

**Educational institution  
Grodno State Agrarian University**



APPROVED

The Rector of the educational institution  
Grodno State Agrarian University

V.V. Peshko

"03" "03" 2026

Registration number 205 / FBU

**PROGRAM OF THE  
INTRODUCTORY PRACTICE**

the educational program of the institution of higher education on educational practice  
for the specialty 6-05-0411-02 – "Finance and Credit"

The program of introductory 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 28/12/2022)

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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"

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## EXPLANATORY NOTE

The training of highly qualified specialists with higher education requires a mandatory combination of theoretical and practical training. In this regard, an important part of the general process of training specialists and the continuation of the educational process is the introductory internship, which is the most important component of the comprehensive training of specialists in the specialty 6-05-0411-02 – "Finance and Credit". It is aimed at systematic and purposeful work of students to master their chosen specialty, expansion, consolidation, deepening and systematization of theoretical knowledge, acquisition of practical work skills by students by independently completing tasks, selecting the necessary initial information for scientific work.

The general methodological guidance of the internship is carried out by the graduating department. The main methodological document regulating the student's work in practice is the internship program.

The purpose of the introductory internship is to familiarize students with the features of the chosen specialty and to acquire professional skills in it, as well as to consolidate, expand and deepen the theoretical and practical knowledge gained in the study of special disciplines.

Tasks of the introductory internship:

- getting a comprehensive idea of the future profession;
- analytical work with data provided by financial institutions to acquire practical skills in processing economic information and its usage in the educational process;
- development and consolidation of experience in working with modern software products, computer technologies and office equipment;
- familiarization with the functionality of analytical, information retrieval legal systems, acquisition and consolidation of skills to work with them;
- familiarization with the procedure for organizing document flow in various areas of financial relations of business entities;
- mastering specific tasks of documenting certain types of financial relations;
- acquisition of practical skills of independent work, economic thinking, analysis of the results of their work, development of skills to apply them in solving specific economic issues.

Students have an introductory internship at the educational institution "Grodno State Agrarian University" in the classrooms of the Department of Finance and Economic Analysis in the agro-industrial Complex for two weeks (72 hours). The specific dates for the start and end of the internship are established by the order of the rector of the university. Introductory internship should be completed by full-time students after the 1st year.

The direct management of the introductory internship is carried out by the Faculty of Accounting and the Department of Finance and Analysis in the Agro-industrial complex.

Dean's Office of the Faculty of Accounting:

- informs students about the dates and place of internship;
- organizes course meetings on organizational and methodological issues with the participation of the head of the internship from the university;
- organizes the instruction of students on labor protection;
- monitors the timeliness of the delivery of differentiated credit and accounting documentation by students after the end of the internship;
- hears 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' internship.

Department of Finance and Economic Analysis in Agriculture:

- develops the internship program;
- develops, as necessary, revises, corrects methodological guidelines for students and internship managers from the department;
- introduces students to the goals, objectives, and content of the internship program;
- identifies and promptly eliminates deficiencies during the internship;
- after the end of the internship, organizes the acceptance of a differentiated credit from students;
- 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:

- advising students on the collection and processing of information for writing a report on introductory internship;
- monitoring the progress of the internship by students and informing the department on this issue;
- checking internship reports, writing feedback on students' work, participating in the defense of the report;
- making proposals to the Department of Finance and Analysis in the agro-industrial complex to improve the content and organization of introductory internship.

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

The student is obliged to:

- to attend a place of internship at a set time;

- to study and comply with the current internal regulations, labor protection, safety, and other regulatory legal acts that determine the procedure for practical training;
- to show creative initiative, responsibility, high culture of behavior;
- 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 internship;
- to prepare a report on the internship in a timely manner, in which to highlight the issues provided for by the internship program.

The reporting documentation on the internship includes: a written report of the student on the implementation of the internship program with the necessary documents attached, as well as a calendar schedule of work, compiled in accordance with the requirements of the introductory internship program.

The report on the introductory internship 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 internship is evaluated based on the results of the report protection.

The absence of student in internship 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 program or have received an unsatisfactory assessment based on its results, repeat the internship during the vacation period.

Upon completion of the internship, students should be able to:

- to conduct analytical work with financial data, process and analyze economic information, use it in the further educational process;
- to work with modern software products, computer technologies and office equipment;
- to use the functionality of information retrieval legal systems;
- to present a traffic pattern and correctly draw up documents on banking, tax and insurance transactions.

Requirements for professional competencies of a specialist based on the results of an introductory internship.

The specialist should be able to:

**research activities:**

- develop work plans and research programs;
- develop tools for ongoing research in the field of finance and credit, analyze their results, prepare data for reviews, reports and scientific publications;

- be guided by the basic provisions of economic theory, to apply them taking into account the market economy, to master the methods of economic evaluation of scientific research;

- apply methods of mathematical analysis and modeling, theoretical and experimental research in the field of finance and credit;

- independently acquire with the help of information technology and use in practice new knowledge and skills, including in new areas of knowledge not directly related to the field of activity.

