the internship, the student on this topic checks the legality, validity and correctness of the formation and change of the authorized capital, additional capital, the formation and use of funds, reserves for upcoming expenses and payments, a reserve for doubtful debts, etc., as well as the methods of their accounting.

On this topic on the audit of the equity capital of the organization, it is necessary to present:

- 1) a list of regulatory legal acts governing the audit of the organization's equity capital, with a brief description of the content of each regulatory legal act;
- 2) a list of regulatory legal acts governing the procedure for carrying out transactions and maintaining accounting records of various components of the organization's equity capital, with a brief description of the content of each regulatory legal act;
- 3) planning the audit of the organization's equity capital and its components;
- 4) the procedure for conducting the audit of the organization's equity capital and its components;
- 5) registration of the results of the audit of the organization's equity capital.

When writing this section of the pre-graduation internship report, references should be made to the primary accounting documents and accounting registers of the organization (internship base), illustrating the course of the audit of the organization's equity capital.

Based on the results of the audit, recommendations are developed to improve the formation, use and accounting of equity capital, funds and reserves in the audited organization (internship base).

2.2.4 Audit of income, expenses and financial results of the organization

During the internship, the student on this topic checks the legality, validity and correctness of the formation and reflection in the accounting of income and expenses from the sale of products (goods, works, services), other income and expenses from current activities, income and expenses from financial activities, income and expenses from investment activities, financial results from current, financial and investment activities, profit (loss) before taxation, taxes from profit, net profit, as well as the legality, validity and correctness of the reflection in the accounting of

transactions on the use of profit in various areas, including the payment of dividends, employee incentives, charity, etc.

On this topic on the audit of income, expenses and financial results of the organization, it is necessary to present:

- 1) a list of regulatory legal acts governing the audit of income, expenses and financial results of the organization, with a brief description of the content of each regulatory legal act;
- 2) a list of regulatory legal acts governing the procedure for carrying out transactions and maintaining accounting records of income, expenses and financial results of the organization, with a brief description of the content of each regulatory legal act;
- 3) planning the audit of income, expenses and financial results of the organization;
- 4) the procedure for conducting an audit of income, expenses and financial results of the organization;
- 5) registration of the results of the audit of income, expenses and financial results of the organization.

When writing this section of the pre-graduation internship report, references should be made to the primary accounting documents and accounting registers of the organization (internship base), illustrating the progress of the audit of income, expenses and financial results of the organization.

Based on the results of the audit, recommendations are developed to improve the formation, use and accounting of financial results from all types of activities in the audited organization (internship base).

2.3 ANALYSIS OF ECONOMIC ACTIVITIES OF THE ORGANIZATION

When studying and completing the tasks of subsections 2.3.1-2.3.3 on the analysis of the economic activity of the organization, it is necessary to use data for **the reporting year (the year of the internship), the previous year or a number of previous years**. Thus, the analysis for each section is carried out for **the year**.

2.3.1 Analysis of production and sales of products (works, services)

On this topic, on the analysis of production and sales of products (works, services) of the organization, it is necessary:

- 1) set out the sources of information for conducting the analysis of production and sales of products (works, services);
- 2) set out the planned and actual data or actual data of the previous and reporting periods for the economic indicators under study;
- 3) set out the methodology for conducting the analysis of production and sales of products (works, services) and the direct analysis of production

and sales of products (works, services) according to the organization's data:

- 3.1) analyze the fulfillment of the plan for the release of products (works, services) as a whole;
- 3.2) analyze the fulfillment of the plan for the release of products (works, services) by nomenclature, assortment and structure of products (works, services);
- 3.3) analyze the quality of products (works, services) and the rhythm of production;
- 3.4) analyze the sales of products (works, services);
- 3.5) determine the reserves for growth in production volumes and sales of products (works, services) in the organization under study;
- 4) provide all necessary calculations;
- 5) present the conclusions and recommendations formulated on the basis of the analysis conducted for improving the efficiency of production and sales of products (works, services).

2.3.2 Analysis of the financial results of the organization's activities

On this topic, it is necessary to analyze the financial results of the organization's activities:

- 1) set out the sources of information for conducting an analysis of the financial results of the organization's activities;
- 2) set out the planned and actual data or actual data of the previous and reporting periods for the economic indicators being studied;
- 3) set out the methodology for conducting an analysis of financial results and directly the analysis of financial results of activities based on the organization's data:
 - 3.1) analyze the dynamics, composition and structure of profit for the reporting period;
 - 3.2) analyze the formation of gross profit, profit (loss) from sales of products (works, services), taxable profit, net profit;
 - 3.3) conduct a factor analysis of gross profit, profit (loss) from sales of products (works, services), taxable profit, net profit;
 - 3.4) analyze the distribution and use of retained earnings of the organization;
 - 3.5) analyze various profitability indicators;
 - 3.6) determine the reserves for growth of various types of profit of the organization, reduction of losses and growth of profitability of activities in the organization under study;
- 4) provide all necessary calculations;
- 5) present the conclusions and recommendations formulated on the basis of the analysis conducted to increase the organization's profits from all types of activities.

