

**Educational institution
Grodno State Agrarian University**

APPROVED



The Rector of the educational institution
Grodno State Agrarian University

V.V. Piashko

2026

Registration number 005 / FPU

**PROGRAM OF THE
INTRODUCTORY PRACTICE**

for the specialty:

6-05-0411-02 – "Finance and Credit"

2026 г.

The program of organizational and economic practice is compiled in accordance with the requirements of the educational standard of general higher education in the specialty 6-05-0411-02 "Finance and Credit" (OSVO 6-0411-01-2023) and the curriculum in the specialty 6-05-0411-02 "Finance and Credit" (registration No. 02-10/357-22 dated 12/28/2022)

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RECOMMENDED FOR APPROVAL:

Department of Finance and Economic Analysis of the educational institution "Grodno State Agrarian University"

(Protocol № 6 by 26.02.2026)

Methodical Commission of the Faculty of Economics and Accounting of the educational institution "Grodno State Agrarian University"

(Protocol № 7 by 30.03.2026)

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EXPLANATORY NOTE

Introductory practice is one of the forms of organizing the educational process in the implementation of educational programs of higher education, it is a mandatory component provided for by the curriculum for the specialty 6-05-0411-02 - "Finance and Credit". This type of practice is an integral stage in the system of practice-oriented training of highly qualified specialists.

It is aimed at expanding, consolidating, deepening and systematizing theoretical knowledge based on the study of the activities of organizations, the acquisition of practical work skills by students through independent performance of tasks, the selection of the necessary initial information for the implementation of term papers and scientific works.

The purpose of the introductory practice is to get acquainted with the professional competencies of the chosen specialty and the formation of skills and abilities to apply their theoretical knowledge in practice.

The main objectives of the practice:

- consolidation, expansion and systematization of theoretical knowledge gained by students in the learning process;

- obtaining a comprehensive idea of the future profession by students and fostering respect for it;

- study of the basics of the functioning of the financial system of the Republic of Belarus, the interaction of state regulatory bodies in the system of regulation of financial relations in the implementation of budgetary, financial, tax, monetary and foreign exchange policies;

- familiarization with the organization of the budget process, the functioning of the tax system, the implementation of financial intermediation in the credit system of a modern state;

- acquisition of practical skills in the field of searching for information on the received task, collecting and processing economic data in accordance with the task, as well as analyzing and interpreting indicators characterizing monetary and financial processes at the micro and macro levels;

- development of a creative approach to professional activity among students, the acquisition of skills to analyze the results of their work, the formation of the need for self-education.

Completing an introductory internship will allow you to take a more conscious approach to the study of disciplines of specialization in senior years and in the future successfully work in your chosen specialty.

Introductory practice is organized in accordance with the following regulatory documents:

1. The Code of the Republic of Belarus "On Education" of 13.01.2011 № 243-3;
2. Regulations on the Practice of Students, Cadets, Listeners, approved by the Resolution of the Council of Ministers of the Republic of Belarus of June 3, 2010 № 860;
3. Educational Standard of Higher Education OSVO 6-0411-01-2023;
4. Curricula of the specialty 6-05-0411-02 - "Finance and Credit".

Introductory practice should contribute to the formation of the following groups of competencies in students:

Universal competencies:

- know the basics of research activities, search, analyze and synthesize information;
- to solve standard tasks of professional activity on the basis of the use of information and communication technologies;
- be capable of self-development and improvement in professional activities;
- take the initiative and adapt to changes in professional activities;
- have a modern culture of thinking, be able to use the basics of philosophical knowledge in professional activities;

Basic professional competencies:

- use basic mathematical concepts and methods of calculation for the analysis and modeling of economic processes;
- operate with the basic concepts and methods of statistics, apply statistical tools for quantitative assessment of mass socio-economic phenomena and processes, establish statistical patterns of their development;
- understand the motives of behavior of market economy entities, features of economic processes in the Republic of Belarus and other countries, analyze economic information, apply the theoretical knowledge gained as a methodological basis for studying applied economic disciplines;
- understand the directions, tools and boundaries of state macroeconomic policy, apply theoretical knowledge to make optimal decisions in the context of economic choice;
- understand the mechanisms of the functioning of aggregate markets and instruments of fiscal, tax and monetary policy, analyze macroeconomic processes taking place in the Republic of Belarus and other countries, evaluate the results of macroeconomic policy;
- understand the features and mechanism of the functioning of the national economy, assess the resource potential and competitive advantages, determine trends and prospects for its development to solve current economic problems and implement strategic goals and objectives of socio-economic development;