**financial and credit activities:**

- analyze the effect of monetary policy instruments, the effectiveness of the organization of monetary turnover, the activities of credit and financial organizations, their indicators;

- organize work in the provision of banking and financial services in all market segments;

- 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;

- conduct negotiations, prepare reports, materials for presentations and represent at them;

- use global information resources, own modern means of telecommunications;

- 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 THE INTRODUCTORY INTERNSHIP**

### **1. DIRECTIONS OF STUDENTS' ACTIVITIES DURING THE INTERNSHIP**

The introductory internship should take place in accordance with the approved program. At the initial stage, students need to familiarize themselves with the purpose and objectives of the introductory internship, its program, methodology, reporting form, and the procedure for protecting the report. It is necessary to draw up a calendar schedule of work in accordance with the requirements and pass a safety briefing.

Students must complete the following sections of the introductory internship:

- analytical work with financial information provided by official institutions, its study, processing and analysis;
- familiarization with the functionality of analytical, information retrieval legal systems, acquisition and consolidation of skills to work with them;
- familiarization with the procedure for organizing document flow in various areas of financial relations of business entities;
- mastering specific tasks of documenting banking, settlement, tax and insurance transactions.

During the period of practical training, students select the necessary practical and theoretical material for the subsequent compilation of the report. As a practical work, students draw up documents that they receive at the department. The completed documents are an integral part of the practice report and a necessary condition for obtaining a differentiated credit.

During the introductory internship, students receive consultations and complete tasks in the following sections.

## 2. LIST OF TOPICS FOR PRACTICAL WORK

Topic of practical class	Data
1. Analytical work with financial information, its study, processing and analysis	
1.1 open access resources on economics, business, and finance	<ul style="list-style-type: none"> <li>- DOAJ (Directory of Open Access Journals);</li> <li>- economics-ejournal.org (Online journal that accepts scientific papers for publications on economic topics);</li> <li>- EconPapers (Working papers, journal articles, book chapters);</li> <li>- IDEAS (University of Connecticut);</li> <li>- InternetPublicLibrary (Online Library of the University of Michigan);</li> <li>- SSRN (Social Science Electronic Publishing);</li> <li>- The Institute for Fiscal Studies( Institute of Financial Research (UK));</li> <li>- University of Oxford etc.</li> </ul>
1.2. official websites of international organizations, journals, statistical data	<ul style="list-style-type: none"> <li>- <a href="https://www.belstat.gov.by/en/">https://www.belstat.gov.by/en/</a></li> <li>- <a href="https://unstats.un.org">https://unstats.un.org</a></li> <li>- <a href="https://world-statistics.org/">https://world-statistics.org/</a></li> <li>- <a href="https://stat.unido.org/">https://stat.unido.org/</a></li> <li>- <a href="https://www.imf.org/">https://www.imf.org/</a></li> <li>- <a href="https://unctad.org/">https://unctad.org/</a></li> </ul>
1.3. official websites of financial and credit institutions	<ul style="list-style-type: none"> <li>- <a href="http://www.minfin.gov.by/">http://www.minfin.gov.by/</a></li> <li>- <a href="http://www.nalog.gov.by">http://www.nalog.gov.by</a></li> <li>- <a href="https://www.imf.org/en/home">https://www.imf.org/en/home</a></li> </ul>
2. Familiarization with the functionality of information and search legal systems, acquisition and consolidation of skills to work with them	<ul style="list-style-type: none"> <li>- <a href="http://www.pravo.by/">http://www.pravo.by/</a> (Belarusian law)</li> <li>- <a href="https://eur-lex.europa.eu/">https://eur-lex.europa.eu/</a> (European union law)</li> <li>- <a href="https://law.justia.com/">https://law.justia.com/</a> (US law, case law, codes, statutes &amp; regulations)</li> </ul>
3. Study of financial reports published by legal entities	Annual reports of international corporations
4. Study of the procedure for organizing financial relations of business on:	
4.1 banking operations	<ul style="list-style-type: none"> <li>- Application for opening an account;</li> <li>- Current (settlement) bank account agreement;</li> <li>- Application for a loan;</li> <li>- Questionnaire of a legal entity;</li> <li>- Loan agreement;</li> <li>- Pledge agreement.</li> <li>- Factoring agreement;</li> <li>- The contract of trust management of funds;</li> <li>- Certificate of deposit.</li> </ul>
4.2 tax operations	<ul style="list-style-type: none"> <li>- Application for registration with the tax authority;</li> <li>- Forms of tax returns (calculations) for taxes.</li> </ul>
4.3 insurance operations	<ul style="list-style-type: none"> <li>- Application for the conclusion of an insurance contract;</li> <li>- Insurance contract;</li> <li>- Application for payment of insurance compensation;</li> <li>- Insurance certificate.</li> </ul>

## SECTION II INFORMATION AND METHODOLOGICAL PART

### 1. REQUIREMENTS FOR THE DESIGN AND CONTENT OF THE INTERNSHIP REPORT

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

The report consists of the following components:

- title page (Appendix A);
- calendar schedule of work (Appendix B);
- the main part;
- applications.

