

Учреждение образования
«Гродненский государственный аграрный университет»

УТВЕРЖДАЮ

Ректор учреждения образования
«Гродненский государственный
аграрный университет»

В.В. Пешко

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**ПРОГРАММА
ОРГАНИЗАЦИОННО-ЭКОНОМИЧЕСКОЙ
ПРАКТИКИ**

для специальности:

1-25 01 04 – Финансы и кредит

специализации:

1-25 01 04 05– Финансы в агропромышленном комплексе

2023 г.

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REVIEWED AND RECOMMENDED FOR APPROVAL:

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Methodical Commission of the Faculty of Accounting of the educational institution
"Grodno State Agrarian University"
(Protocol № 10 by 27.06.2023)

Chairman of the
Methodological Commission

(signature)

E. A. Solovich

(Full name)

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EXPLANATORY NOTE

An important part of the training of specialists in higher educational institutions in the specialty 1-25 01 04 "Finance and Credit" specialization 1-25 01 04 05 "Finance and credit in the agro-industrial complex" is the organizational and economic (production) practice for students.

The purpose of organizational and economic practice is the acquisition of professional skills by students in the specialty, consolidation, expansion and systematization of knowledge gained in the study of special disciplines, as well as instilling professional skills of organizational activity in the conditions of the labor collective.

Tasks of organizational and economic practice:

- consolidation of theoretical knowledge and acquisition of practical skills in the specialty "finance and credit";
- familiarity with the basics of future professional activity; with general principles and legal foundations;
- familiarization with the procedure for organizing financial work at the enterprise, financial relations of the enterprise with various entities;
- analytical work with primary, statistical and reporting data of economic entities to acquire practical skills in processing economic information, writing a report on practice and their use in the educational process.

The passage of organizational and economic practice will allow a more conscious approach to the study of specialization disciplines in senior courses and in the future to work successfully in the chosen specialty.

Students undergo organizational and economic practice in the accounting department, financial or planning department, as well as in the structural divisions of the enterprise.

The duration of organizational and economic practice is 2 weeks. The specific dates for the start and end of the internship are established by the order of the rector of the university. Organizational and economic practice should be completed by students after the 2nd year.

The organization of the practice is entrusted to the Dean's Office of the Faculty of Accounting and the Department of Finance and Analysis in the Agro-industrial Complex. General and scientific and methodological guidance of organizational and economic practice is carried out by teachers of the Department of Finance and Analysis in the agro-industrial complex.

The duties of the head of the practice from the department include:

- participation in all organizational activities before the departure of students for practice (information on the order of internship, issuance of necessary documentation);
- advising students on the collection and processing of practical material for the report and individual assignment;
- monitoring the progress of the internship and informing the department on this issue;

- checking the practice report, writing a review of the student's work, participating in the defense of the report;
- based on the results of the defense of practice reports, making proposals to the Dean's office and the Department of Finance and Analysis in the agro-industrial complex to improve the content and organization of analytical practice.

The student performs all the work provided by the program independently under the guidance of the head of the practice from the enterprise, organizations, institutions. The duties of the latter also include:

- ensuring the conditions of normal work of students,
- organization of consultations on individual sections of the program,
- writing a brief review and characteristics about the work of each student.

In the process of organizational and economic practice, it is necessary to ensure the development of all types of work on specific sites. When enrolling in a full-time position, the intern should familiarize himself with the work in other areas in accordance with the internship program.

During the entire period of organizational and economic practice, the student keeps a diary in the prescribed form, in which he reflects the work done during the day. Entries in the diary should be specific, indicating the operations performed, types of work. After the end of the internship, the diary must be certified by the head of the practice from the organization, enterprise, bank. In the diary, notes are made about the days of the beginning of the practice and its end. The sequence and duration of the passage of individual sections of organizational and economic practice is established on the spot, taking into account the working conditions of the organization, enterprise, bank and is drawn up by a calendar and technological plan. The trainee student is obliged to:

- attend a place of practice at a set time;
- study and comply with the current rules of internal regulations, labor protection, safety, access control, other regulatory legal acts that determine the procedure for the activities of employees of the organization and internship;
- show creative initiative, responsibility, high culture of behavior;
- respect the confidentiality of the use of information;
- fully and on time to perform the tasks provided for by the internship program and the instructions of the head of the practice;
- be responsible for the safety of documents, office equipment, other tangible property and equipment used during practice;
- prepare a report on the internship in a timely manner, in which to highlight the issues provided for by the internship program.