- understand the operation of monetary policy instruments, the organization of money turnover, perform professional actions in the field of financial and banking services;

- understand the essence of the financial policy of the state, the content and principles of financial planning, the essence, content and functions of the finances of organizations of the real sector of the economy, analyze the practice of using finance to regulate the process of reproduction;

- calculate the tax base and tax amounts, prepare tax reports, maintain tax accounting registers, form a tax calendar and make timely repayment of tax liabilities to the budget;

- apply methods of planning and mobilization of budget revenues and expenditures, analyze quantitative and qualitative parameters of the budget, indicators of the use of state extra-budgetary funds, master the methodology of budget and financial planning.

1. CONTENT OF THE INTRODUCTORY PRACTICE

1.1 General issues of organization and internship

The form of introductory practice depends on the form of study. Full-time students undergo it at the educational institution "Grodno State Agrarian University" in the classrooms of the Department of Finance and Economic Analysis. Part-time students take it remotely, through familiarization, collection and processing of information presented on the websites of the relevant government bodies.

The duration of the introductory practice is 72 hours.

The specific dates of the beginning and end of the internship are established by the order of the rector of the university. Introductory practice must be completed by students after the 1st year.

The Faculty of Economics and Accounting and the Department of Finance and Economic Analysis directly supervise the introductory practice.

Dean's Office of the Faculty of Economics and Accounting:

- informs students about the dates and place of the internship;
- organizes course meetings on organizational and methodological issues with the participation of the head of the internship from the university;
- organizes briefings for students on labor protection;
- controls the timeliness of passing the differentiated test and reporting documentation by students after the end of the internship;
- hears the reports of the department on the results of the implementation of internship programs at the faculty council and makes proposals to improve the process of conducting students' internships.

Department of Finance and Economic Analysis:

1. develops an internship program;
2. develops, as necessary, revises, corrects methodological instructions for students and supervisors of practice from the department;
3. acquaints students with the goals, objectives, content of the internship program;
4. identifies and timely eliminates shortcomings in the course of the internship, and, if necessary, informs the management about them;
5. after the end of the internship, organizes the acceptance of differentiated credit from students;
6. analyzes the implementation of the internship program, discusses the results of its implementation.

The head of the internship from the university is appointed by the department. His responsibilities include:

1. advising students on the collection and processing of information for writing an introductory practice report;

2. control over the progress of the internship by students and informing the department on this issue;

3. checking internship reports, writing a review of students' work, participating in the defense of the report;

4. making proposals to the Department of Finance and Economic Analysis to improve the content and organization of introductory practice.

The student performs all the work provided for by the program independently under the guidance of the head of the practice from the department.

A student intern is obliged to:

1. visit the place of practice at the appointed time;

2. to study and comply with the current internal regulations, labor protection, safety, other regulatory legal acts that determine the procedure for internship;

3. to show creative initiative, responsibility, high culture of behavior;

4. fully and on time to complete the tasks provided for by the internship program and the instructions of the internship supervisor;

5. to be responsible for the safety of documents, office equipment, other tangible property and equipment used during the practice;

6. timely prepare a report on the internship, in which the issues provided for by the internship program are highlighted.

Reporting documentation on the internship includes: a written report of the student on the implementation of the internship program with the attachment of the necessary documents, as well as a calendar schedule for the performance of work, drawn up in accordance with the requirements of the introductory practice program.

The report on the introductory practice must be signed by the student and submitted for verification to the head of the department on the last day of the internship in accordance with the schedule of the educational process. The practice is evaluated based on the results of the report defense.

The absence of a student intern in practice is considered truancy. If absenteeism for an unjustified reason is more than 30% of the working time, then the internship is not counted for the student.

Students who have not completed the internship, who have not completed the internship program, who have received an unsatisfactory grade based on its results, undergo the internship again during the vacation period.

