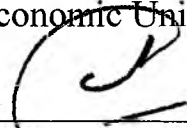


Educational Establishment «Belarus State Economic University»

APPROVED

Rector
of the Educational Establishment
«Belarus State
Economic University»


A.V. Egorov
«31» 12 2024 ye.
Registration № 320-25

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

2024 ye.

COMPILED BY:

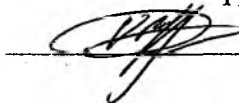
O.V.Golovach, Head of the Department of Accounting, Analysis and Audit in Industry, Educational Institution «Belarusian State Economic University», Candidate of Economic Sciences, Associate Professor.

RECOMMENDED FOR APPROVAL:

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

(Minutes № 6 dated 05. 12. 2024 ye.)

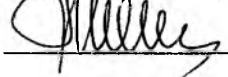
Head of the department


O.V.Golovach

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

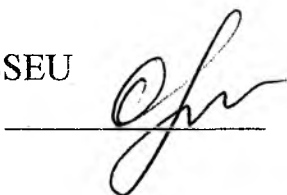
(Minutes № 5 dated 18. 12. 2024 ye.)

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 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-analytical and pre-diploma internship.

This accounting-analytical 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» (in English).

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. The internship involves consolidating and deepening the theoretical knowledge acquired at the university on accounting for long-term assets, materials, production costs and settlement operations, as well as on conducting analysis in such areas as analysis of the organization's material and technical base, analysis of labor resources and funds for payment, analysis of production costs and the cost of manufactured products (work performed, services rendered), analysis of the financial condition and cash flows of the organization.

1.2. Internship objectives:

- familiarization with the accounting of long-term assets (fixed assets, intangible assets) in the organization by performing complex practice-oriented tasks compiled on the basis of data from organizations of the Republic of Belarus;

- familiarization with the accounting of materials in the organization by performing complex practice-oriented tasks compiled on the basis of data from organizations of the Republic of Belarus;

- familiarization with the accounting of settlement operations in the organization by performing complex practice-oriented tasks compiled on the basis of data from organizations of the Republic of Belarus;

- analyzing the material and technical base of the organization by solving practice-oriented tasks compiled on the basis of data from organizations of the Republic of Belarus;

- analyzing the labor resources and funds for wages of the organization by solving practice-oriented tasks compiled on the basis of data from organizations of the Republic of Belarus;

- analyzing the costs of production and the cost of manufactured products (work performed, services rendered) of the organization by solving practice-oriented tasks compiled on the basis of data from organizations of the Republic of Belarus;

- analyzing the financial condition and cash flows of the organization by solving practice-oriented tasks compiled on the basis of data from organizations of the Republic of Belarus.

1.3. Duration of internship: 4 weeks in accordance with the Schedule of the educational process, which corresponds to 6 credit units.

1.4. Requirements for the content and organization of internship:

Accounting-analytical 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.

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 internship 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 accounting-analytical internship, the student must consolidate and develop the following professional competencies:

universal:

Master the basics of research activities, search, analyze and synthesize information;

Work in a team, tolerate social, ethnic, religious, cultural and other differences;

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

Show initiative and adapt to changes in professional activities;

basic professional:

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

specialized:

Form, systematize information and accounting and analytical documentation on the movement of cash and financial flows of industrial organizations, prepare financial statements, make alternative decisions on managing the organization;

Analyze and interpret financial, accounting and other information contained in the financial statements of industrial organizations, use the results of the analysis to make management decisions;

Apply special analysis techniques in the process of studying business facts, prepare, present analytical reviews and justifications when making management decisions.

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 accounting-analytical internship program consists of the following stages:

1) Familiarization with the accounting of long-term assets, materials, production costs and settlement transactions;

2) Conducting an analysis of the material and technical base of the organization, analysis of labor resources and funds for payment, analysis of production costs and the cost of manufactured products (work performed, services rendered), analysis of the financial condition and cash flows of the organization.

2.1 Accounting of long-term assets

2.1.1 Accounting of fixed assets

The study of this topic involves familiarization with the documentary registration of the presence and movement of fixed assets and the procedure for reflecting transactions with fixed assets in accounting accounts.

During the internship, the student must:

1. Familiarize himself with the regulatory legal acts on accounting for fixed assets;

2. Familiarize himself with the classification of fixed assets, their valuation and revaluation, with the organization of their analytical accounting;

3. Familiarize himself with the procedure for forming the initial cost of fixed assets;

4. Familiarize himself with the documentary registration of transactions on the movement of fixed assets (transactions on their receipt, movement within the organization and disposal);

5. Familiarize himself with the procedure for calculating depreciation of fixed assets and its reflection in accounting; calculate depreciation charges for fixed assets for a calendar month in various ways;

6. Study the procedure for accounting for expenses on repair and modernization of fixed assets under contract and business methods of conducting work.

On this topic, in the internship report, a foreign student studying in English must provide a theoretical presentation of the procedure for organizing and maintaining accounting of fixed assets in the Republic of Belarus on the above issues and attach a solution to all practice-oriented tasks issued by the department of accounting of fixed assets.