2.3.3 Analysis of the financial condition of the organization

On this topic, it is necessary to analyze the financial condition of the organization:

- 1) state the sources of information for conducting an analysis of the financial condition of the organization;
- 2) state the actual data of the previous and reporting periods for the economic indicators under study;
- 3) state the methodology for conducting an analysis of the financial condition and directly the analysis of the financial condition based on the organization's data:
 - 3.1) analyze the dynamics, composition and structure of the organization's assets;
 - 3.2) analyze the dynamics, composition and structure of the organization's equity and liabilities;
 - 3.3) analyze the organization's solvency;
 - 3.4) analyze the liquidity of the organization's assets;
 - 3.5) analyze the organization's financial stability;
 - 3.6) analyze the organization's creditworthiness and investment attractiveness;
 - 3.7) analyze the probability of the organization's bankruptcy;
 - 3.8) outline areas for improving the financial condition of the organization under study and provide a short-term forecast of changes in the financial condition of this organization;
- 4) provide all necessary calculations;
- 5) present the conclusions and recommendations for improving the financial condition of the organization based on the analysis conducted.

3 INFORMATIONAL AND METHODOLOGICAL PART

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

An individual assignment is given to a trainee by the internship supervisor from the department and is recorded in the internship diary before being sent to pre-graduation internship.

The topics of the individual assignment are issues related to the topic of the student's thesis.

An individual assignment may include the selection and description of documents required to complete the thesis (for example, local legal acts of the organization, primary accounting documents, accounting registers, forms of accounting, statistical, tax reporting, results of organization audits, etc.).

The text of the «Individual assignment» section must contain:

- 1) a description of the Accounting Policy Regulation of the organization on the topic of the thesis and its compliance with the requirements of the legislation;
- 2) a list of primary accounting documents and accounting registers, the forms of which were developed by the organization independently, their assessment for compliance with the requirements of the legislation;
- 3) a list of departmental, statistical, tax reporting forms of the organization, which disclose the reporting indicators of the organization's activities on the topic of the thesis.

If the object of the thesis research is analysis methods, then the text of this section describes the organization of analytical work, analytical reports compiled in the organization on the topic of the thesis, the deadlines for submission and users of this information.

If the object of the thesis research is audit methods, then the text of this section provides data from the organization's audit book with an indication of the regulatory authorities, the timing of the audits. The audit organizations that conducted the audit of the organization's statements and (or) providing consulting services are indicated. The characteristics of the job responsibilities of persons exercising internal control in the organization (audit commission of a joint-stock company, auditors, internal auditors, chief accountant, chief economist, etc.) are given.

In addition, the topics of the individual assignment may additionally include questions related to the topic of the department's research work or to the student's individual research.

The individual assignment is part of the internship report and is completed as a separate section in the pre-graduation internship report. Its volume should be at least 8-10 pages of typewritten text.

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

Upon completion 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:

- 1) title page of the report;
- 2) report content;
- 3) text part of the report in accordance with the pre-graduation internship program (consists of three sections: accounting in the organization; audit of the organization's activities; analysis of the economic activities of the organization);
- 4) individual assignment;
- 5) appendices to the report (organization documents, diagrams, graphs, calculations, etc.).

The report is accompanied by a diary of the internship with fully filled in details and signatures (marks on arrival and departure from the organization, individual assignment, content of work that was performed by the student during the internship, feedback on the student's internship, seals in the required places of the diary).

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

The title page is followed by the content of the report with indications of the corresponding page numbering.

The text part of the report includes a presentation of all issues in accordance with the internship program.

When studying and completing assignments in subsections 2.1.2-2.1.5 on **accounting of an organization**, it is necessary to use data for the period (month, quarter) of the reporting year or the previous year selected by the student together with the internship supervisor from the organization, 2.1.6 – the last month (December) of the previous year.

Lists of primary accounting documents and registers that must be attached to the report on pre-graduation internship in the relevant subsections on accounting of an organization are set out in each subsection of Section 2 of this program.

When studying and completing the tasks of subsections 2.2.1-2.2.4 on **auditing the organization's activities**, it is necessary to use data for the period (quarter) of the reporting year or the previous year selected jointly with the internship supervisor from the organization, if necessary – as a whole for the reporting or previous year. When writing the section on auditing the organization's activities of the pre-graduation internship report, references should be made to the primary accounting documents, accounting registers and reporting of the organization, illustrating the course of the audit.