1.2 Stages of introductory practice

1.2.1 Familiarization with the activities of state regulatory bodies of the financial system of the Republic of Belarus

1.2.1.1 Ministry of Finance of the Republic of Belarus

Source: Official website of the Ministry of Finance of the Republic of Belarus – Access mode: <https://minfin.gov.by/ru/ministry/>

Based on the study of the information presented on the website of the Ministry of Finance of the Republic of Belarus, the student gets acquainted with:

- with the management and structure of the Ministry, the Regulations on the Ministry, its tasks and functions;
- with the budget policy of the Republic of Belarus, budget legislation, the main directions of fiscal policy, the strategy for reforming the system of public finance management, budget execution and public debt management;
- with the tax policy of the Republic of Belarus, acts of tax legislation and the system of taxes in the Republic of Belarus;
- supervision over insurance activities, the main acts of legislation and regulations of administrative procedures in the field of insurance, operating insurance organizations;
- the activities of the Securities Department, the Regulations on the Department, its organizational structure, the main acts of securities legislation and information provided on the Unified Financial Market Portal.

1.2.1.2 National Bank of the Republic of Belarus

Source: Official website of the National Bank of the Republic of Belarus – Access mode: <https://www.nbrb.by/>

Based on the study of the information provided on the website of the National Bank of the Republic of Belarus, the student gets acquainted with:

- the basics of the functioning of the National Bank, its Charter, the Board of the Bank and its structure;
- functions, foundations of institutional development and a map of the main tasks of the National Bank;
- with the report of the National Bank and its annual accounting (financial) statements;
- monetary policy of the Republic of Belarus, description and explanation of the choice of target, approaches to the implementation of monetary policy and its tools;

- regulation of the activities of non-credit financial institutions, the competencies of the National Bank, the main legislative acts (leasing activities, microfinance activities, over-the-counter Forex market, forfeiting).

1.2.1.3 Ministry of Taxes and Levies of the Republic of Belarus

Source: Official website of the Ministry of Taxes and Duties of the Republic of Belarus – Access mode: <https://nalog.gov.by/>

Based on the study of the information provided on the website of the Ministry of Taxes and Duties of the Republic of Belarus, the student gets acquainted with:

- Regulations on the Ministry of Taxes and Duties, the main tasks and rights of the Ministry;
- with the structure of the tax authorities of the Republic of Belarus and the Ministry of Taxes and Duties of the Republic of Belarus;
- with the development strategy of the Ministry of Taxes and Duties;
- standards of service for payers;
- with the rights and obligations of taxpayers and tax authorities (Tax Code: General Part), general and special tax regimes for organizations (Tax Code: Special Part), fills in Appendices C, D, E.

1.2.1.4 Social Protection Fund of the Ministry of Labor and Social Protection of the Republic of Belarus

Source: Official website of the Social Protection Fund of the Ministry of Labor and Social Protection of the Republic of Belarus – Access mode: <https://ssf.gov.by/ru>

Based on the study of the information provided on the website of the Social Protection Fund, the student gets acquainted with:

- the Regulations on the Social Protection Fund of the Ministry of Labor and Social Protection of the Republic of Belarus, the sources of formation of the Fund's resources, its structure, tasks, areas of expenditure of the Fund's resources, its rights;
- with the activities of the Fund, registration and deregistration of payers, the procedure for payment of insurance premiums by payers, reporting forms, features of the organization of personalized accounting.

1.2.1.4 The State Control Committee of the Republic of Belarus

Source: Official website of the State Control Committee of the Republic of Belarus – Access mode: <http://www.kgk.gov.by/ru>

Based on the study of the information provided on the website of the State Control Committee of the Republic of Belarus, the student gets acquainted with:

- with the Statute on the State Control Committee of the Republic of Belarus, its tasks, areas of control and main functions, legal basis of activity;
- with the activities of the Financial Investigation Department, with the legal basis for its functioning, the main tasks of financial investigation bodies, the principles of their activities, obligations and rights;
- the activities of the Financial Monitoring Department, its management and structure, goals and objectives of activities, the list of persons carrying out financial transactions and the forms of registration of financial transactions that are subject to special control;
- with risk assessment criteria for the selection of inspected entities during random inspections and inspection plans.