The student's fulfillment of certain questions of the internship program is confirmed by the relevant materials that are attached to the written report on the internship. The absence of an intern student in practice is considered absenteeism. If absenteeism for a disrespectful reason makes up more than 30% of the working time, then the student's practice is not counted.

Students who have not completed the internship, have not completed the internship program, have received negative feedback or have received an

unsatisfactory assessment based on its results, repeat the internship during the vacation period.

Before leaving for practice, students receive instruction on the procedure for practical training, at the Department of Finance and Analysis in the agro-industrial complex - consultations on approved topics of term papers, scientific research and necessary methodological materials, an explanation from the heads of the practice on the procedure for collecting data to perform these works.

As a result of the organizational and economic practice, the student should know:

- features of the organization of the production process at agricultural enterprises;
 - fundamentals of the organization of financial work at agricultural enterprises;
 - financial mechanism of settlement relationships of agricultural enterprises with counterparties;
 - the order of organization of relations between agricultural enterprises and financial and credit institutions;
 - features of insurance of organizations producing agricultural products;
 - features of the relationship of agricultural enterprises with the budget;
- be able to:
- fill out a contract for cash and settlement services, a questionnaire of a legal entity, an application for a loan, a loan agreement, a pledge agreement, a leasing agreement, basic forms of payment instructions;
 - calculate the amount of loan payments on a newly issued loan, make a repayment schedule for the loan, calculate lease payments;
 - calculate the amount of taxes and fill out tax returns for the main types of taxes paid by agricultural organizations;
 - draw up an insurance contract for property and liabilities, calculate damage, insurance indemnities and payments, know the procedure for the formation and expenditure of funds at an agricultural enterprise;
 - formulate conclusions based on the results of the study.

Requirements for professional competencies of a specialist based on the results of organizational and economic practice.

A specialist should be able to:

Design and analytical activities:

- To study the results of the work of the organization and its structural units and compare them with the indicators of other organizations.
- To carry out an operational economic analysis of the implementation of planned tasks and measures for the use of reserves to increase the efficiency of production and economic activities; to develop proposals for making appropriate adjustments to the plans of the organization and individual units in the event of a change in the production and economic situation.
- To justify measures for the introduction of advanced management methods, methods and methods of work, to improve the organization and maintenance of workplaces, to create favorable working conditions.

Financial and credit activities:

- To organize the work on the preparation and execution of the budget, the preparation and execution of estimates of budget organizations; to ensure the organization of financial control at all stages of planning and execution of the budget.

- Develop a financial strategy of business entities of all types of ownership; make financial plans of business entities, calculate the amount of cash income and expenses of business entities and sources of their financing; use methods of financial analysis, planning and forecasting, financial control in the practice of managing the financial condition of the organization.

- Calculate your own sources of financing for capital investments and justify the size of the resources involved; make a set of financial calculations for the business plan and justify its reality.

- Organize work on the implementation of state control (supervision) and audit activities in the financial, fiscal, monetary and currency spheres.

- Organize insurance work, assess the situation on the insurance market, develop and apply the rules of insurance activity and reinsurance systems.

- Perform professional duties on calculating the tax base and taxes based on the current tax legislation and other regulatory legal acts on taxes and fees, analyze tax legislation, compare the provisions of individual norms, analyze and assess the tax burden of business entities, as well as tax risks of participants in tax relations, take measures to reduce them.

Organizational and managerial activities:

- Work with legal literature and labor legislation.

- Analyze and evaluate the data collected in the course of professional activity.

- To understand the essence and social significance of his future profession, the main problems of the disciplines that define a specific area of his activity, to see their relationship in a holistic system of knowledge.

SECTION I

THE CONTENT OF ORGANIZATIONAL AND ECONOMIC PRACTICE

1. ORGANIZATION OF ACTIVITIES OF AGRICULTURAL ENTERPRISES

This section of the internship program involves general familiarization of students with the legal foundations of the functioning of commercial enterprises, with the production and organizational structure of the enterprise (organization). To implement it, you should familiarize yourself with the constituent documents of the enterprise, study the charter of the enterprise, determine its organizational and legal form and structure, understand the functions and powers of management and control bodies, the organization of the work of the company's management personnel and employees of economic units, study the instructions governing the work of economists at the enterprise. This section of the practice program should include consideration of the following issues:

- the type of economic activity to which this enterprise belongs;
- organizational and legal form of the enterprise;
- higher management body of the enterprise;
- the type of the studied enterprise (organization) in size, form of ownership, level of specialization, features of technological processes;
- organizational and production structure of the enterprise

The report must be accompanied by the company's charter and the structure of the management bodies.