When studying and completing the tasks of subsections 2.3.1-2.3.3 on the **analysis of the economic activity of the organization**, it is necessary to use data for the period selected jointly with the head of internship from the organization – for the reporting year, the previous year or a number of previous years. Thus, the analysis in

subsections 2.3.1-2.3.3 is carried out for the year. When writing the section on the analysis of the economic activity of the organization of the report on pre-graduation internship, references must be made to the primary accounting documents, accounting registers and reporting of the organization, from which the data was taken to conduct the analysis in the relevant areas.

When writing a report on pre-graduation internship, primary accounting documents and accounting registers for the relevant accounting areas used in the organization, as well as all necessary documents on the basis of which the audit and analysis of economic activity on the selected topics were conducted, must be used and attached.

The total volume of the report on pre-graduation internship excluding appendices must not exceed 100 pages.

The report on pre-graduation internship must reflect only the current accounting practices in the organization, as well as the results of the audit of activities and analysis of economic activity on the relevant topics according to the organization, and not be a retelling of regulatory legal acts, textbooks, teaching aids and other specialized economic literature.

For clarity, the material can be presented in tables, diagrams, drawings. The report on pre-graduation internship is drawn up in accordance with the requirements of the standard of the educational institution «Belarusian State Economic University» for written student papers.

The report on pre-graduation internship is submitted to the Department of Accounting, Analysis and Auditing in Industry together with a diary in which the internship supervisor from the organization gives feedback and characteristics to the student who completed the internship.

The report on pre-graduation internship is signed by the student-trainee, 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 on pre-graduation internship is submitted to the department together with the internship diary.

The report on pre-graduation internship is checked by the internship supervisor from the department, who makes a conclusion on 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 accounting-analytical internship:

Name of topics	Number of calendar days
1. ACCOUNTING IN THE ORGANIZATION	
1.1. General issues of production organization and management	3
1.2. Accounting of finished products (works, services) and their sales	6
1.3. Accounting of cash and credit transactions	5

1.4. Accounting for transactions on other types of activities of the organization	4
1.5. Accounting for financial results and equity	6
1.6. Financial statements	3
2. AUDIT OF THE ORGANIZATION'S ACTIVITIES	
2.1. Audit of the organization's assets	4
2.2. Audit of the organization's obligations	4
2.3. Audit of the organization's equity capital	4
2.4. Audit of income, expenses and financial results of the organization	4
3. ANALYSIS OF ECONOMIC ACTIVITIES OF THE ORGANIZATION	
3.1. Analysis of production and sales of products (works, services)	4
3.2. Analysis of the financial results of the organization's activities	4
3.3. Analysis of the financial condition of the organization	4
Individual task	5
Preparation of an internship report	10
Total	70

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

The head of internship from the department is obliged:

- before the start of the internship, ensure organizational measures (briefing on the implementation of the program, keeping a diary, etc.);
- determine and issue an individual assignment for the student for the duration of the internship;
- organize the internship in the organization, providing students with methodological assistance in completing the internship, and carry out periodic monitoring of its progress;
- review the student's internship report and make a conclusion on the compliance of the internship report with the internship program and the student's work;
- organize the defense of the internship report.

The student-intern is required to:

- receive a referral for internship and an internship diary from the department; receive an internship program from the university library (at the department or on the BGEU website) and familiarize himself with it; receive instructions from the internship supervisor from the department;
- arrive at the internship location on time at the appointed time;

- draw up a calendar-thematic plan for the internship together with the internship supervisor from the department;
- receive an individual assignment from the internship supervisor from the department;
- keep daily records in the diary about the work done;
- obey the internal regulations in force in the organization, take an active part in the social life of the organization;
- fully comply with the requirements stipulated by the internship program and the supervisor;
- submit to the department a written report on the internship with the completed individual assignment and all necessary documents, the internship diary attached;
- defend the report on the internship within the time limit set by the department.

APPENDIX A

Educational Establishment

«Belarus State Economic University»

Department of Accounting, Analysis and Audit in Industry

APPROVED BY
Head of the organization
(deputy head, etc.)

« ____ » _____ ye.

REPORT

on the implementation of the graduation internship program
from « ____ » _____ 20__ to « ____ » _____ 20__ in

(full name of the organization)

Student __ year,
Faculty, group _____

(signature)

(full name)

Head of the internship
from the department

(signature)

(full name)

Head of the internship
from the organization

(signature)

(full name)

MINSK, 20__