1.2.2 Familiarization with the procedure for the creation, registration and liquidation of business entities in the Republic of Belarus

1.2.2.1 Establishment, registration and liquidation of legal entities and individual entrepreneurs in the Republic of Belarus

Source: Unified State Register of Legal Entities and Individual Entrepreneurs – Access mode: <https://egr.gov.by/egrn/index.jsp?content=eJurRegForm>

Based on the study of the information presented on the USR portal, the student gets acquainted with:

- the legal basis for state registration and liquidation (termination of activities) of business entities (*Regulation on State Registration of Business Entities; Regulation on Liquidation (Termination of Activities) of Business Entities*), the procedure for the formation of the authorized capital of a commercial organization and applying for state registration, the conditions and terms of registration, the grounds for the liquidation of a legal entity, the stages of liquidation and the priority of satisfying the claims of creditors of the liquidated person;
- with the forms of applications and notifications on the state registration and liquidation (termination of activities) of business entities (the student must fill in (data on the conditional entity is used) and attach the following documents to the report: an application for state registration of a commercial organization, an application for state registration of an individual entrepreneur, an application for the liquidation of a legal entity, an application for the termination of the activities of an individual entrepreneur.

1.2.2.2 Fundamentals of organization and maintenance of accounting in the Republic of Belarus

Source: On Accounting and Reporting: Law of the Republic of Belarus No 57-Z of July 12, 2013 – Access mode: <https://pravo.by/document/?guid=3871&p0=h11300057>

Based on the study of the norms of the Law, the student gets acquainted with:

- state regulation of accounting and reporting;
- with the organization and maintenance of accounting, the rights and obligations of the head of the organization for the organization of accounting, with the management of accounting, with the requirements for filling the position of chief accountant, his duties;
- the accounting policy of the organization, the maintenance of primary accounting and the compilation of accounting registers, the general requirements and composition of the organization's reporting.

1.2.3 Individual task

The individual task is formulated by the head of the internship from the department in accordance with the student's specialty. An individual task should be selected and formulated in such a way that:

- the topic was relevant, that is, research and development could have scientific and practical significance;
- the work had internal integrity, that is, it consisted of interrelated sections, parts of the report;
- Work on the topic contributed to mastering the basics of research activities, searching, analyzing and synthesizing information, as a result, formed skills of self-development and improvement in professional activities.

The individual task consists of two structural elements and provides for the study of processes at the macro and micro levels of the functioning of the financial system of the Republic of Belarus.

1.2.3.1 Individual study of the functioning of the financial system of the Republic of Belarus at the macro level.

It involves research on one of the following topics (the choice of the topic is made by the head of the internship, taking into account the future professional interests of the student).

Sample topics of the individual task for the report on the introductory practice:

1. Budget Policy of the Republic of Belarus
2. Tax policy of the Republic of Belarus

3. Public Debt of the Republic of Belarus
4. Insurance services market in the Republic of Belarus
5. Licensing, attestation of specialists of the securities market of the Republic of Belarus
6. Issuance and state registration of issues of securities of the Republic of Belarus
7. Results of functioning of the securities market of the Republic of Belarus
8. Balance of Payments and Gross External Debt of the Republic of Belarus
9. Banking sector of the Republic of Belarus
10. Non-banking sector of the Republic of Belarus
11. Financial market of the Republic of Belarus
12. Monetary policy of the Republic of Belarus
13. Banking supervision in the Republic of Belarus
14. Monetary aggregates in the Republic of Belarus
15. Bank deposits in the Republic of Belarus
16. Bank loans in the Republic of Belarus
17. Leasing services market in the Republic of Belarus
18. Microfinance organizations in the Republic of Belarus
19. Over-the-counter Forex market in the Republic of Belarus
20. Forfaiting in the Republic of Belarus
21. Exchange trade in the Republic of Belarus
22. Online borrowings in the Republic of Belarus
23. Currency market of the Republic of Belarus
24. Liabilities of banks of the Republic of Belarus
25. Assets of banks of the Republic of Belarus
26. Monetary incomes, expenditures and savings of the population
27. Financial Condition of Organizations
28. Social protection of the population in the Republic of Belarus

When performing this type of individual task, the student:

- studies the information provided on the official websites of the state administration bodies of the Republic of Belarus, and determines the sources of information for the performance of the task;
- on the basis of the study of normative legal acts, reveals the basics of the functioning of the processes and phenomena under study;
- Based on the study of statistical data sources, determines the volume of data and the form of their presentation in the report (tables, figures);
- makes analytical conclusions based on current data.