2. FEATURES OF THE ORGANIZATION OF THE PRODUCTION PROCESS AT AGRICULTURAL ENTERPRISES

Tasks to be solved when studying the section:

- to get acquainted with the features and specifics of the activities of enterprises;
- to study the organizational structure of an agricultural enterprise: the approximate composition of divisions, their interrelations, functions, rights and responsibilities;
- based on the reporting data of agricultural organizations to calculate and justify the specialization of the enterprise;
- to consider the features of the formation of the production program of agricultural organizations.

A diagram of the organizational structure of an agricultural enterprise should be attached to the report.

3. ORGANIZATION OF FINANCIAL WORK AT AGRICULTURAL ENTERPRISES

Tasks to be solved when studying the section:

- get acquainted with the role and functions of the economic, financial services and accounting of the enterprise in the production management system, get acquainted with their activities and the distribution of responsibilities;
- to study the document flow used by the financial services of the enterprise;
- to study the order of formation and movement of economic information flows at the enterprise.

The content of financial planning in the organization: long-term (strategic), short-term (current), operational. The business plan of the organization. The payment calendar and the cash plan of the organization: their form, the procedure for compilation and purpose.

The composition of economic and financial services (the presence of a financial manager position in the department (or in the management apparatus as a whole), their tasks and functions (organization of management of a legal entity, functional purpose of economic and financial divisions of the organization).

The content of financial management in the organization (whether the organization's cash flows and capital are managed, the organization's pricing policy, cost management, etc.).

The report must be accompanied by a Regulation on the financial service (in its absence, the Regulation on Accounting), job responsibilities of employees performing financial work, the schedule of document flow, operational, current and prospective financial plans organizations, pricing policy (if any).

4. FINANCIAL MECHANISM OF SETTLEMENT RELATIONS OF AGRICULTURAL ENTERPRISES WITH COUNTERPARTIES

Tasks to be solved when studying the section:

- to study the main regulatory legal acts on the organization of settlement relations of organizations of the Republic of Belarus;
- to determine the role of the bank in the organization of settlement relationships of agricultural enterprises with counterparties;
- to study the procedure and conditions for concluding contracts with suppliers and customers;
- to get acquainted with the main forms of settlements with suppliers, buyers, contractors and customers used in the organization (whether commercial lending is used, in what form loans are provided (deferred payments, acceptance of goods for sale, consignment and other forms of lending), conditions for granting commercial loans, the procedure for registration and repayment mechanism, etc.),
- to fill out the main forms of payment instructions (payment orders, payment requests, payment requests-orders, checks, etc.);
- to consider financial sanctions applied when an organization violates contractual discipline.

The report must be accompanied by a delivery agreement, a contract agreement, a contract for the assignment of the right of claim, a debt transfer agreement, payment orders, payment requirements, payment requirements-orders, checks.

5. ORGANIZATION OF RELATIONS OF AGRICULTURAL ENTERPRISES WITH FINANCIAL AND CREDIT INSTITUTIONS

Tasks to be solved when studying the section:

- to study the main regulatory legal acts regulating the organization of relations between agricultural enterprises with banks and other credit institutions;
- to study the types of loans received by the company;
- to study credit relations, their content, credit conditions (the procedure for obtaining loans, the content and procedure for submitting a loan application and related documents to the bank's servicing branch, the procedure for returning bank loans received and paying interest on them);
- to make an application for a loan, a loan agreement, a pledge agreement, a leasing agreement;
- to calculate the amount of loan payments for a newly issued loan, make a repayment schedule for the loan, calculate lease payments;
- to get acquainted with the methodology for determining the solvency and creditworthiness of the organization;
- to consider the liability and sanctions applied in case of violation of the terms of credit agreements;
- to study the types of accounts opened by the enterprise in banks (current (settlement), currency, loan, special, term deposit accounts, accepted payment orders, other accounts in national and foreign currencies);
- to consider relationships with banks on other transactions (deposit operations, factoring operations, bank securities, etc.).