2.1.2 Accounting of intangible assets

Studying this topic involves familiarization with the documentation of the presence and movement of intangible assets and the procedure for reflecting transactions with intangible assets in accounting accounts.

During the internship, the student must:

1. Familiarize himself with the regulatory legal acts on the accounting of intangible assets;
2. Familiarize himself with the classification of intangible assets, their valuation and the organization of their analytical accounting;
3. Familiarize himself with the procedure for forming the initial cost of intangible assets;
4. Familiarize himself with the documentation of transactions on the movement of intangible assets (transactions on their receipt, movement within the organization and disposal);
5. Familiarize himself with the procedure for calculating depreciation of intangible assets and its reflection in accounting; calculate depreciation charges for intangible assets for a calendar month in various ways.

On this topic, in the internship report, a foreign student studying in English must provide a theoretical presentation of the procedure for organizing and maintaining accounting of intangible assets in the Republic of Belarus on the above issues and attach a solution to all practice-oriented tasks issued by the department of accounting of intangible assets.

2.2 Accounting of materials

The study of this topic involves familiarization with the documentation of the availability and movement of materials and the procedure for reflecting transactions with materials in accounting accounts.

During the internship, the student must:

1. Familiarize himself with the regulatory legal acts on accounting of stocks, in particular materials;
2. Familiarize himself with the documentation and accounting of the receipt of materials in the organization, the procedure for their acceptance, documentary registration and accounting of settlements with suppliers;
3. Familiarize himself with the documentation and accounting of the use of materials in production and for the business needs of the organization, the procedure for rationing the consumption of materials;
4. Familiarize himself with the procedure for accounting of materials at book prices, the method for calculating the actual cost of received materials, the method for distributing deviations of the actual cost of materials from their cost at book prices (distribution of transportation and procurement costs) between the balance of materials at the end of the reporting period and the materials consumed during the reporting period;

5. Study the procedure for organizing and conducting inventory of materials, registration of its results and reflection of the results of inventory in accounting.

On this topic, in the internship report, a foreign student studying in English must provide a theoretical presentation of the procedure for organizing and maintaining accounting of materials in the Republic of Belarus on the above issues and attach the solution to all practice-oriented tasks issued by the Department of Accounting of Materials.

2.3 Accounting of production costs

Studying this topic involves familiarization with the documentation and the procedure for reflecting operations for the formation of production costs in accounting accounts.

During the internship, the student must:

1. Familiarize himself with the regulatory legal acts on accounting for production costs;
2. Familiarize himself with the documentation and accounting of direct material costs;
3. Familiarize himself with the documentation and accounting of direct labor costs;
4. Familiarize himself with the documentation and accounting of general production costs, the procedure for their distribution and write-off;
5. Familiarize himself with the documentation and accounting of general business costs, the procedure for their distribution and write-off;
6. Familiarize himself with the procedure for generalizing production costs and calculating the actual cost of products (works, services).

On this topic, in the internship report, a foreign student studying in English must provide a theoretical presentation of the procedure for organizing and maintaining accounting of production costs in the Republic of Belarus on the above issues and attach a solution to all practice-oriented problems issued by the department on accounting of production costs.

2.4 Accounting of settlement transactions

The study of this topic involves familiarization with the documentary registration of settlement transactions and the procedure for reflecting them in accounting accounts.

During the internship, the student must:

1. Familiarize himself with the documentary registration and procedure for accounting for labor, methods for calculating wages and reflecting in the accounting accounts settlements with personnel for wages, including:
 - 1.1. the procedure for hiring and firing enterprise personnel in the HR department;

- 1.2. organization of operational accounting of the number of employees and hours worked;
- 1.3. the procedure for establishing piece rates and accounting for the output of piecework workers;
- 1.4. methods for calculating wages to employees with piecework and time-based wages, payment for vacation, downtime, for night work, for overtime hours, for work on holidays, temporary disability benefits, etc.;
- 1.5. the procedure for taxation of employees' wages;
- 1.6. the procedure for calculating deductions from employees' wages;
- 1.7. the procedure for maintaining personal accounts, drawing up payroll (payment) statements, organizing the payment of wages to employees of the organization and the procedure for recording deposited wages;
- 1.8. organizing synthetic and analytical accounting of wages and settlements with personnel on wages;
2. Familiarize yourself with the documentary registration and methods of reflecting in the accounts of accounting settlements with suppliers and contractors;
3. Familiarize yourself with the documentary registration and methods of reflecting in the accounts of accounting settlements with buyers and customers;
4. Familiarize yourself with the methods of calculating and accounting reserves for doubtful debts;
5. Familiarize yourself with the documentary registration, basic calculations and methods of reflecting in the accounts of accounting settlements with accountable persons;
6. To become familiar with the documentary registration and methods of reflection in the accounts of accounting of settlements on loans and credits;
7. To become familiar with the documentary registration and methods of reflection in the accounts of accounting of settlements with founders and other debtors and creditors.

On this topic, in the internship report, a foreign student studying in English must provide a theoretical presentation of the procedure for organizing and maintaining accounting of settlement transactions in the Republic of Belarus on the above issues and attach a solution to all practice-oriented problems issued by the department of accounting of settlement transactions.