The individual task involves the presentation of current data on the processes and phenomena under study in the Republic of Belarus and the presentation of

theoretical (descriptive) and analytical parts in the report. The volume of the individual task is at least 3 pages.

1.2.3.2 Individual study of the functioning of the financial system of the Republic of Belarus at the micro level.

The student independently chooses a non-bank credit and financial organization to get acquainted with its activities through information freely available on the Internet, on the website of the National Bank or the Ministry of Finance, as well as on the website of a non-bank credit and financial organization.

Non-bank credit and financial institutions for which it is possible to carry out an individual study as part of the introductory practice:

- insurance organizations;
- leasing organizations;
- microfinance organizations;
- Forex companies;
- Stock brokers.

When choosing an organization, it is necessary to focus on the content of the information on the site and make a choice in favor of the most open organizations for investors and customers.

When performing this type of individual task, the student operates with information posted by the organization in free access on the Internet and gets acquainted with:

- general information about the organization, services that are provided to legal entities and individuals in the Belarusian market;
- with the terms of provision of services to legal entities and individuals;
- rules for disclosing information on the activities of a non-bank credit and financial institution, reporting forms;
- with the features of the formation of the organization's resources, the results of activities, the efficiency of functioning and the financial condition.

The content of the individual task should take into account the information provided in the public domain and at the same time correspond to the goals and objectives of the introductory practice. The volume of the individual task is at least 3 pages.

II. INFORMATION AND METHODOLOGICAL PART

2.1 Requirements for the design and content of the internship report

All sections of the practice should be reflected in the report. An individual report on the results of each stage of the internship is its main final document and must contain systematized information about the work performed by the student during the internship. All documents specified as mandatory annexes must be attached to the report.

The report consists of the following components:

- title page (Appendix A);
- work schedule (Appendix B);
- main part:

I. Characteristics of the Activities of the State Regulatory Bodies of the Financial System of the Republic of Belarus

1.1 Ministry of Finance of the Republic of Belarus

1.2 The National Bank of the Republic of Belarus

1.3 Ministry of Taxes and Duties of the Republic of Belarus

1.4 Social Protection Fund of the Ministry of Labor and Social Protection of the Republic of Belarus

1.5 The State Control Committee of the Republic of Belarus

II. Procedure for Establishment, Registration and Liquidation of Business Entities in the Republic of Belarus

2.1 Establishment, registration and liquidation of legal entities and individual entrepreneurs in the Republic of Belarus

2.2 Fundamentals of organization and maintenance of accounting in the Republic of Belarus

III. Individual task

3.1 Study of the functioning of the financial system of the Republic of Belarus at the macro level.

Theme _____

3.2 Study of the functioning of the financial system of the Republic of Belarus at the micro level (_____);

(name of the organization)

- appendices.

The report should contain the most complete answers to the questions of the internship program and strictly comply with it in structure. The student reflects information about the work performed in the calendar and thematic plan, which is a calendar schedule for the performance of work. The head of the introductory practice notes in this schedule the degree of implementation of practical work (completion

of control tasks in sections 1 and 2, filling out documents - in section 3 of the internship program).

All the above-mentioned materials are sewn into a folder or intertwined. We recommend that the student keep copies of the documents attached to the internship report, which he may need in subsequent training for practical classes in a number of academic disciplines, as well as when writing term papers.

The terms and place of the report defense are established by the department. Based on the results of the report defense, the student receives a grade according to the relevant criteria.