The report must be accompanied by an application for a loan, a loan agreement, a pledge agreement, a loan repayment schedule, a lease payment calculation, a current (settlement) bank account agreement, a financial lease (leasing) agreement, a factoring agreement.

6. FEATURES OF THE RELATIONSHIP OF AGRICULTURAL ENTERPRISES WITH THE BUDGET

Tasks to be solved when studying the section:

- to study the legislative and regulatory acts regulating the relations of the enterprise with the tax inspectorate, the procedure for registering the enterprise and assigning the payer's number;
- to get acquainted with the procedure for making current tax payments (types of taxes, types of benefits, deadlines for paying taxes and submitting tax reports, organization of tax accounting);

- to calculate the amount of taxes and fill out tax returns on the main types of taxes paid by agricultural organizations;
- to assess the level of tax burden of agricultural enterprises;
- to get acquainted with the procedure for payment of fines, penalties, penalties for violation of tax legislation;
- to consider the organization of inspections by tax authorities, to get acquainted with the results of the audit of the company's calculations by the tax inspectorate.
- to analyze the contributions to the target budgetary and extra-budgetary funds, the procedure for their calculation and payment deadlines.

The report must be accompanied by completed tax returns on taxes paid, a tax audit report.

7. FINANCIAL RELATIONS IN THE INSURANCE SYSTEM

Tasks to be solved when studying the section:

- to study the main regulatory documents regulating the activities of insurance organizations and the Social Protection Fund of the Population (FSZN) in the Republic of Belarus.
- to get acquainted with the procedure for processing documents when concluding a property and liability insurance contract by an enterprise;
- to consider the methodology for calculating damages, insurance indemnities and payments to their enterprises;
- to study the features of insurance of agricultural production organizations;
- consider the features of the social insurance system in the Republic of Belarus;
- to analyze the procedure for the formation and expenditure of funds of the Federal Health Insurance Fund at an agricultural enterprise and in the republic as a whole.

It is necessary to attach to the report the contracts of compulsory insurance and voluntary insurance, the calculation of the funds of the Social protection Fund of the population, the report on the funds of the social protection fund of the Ministry of Labor and Social Protection of the Republic of Belarus.

8. COLLECTING MATERIAL FOR RESEARCH AND DEVELOPMENT

Before leaving for practice, the student should get advice from his supervisor at the department on collecting material for research work. In accordance with the advice received from the supervisor, the student copies the forms of documents on the topic of R&D, collects digital material for the analytical chapter.

The material collected during the practice, necessary for the performance of research work, is filed in a separate folder and handed over to the head for verification and decision-making on the quality and completeness of the collected information.

SECTION II. INFORMATION AND METHODOLOGICAL PART

1. INTERNSHIP REPORT AND ITS DEFENSE

Based on the results of the organizational and economic practice, the student draws up a report, including a diary issued by the dean's office, duly executed, an explanatory note outlining the content of the internship, including the work done by the student in accordance with the task of the head of the organizational and economic practice, as well as relevant appendices.

The diary on the passage of organizational and economic practice must necessarily contain a review of the head of the practice from the organization about the work, performance and discipline of the student during the internship.

The report on the passage of organizational and economic practice should consist of the following sections:

1 Introduction

In the management, it is necessary to show the importance of various types of financial work for business entities, to reflect the purpose of the internship, as well as the tasks that were solved to achieve it.

II Main part

In this section, it is necessary to consider the organization of the activities of the enterprise under study and the specifics of financial work according to section II of the work program

III Individual part: collecting information on the topic of research and development

In this section, in accordance with the instructions of the head of the research institute, it is necessary to study specific issues according to the subject of the student's research work.

IV Conclusion

In conclusion, the theoretical and practical conclusions reached by the student as a result of the research and his suggestions are consistently presented. They should be concise and clear, giving a complete picture of the content, significance, validity and effectiveness of the conducted research. They are written abstractly (point by point) and should reflect the main conclusions on all sections of the main part of the work.

V Applications

Auxiliary material should be included in the appendices, which clutters up the text when it is concluded in the main part of the work. The auxiliary material includes voluminous statistical tables, instructions, methods, illustrations of an auxiliary nature, completed reporting forms and other documents.