2.5 Analysis of the organization's activities, financial statements and business efficiency

2.5.1 Analysis of the material and technical base of the organization

The study of this topic involves analyzing the material and technical base of the organization.

During the internship, the student must analyze:

1. the organization's provision with material resources and the rhythm of their deliveries;

2. the efficiency of using material resources in the organization;
3. the organization's provision with fixed assets and their technical condition;
4. the efficiency of using fixed assets in the organization.

On this topic, in the internship report, a foreign student studying in English must present a solution to all practice-oriented tasks issued by the department on the analysis of the material and technical base of the organization, in the form of analytical tables and conclusions based on the results of the analysis.

2.5.2 Analysis of labor resources and funds for wages

The study of this topic involves conducting an analysis of labor resources and funds for wages.

During the internship, the student must analyze:

1. the organization's provision with labor resources;
2. the use of working time in the organization;
3. labor productivity in the organization;
4. the organization's wage fund.

On this topic, in the internship report, a foreign student studying in English must present the solution to all practice-oriented tasks issued by the department on the analysis of labor resources and funds for wages, in the form of analytical tables and conclusions based on the results of the analysis.

2.5.3 Analysis of production costs and the cost of manufactured products (work performed and services rendered)

Studying this topic involves analyzing production costs and the cost of manufactured products (work performed and services rendered).

During the internship, the student must analyze:

1. production costs in various areas (analysis of the structure, composition and dynamics of production costs, analysis of direct costs, analysis of indirect costs, etc.);
2. the cost of the total volume of manufactured products (work performed, services rendered) and their individual types (names).

On this topic, in the internship report, a foreign student studying in English must present a solution to all practice-oriented tasks issued by the department on the analysis of production costs and the cost of manufactured products (work performed and services rendered), in the form of analytical tables and conclusions based on the results of the analysis.

2.5.4 Analysis of the financial condition and cash flows of the organization

Studying this topic involves analyzing the financial condition and cash flows of the organization.

During the internship, the student must analyze:

1. the composition and structure of assets and sources of their formation of the organization according to the balance sheet;
2. the liquidity of the organization's assets;
3. the solvency of the organization;
4. the financial stability of the organization;
5. the cash flows of the organization.

On this topic, in the internship report, a foreign student studying in English must present the solution of all practice-oriented tasks issued by the department on the analysis of the financial condition and cash flows of the organization, in the form of analytical tables and conclusions based on the results of the analysis.

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 international students studying in English, the following sample individual assignment on accounting-analytical internship is recommended – to theoretically present one of the following issues:

- 1) The procedure for office work and the nomenclature of cases on the issue of accounting for the revaluation of fixed assets.
- 2) The procedure for office work and the nomenclature of cases on the inventory of fixed assets.
- 3) The procedure for office work and the nomenclature of cases on the accounting of major repairs of fixed assets.
- 4) The procedure for office work and the nomenclature of cases on the accounting of modernization and reconstruction of fixed assets.
- 5) The procedure for office work and the nomenclature of cases on the inventory of intangible assets.
- 6) The procedure for office work and the nomenclature of cases on the inventory of materials.
- 7) The procedure for office work and the nomenclature of cases on the accounting of fuel.
- 8) The procedure for office work and the nomenclature of cases on the accounting of business inventory and special clothing.
- 9) Procedure for office work and nomenclature of cases for inventory of work in progress.
- 10) Automation of analytical accounting of fixed assets and accrual of depreciation of fixed assets.
- 11) Automation of analytical accounting of intangible assets and accrual of depreciation of intangible assets.
- 12) Automation of analytical accounting of the movement of basic and auxiliary materials.
- 13) Automation of analytical accounting of material consumption.
- 14) Automation of analytical accounting of fuel.
- 15) Automation of analytical accounting of business inventory and special clothing.
- 16) Procedure for office work and nomenclature of cases for accounting of wages.
- 17) Procedure for office work and nomenclature of cases for accounting of payment on temporary disability sheets.
- 18) Automation of analytical accounting of wage accrual.
- 19) Automation of analytical accounting of deductions from wages.
- 20) Automation of analytical accounting of social security contributions.

- 21) Automation of analytical accounting of labor costs.
- 22) Automation of analytical accounting of production costs.
- 23) Automation of analytical accounting of primary production costs.
- 24) Automation of analytical accounting of costs in auxiliary production.

The individual assignment is part of the accounting-analytical 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 accounting-analytical 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 internship program.

The total volume of the internship 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 accounting-analytical internship:

Name of topics	Number of calendar days
1. Accounting of fixed assets	3
2. Accounting of intangible assets	2
3. Accounting of materials	3
4. Accounting of production costs	3
5. Accounting of settlement transactions	3
6. Analysis of the material and technical base of the organization	2
7. Analysis of labor resources and funds for wages	2
8. Analysis of production costs and the cost of manufactured products (work performed and services rendered)	2
9. Analysis of the financial condition and cash flows of the organization	3
Individual task	2
Preparation of an internship report	3
Total:	28

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 internship 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 accounting-analytical 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__