2.2. CALENDAR AND THEMATIC PLAN OF THE INTERNSHIP

Section Name	Total Hours
Preparation for the internship	2
1. Familiarization with the activities of state regulatory bodies of the financial system of the Republic of Belarus	10
1.1 Ministry of Finance of the Republic of Belarus	8
1.2 The National Bank of the Republic of Belarus	6
1.3 Ministry of Taxes and Duties of the Republic of Belarus	6
1.4 Social Protection Fund of the Ministry of Labor and Social Protection of the Republic of Belarus	6
1.5 The State Control Committee of the Republic of Belarus	8
2 Familiarization with the procedure for the creation, registration and liquidation of business entities in the Republic of Belarus	8
2.1 Establishment, registration and liquidation of legal entities and individual entrepreneurs in the Republic of Belarus	8
2.2 Fundamentals of organization and maintenance of accounting in the Republic of Belarus	8
3. Individual assignment	
3.1 Study of the functioning of the financial system of the Republic of Belarus at the macro level.	8
3.2 Study of the functioning of the financial system of the Republic of Belarus at the micro level.	8
Total	72

2.3 Evaluation criteria (point scale)

10 (ten) points

- the student has fully completed the internship program;
- the student has a completed diary, which reflects the types of work performed by the student during all days of the introductory practice;
- there are no comments from the head of the introductory practice from the proceedings;
- the student prepared a complete individual report on independent work during the introductory practice;
- the student is able to demonstrate practical skills and work skills mastered by him in accordance with the program of introductory practice;
- the student is able to present key concepts about the phenomena and processes observed during the introductory practice;
- at the commission defense of the report on introductory practice, the answers to questions on its content and the forecast of the development of the economic situation are given by the student correctly, reasonably;
- there are no errors or inaccuracies in the answer.

9 (nine) points

- the student has fully completed the internship program;
- the student has a completed diary, which reflects the types of work performed by the student during all days of the introductory practice;
- there are no comments from the head of the introductory practice from the proceedings;
- the student prepared a complete individual report on independent work during the introductory practice;
- the student is able to demonstrate practical skills and work skills mastered by him in accordance with the program of introductory practice;
- at the commission defense of the report on the introductory practice, the answers to questions on its content and the forecast of the development of the economic situation are given by the student correctly, reasonably;
- errors are absent or not significant.

8 (eight) points

- the student has fully completed the internship program;
- the student has a completed diary, which reflects the types of work performed by the student during all days of the introductory practice;
- there are no comments from the head of the introductory practice from the proceedings;
- the student is able to demonstrate practical skills and work skills mastered by him in accordance with the program of introductory practice;

- the student prepared a complete individual report on independent work during the introductory practice;
- the student is able to present key concepts about the phenomena and processes observed during the introductory practice;
- at the commission defense of the report on the introductory practice, the answers to questions on its content and the forecast of the development of the economic situation are given by the student correctly, reasonably with some insignificant remarks.
- errors are absent or not significant.

7 (seven) points

- the student has completed the internship program;
- the student has a completed diary, which reflects the types of work performed by the student during all days of the introductory practice;
- there are no comments from the head of the introductory practice from the proceedings;
- the student prepared an individual report on independent work during the introductory practice;
- the student is able to demonstrate most of the practical skills and work skills mastered by him in accordance with the program of introductory practice;
- the student is able to present key concepts about the phenomena and processes observed during the introductory practice with minor errors;
- at the commission defense of the report on introductory practice, the answers to questions on its content are given by the student correctly, but not always reasonably;
- there are no gross errors or inaccuracies in the answer.

6 (six) points

- the student has completed the internship program;
- the student has a completed diary, which reflects the types of work performed by the student during all days of the introductory practice;
- there are comments from the head of the introductory practice from the production;
- the student prepared an individual report on independent work during the introductory practice;
- the student is able to demonstrate most of the practical skills and work skills mastered by him in accordance with the program of introductory practice;
- the student is able to present key concepts about the phenomena and processes observed during the introductory practice with minor errors;
- at the commission defense of the report on introductory practice, the answers to questions on its content are given by the student correctly, but not always reasonably;

- there are no significant errors in the answer.

5 (five) points

- the student has completed the internship program;
- the student has a completed diary, which reflects the types of work performed by the student during the introductory practice;
- there are comments from the head of the introductory practice from the production;
- the student prepared an individual report on independent work during the introductory practice;
- the student is able to demonstrate with difficulty the practical skills and work skills mastered by him in accordance with the program of introductory practice;
- the student is able to present key concepts about the phenomena and processes observed during the introductory session with noticeable mistakes;
- at the commission defense of the report on the introductory practice, the answers to questions on its content are given by the student correctly, but are not substantiated;
- there are significant errors (no more than 2) and inaccuracies in the answer.