The text part is signed by the student and certified by the signature of the head of the practice from the enterprise and the seal of the enterprise. Links to applications in the text part of the report are required.

All the above-mentioned materials are sewn together in a folder or intertwined. An example of the design of the title page is given in Appendix 1. The report in full

is submitted to the Department of Finance and Analysis in the Agroindustrial Complex, where it is registered and submitted for review to the head of the practice. The verified and approved report is returned to the student to prepare for the oral defense of its contents. In case of negative feedback, the report is subject to revision in accordance with the written comments of the manager.

The dates and place of the report protection are set by the department. The defense is conducted in front of a special commission formed from among the teachers of the department. According to the results of the defense of the report, the student receives an assessment according to the relevant criteria.

2. 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 organizational and economic practice;
- there are no comments from the head of the organizational and economic practice from the production;
- the student has prepared a complete individual report on independent work during the organizational and economic practice;
- the student is able to demonstrate practical skills and work skills mastered by him in accordance with the program of organizational and economic practice;
- the student is able to present key concepts about phenomena and processes observed during organizational and economic practice;
- at the commission defense of the report on organizational and economic practice, 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 response.

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 organizational and economic practice;
- there are no comments from the head of the organizational and economic practice from the production;
- the student has prepared a complete individual report on independent work during the organizational and economic practice;
- the student is able to demonstrate practical skills and work skills mastered by him in accordance with the program of organizational and economic practice;
- at the commission defense of the report on organizational and economic practice, 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 insignificant.

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 organizational and economic practice;
- there are no comments from the head of the organizational and economic practice from the production;
- the student is able to demonstrate practical skills and work skills mastered by him in accordance with the program of organizational and economic practice;
- the student has prepared a complete individual report on independent work during the organizational and economic practice;
- the student is able to present key concepts about phenomena and processes observed during organizational and economic practice;
- at the commission defense of the report on organizational and economic practice, 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 insignificant.

7 (seven) points

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

6 (six) points

- the student completed the internship program;
- the student has a completed diary, which reflects the types of work performed by the student during all days of organizational and economic practice;
- there are comments from the head of the organizational and economic practice from the production;

- the student has prepared an individual report on independent work during the organizational and economic practice;
- the student is able to demonstrate most of the practical skills and work skills he has mastered in accordance with the program of organizational and economic practice;
- the student is able to state with minor errors the key concepts about the phenomena and processes observed during the organizational and economic practice;
- at the commission defense of the report on organizational and economic practice, answers to questions on its content are given by the student correctly, but not always reasonably;
- there are no significant errors in the response.

5 (five) points

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

4 (four) points

- the student completed the internship program;
- the student has a completed diary, which reflects the types of work performed by the student during the organizational and economic practice;
- there are comments from the head of the organizational and economic practice from the production;
- the student has prepared an individual report on independent work during the organizational and economic practice;
- the student is able to demonstrate with difficulties the practical skills and work skills he has mastered in accordance with the program of organizational and economic practice;

- the student is able to state with significant errors the key concepts about the phenomena and processes observed during the organizational and economic practice;

- at the commission defense of the report on organizational and economic practice, answers to questions on its content are given by the student with significant errors.

1-3 points

- the student did not complete the internship program;

- the student has a diary filled with gross violations, which does not reflect all types of work performed by the student during the organizational and economic practice, or does not have a completed diary;

- there are records of systematic gross violations of discipline at work by the head of the organizational and economic practice;

- the student is not able to demonstrate the practical skills and work skills he has mastered in accordance with the program of organizational and economic practice;

- the student is able to state with significant errors the key concepts about the phenomena and processes observed during the organizational and economic practice;

- 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 organizational and economic internship or has not prepared it;

- answers to questions on the content of organizational and economic practice are given by the student incorrectly and not reasonably enough;

- there are significant errors in the response.

APPLICATION A

Educational Establishment
«The Grodno State Agrarian University»

Department of Finance and Analysis in the Agro-industrial complex

Author: student 3 course Accounting Department
day form of higher education, full term of higher education
specialty 1-25 01 04 "Finance and Credit"

(full name of the author)

DIARY-REPORT OF THE ORGANIZATIONAL AND ECONOMIC PRACTICE

Supervisor: _____ / _____ /
(signature) (full name)

Grodno 202_