The report should contain the most complete answers to the questions of the internship program and strictly correspond to it in structure. The information about the completed works is reflected by the student in the calendar-thematic plan, which is the calendar schedule of the work. The head of the introductory internship notes in this schedule the degree 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 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 during subsequent training for practical classes in a number of academic disciplines, as well as when writing term papers.

The dates and place of the report protection are set by the department. According to the results of the defense of the report, the student receives an assessment according to the relevant criteria.

## 2. CALENDAR AND THEMATIC INTERNSHIP PLAN

Name of the section	Total hours
Preparation for introductory internship	2
1. Analytical work with financial information, its study, processing and analysis:	36
– open access resources on economics, business, and finance	10
– official websites of international organizations, journals, statistical data	6
– official websites of financial and credit institutions	18
2. Familiarization with the functionality of information and search legal systems, acquisition and consolidation of skills to work with them	6
3. Study of financial reports published by legal entities	6
4. Study of the procedure for organizing financial relations of business on:	18
– banking operations	6
– tax operations	6
– insurance operations	6
Protection of the report on introductory internship	6
Total	72

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

- at the commission defense of the report on internship, 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 internship;
- there are no comments from the head of the internship;
- the student has prepared an individual report on independent work during the internship;
- the student is able to demonstrate most of the practical skills and work skills he has mastered in accordance with the program of internship;
- the student is able to state with minor errors the key concepts about the phenomena and processes observed during the internship;
- at the commission defense of the report on internship, 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 internship;
- there are comments from the head of the internship;
- the student has prepared an individual report on independent work during the internship;
- the student is able to demonstrate most of the practical skills and work skills he has mastered in accordance with the program of internship;
- the student is able to state with minor errors the key concepts about the phenomena and processes observed during the internship;
- at the commission defense of the report on internship, 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 internship;
- there are comments from the head of the internship;
- the student has prepared an individual report on independent work during the internship;

- the student is able to demonstrate with difficulties the practical skills and work skills he has mastered in accordance with the program of internship;
- the student is able to present with noticeable errors the key concepts about the phenomena and processes observed during the internship;
- at the commission defense of the report on internship, 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 internship;
- there are comments from the head of the internship;
- the student has prepared an individual report on independent work during the internship;
- the student is able to demonstrate with difficulties the practical skills and work skills he has mastered in accordance with the program of internship;
- the student is able to state with significant errors the key concepts about the phenomena and processes observed during the internship;
- at the commission defense of the report on internship, 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 internship, or does not have a completed diary;
- there are records of systematic gross violations of discipline at work by the head of internship;
- the student is not able to demonstrate the practical skills and work skills he has mastered in accordance with the program of internship;
- the student is able to state with significant errors the key concepts about the phenomena and processes observed during the internship;
- 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 internship or has not prepared it;
- answers to questions on the content of internship are given by the student incorrectly and not reasonably enough;
- there are significant errors in the response.

**APPENDIX A**

MINISTRY OF AGRICULTURE AND FOOD OF THE REPUBLIC OF BELARUS

EE «GRODNO STATE AGRARIAN UNIVERSITY»

Department of Finance and Economic Analysis

**REPORT  
of the introductory practice**

of a student \_\_ course \_\_ group specialty 6-05-0411-02 "Finance and Credit"

\_\_\_\_\_ ,  
(full name of a student)

undertaking the practice at \_\_\_\_\_  
(name and address of an enterprise)

from « \_\_ » \_\_\_\_\_ 20 \_\_ to « \_\_ » \_\_\_\_\_ 20 \_\_

Supervisors of the practice: \_\_\_\_\_ / \_\_\_\_\_  
(signature) (full name)

Grodno 202\_

**Example of the design of the schedule of completed works**

**SCHEDULE OF INTRODUCTORY INTERNSHIP**

Date	Name of the section	Total hours		Signature of the supervisor
		plan	fact	
	Preparation for introductory internship	2		
	1. Analytical work with financial information, its study, processing and analysis	36		
	– open access resources on economics, business, and finance	10		
	– official websites of international organizations, journals, statistical data	6		
	– official websites of financial and credit institutions	18		
	2. Familiarization with the functionality of information and search legal systems, acquisition and consolidation of skills to work with them	6		
	3. Study of financial reports published by legal entities	6		
	4. Study of the procedure for organizing financial relations of business on:	18		
	– banking operations	6		
	– tax operations	6		
	– insurance operations	6		
	Protection of the report on introductory internship	6		
	<b>Total</b>	<b>72</b>		