4 (four) points

- the student has completed the internship program;
- the student has a completed diary, which reflects the types of work performed by the student during the introductory practice;
- there are comments from the head of the introductory practice from the production;
- the student prepared an individual report on independent work during the introductory practice;
- the student is able to demonstrate with difficulty the practical skills and work skills mastered by him in accordance with the program of introductory practice;
- the student is able to present key concepts about the phenomena and processes observed during the introductory session with significant errors;
- at the commission defense of the report on introductory practice, the answers to questions on its content are given by the student with significant errors.

1-3 points

- the student has not completed the internship program;
- the student has a diary filled out with gross violations, which does not reflect all types of work performed by the student during the introductory practice, or does not have a completed diary;
- there are records of systematic gross violations of discipline in production by the head of the introductory room;
- the student is not able to demonstrate practical skills and work skills mastered by him in accordance with the program of introductory practice;

- the student is able to present key concepts about the phenomena and processes observed during the introductory practice with significant errors;
- the student is not able to present the theoretical foundations and justify the choice of a specific method for conducting research;
- the student has prepared an individual report on independent work during the introductory practice or has not prepared it;
- answers to questions on the content of the introductory practice are given by the student incorrectly and insufficiently substantiated;
- there are significant errors in the answer.

MINISTRY OF AGRICULTURE AND FOOD OF THE REPUBLIC OF
BELARUS
EDUCATIONAL INSTITUTION "GRODNO STATE AGRARIAN
UNIVERSITY"

Department of Finance and Economic Analysis

DIARY-REPORT
about the introductory internship

specialties:

6-05-0411-02 "Finance and Credit"
(specialty code) (name of specialty)

Performed by:	<hr/> (signature)	<hr/> (Student's Name)
Checked: Supervisor Practices from the Department	<hr/> (signature)	<hr/> (position, full name of the head)

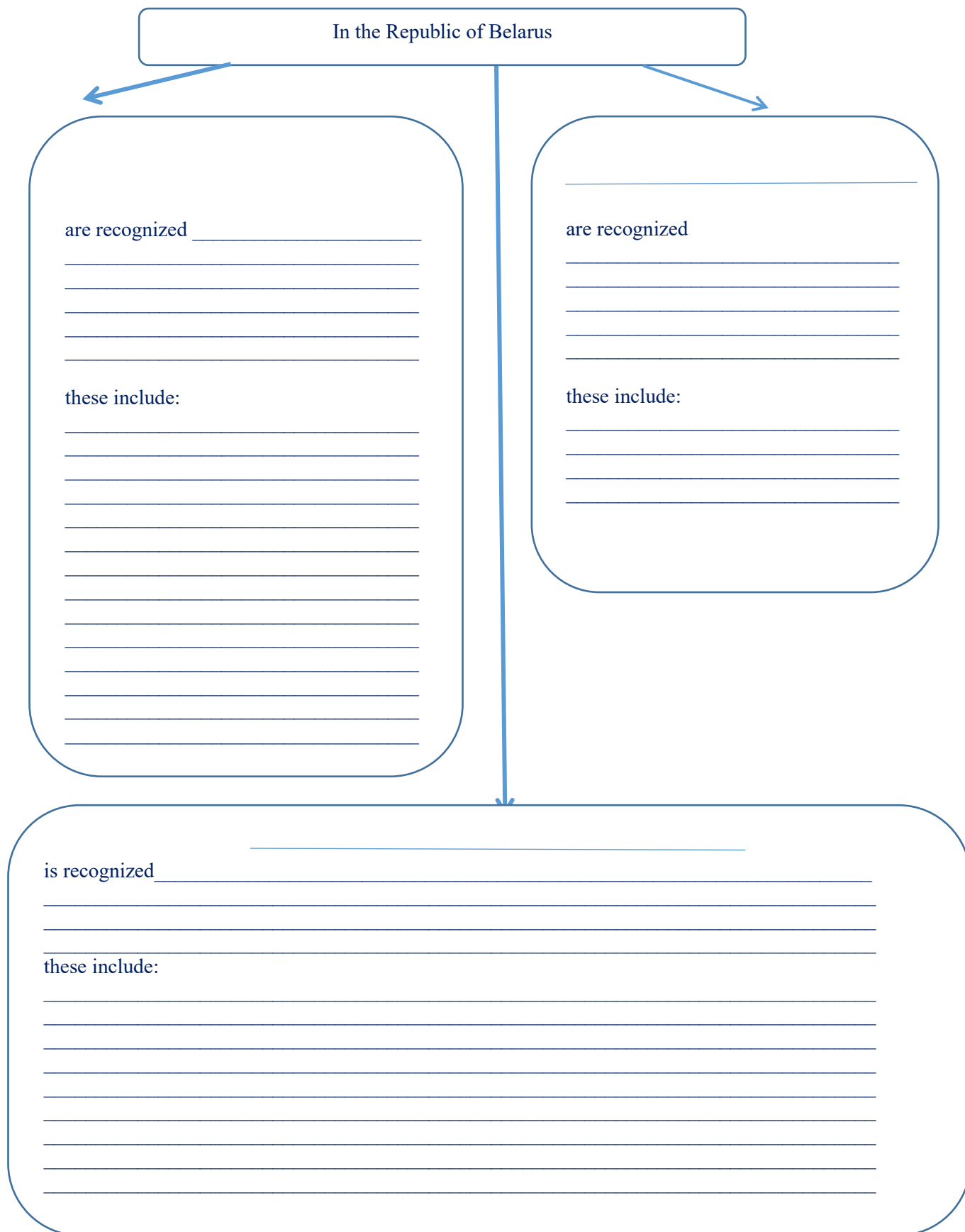
Grodno 20__

Example of a schedule of work performed

WORK SCHEDULE

Date	Section Name	Total Hours		Signature of the head
		plan	fact	
	Preparation for the internship	2		
	1. Familiarization with the activities of state regulatory bodies of the financial system of the Republic of Belarus 1.1 Ministry of Finance of the Republic of Belarus 1.2 The National Bank of the Republic of Belarus 1.3 Ministry of Taxes and Duties of the Republic of Belarus 1.4 Social Protection Fund of the Ministry of Labor and Social Protection of the Republic of Belarus 1.5 The State Control Committee of the Republic of Belarus	10 8 6 6 8		
	2 Familiarization with the procedure for the creation, registration and liquidation of business entities in the Republic of Belarus 2.1 Establishment, registration and liquidation of legal entities and individual entrepreneurs in the Republic of Belarus 2.2 Fundamentals of organization and maintenance of accounting in the Republic of Belarus	8 8		
	3. Individual assignment 3.1 Study of the functioning of the financial system of the Republic of Belarus at the macro level. Subject _____ _____ 3.2 Study of the functioning of the financial system of the Republic of Belarus at the micro level. _____ (name of the organization)	8 8		
	Total	72		

TYPES OF TAXES, FEES (DUTIES) IN THE REPUBLIC OF BELARUS



APPENDIX D

CHARACTERISTICS OF MANDATORY ELEMENTS OF TAXES IN THE SYSTEM OF GENERAL TAXATION REGIME IN THE REPUBLIC OF BELARUS

Tax	Payers	Object of taxation	Tax base	Tax rates	Calculation procedure	Tax and reporting period	Payment procedure and deadlines
Taxes included in revenue from sales of products							
Value Added Tax							
Excise taxes							
Taxes attributable to the cost of production							
Payments to the Social Protection Fund							
Payments for compulsory insurance against accidents and occupational diseases							
Land tax							
Real estate tax							
Environmental tax							
Extraction tax (withdrawal of natural resources)							
Harvesting							
Advertising Fee							
Taxes Paid on Profits							
Income tax							

APPENDIX E

CHARACTERISTICS OF MANDATORY ELEMENTS OF TAXES IN THE SYSTEM OF SPECIAL TAXATION REGIME IN THE REPUBLIC OF BELARUS (single tax for agricultural producers)

Tax	Payers	Object of taxation	Tax base	Tax rates	Calculation procedure	Tax and reporting period	Payment procedure and deadlines
Taxes included in revenue from sales of products							
Value Added Tax							
Single tax							
Excise taxes							
Taxes attributable to the cost of production							
Payments to the Social Protection Fund							
Payments for compulsory insurance against accidents and occupational diseases							
Land tax							
Environmental tax							
Extraction tax (withdrawal of natural resources)							
Advertising Fee							