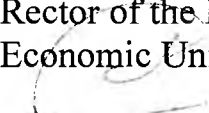


Educational Institution
"Belarusian State Economic University"

APPROVED

Rector of the Belarusian State
Economic University

 A.V. Egorov

"30" "06" 2026.

Registration No. UD-7040 26/account

RESEARCH SEMINAR

Educational institution curriculum
for the academic discipline for the specialty
7-06-0411-01 "Accounting, Analysis, and Audit"

The curriculum is based on the educational standard of advanced higher education OSVO 7-06-0411-01-2023, the curriculum for the specialty 7-06-0411-01 "Accounting, analysis and audit"

COMPILED BY:

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RECOMMENDED FOR APPROVAL:

Department of Accounting, Analysis, and Audit in Sectors of the National Economy, Belarusian State University of Economics
(protocol No. 10 dated May 8, 2026);

Methodological Commission for the specialties "Accounting, Analysis, and Audit (by area)" and "Accounting, Analysis, and Audit" of the educational institution "Belarusian State Economic University"
(protocol No. 5 dated May 28, 2026);

Scientific and Methodological Council of the Belarusian State University of Economics
(protocol No. 9 dated 30.06.2026)

EXPLANATORY NOTE

The curriculum for the course "Research Seminar" is aimed at developing the skills, abilities, and competencies in scientific research methodology in students pursuing advanced higher education, which are currently relevant. The significance of studying the course "Research Seminar" lies in the application in science and practice of a system of principles, methods, techniques, and procedures used to solve research problems and obtain new objective knowledge. The necessity of studying this course lies in the development of students' fundamental worldviews (dialectics, metaphysics, phenomenology) and general scientific approaches (systems approach, modeling, analysis, and synthesis) based on empirical and theoretical methods of cognition.

The purpose of teaching the academic discipline "Research Seminar" is to deepen the knowledge and skills acquired during the theoretical training in the master's program, and to develop practical skills for carrying out independent educational research work corresponding to the nature of future professional activity.

Achieving this goal requires addressing the following **objectives**:

systematization, consolidation, and expansion of theoretical knowledge in the field of accounting, analysis, and auditing, and its application in solving specific research problems;

mastering the skills of independently conducting research and solving applied problems in the areas of accounting, analysis, and auditing;

developing the ability to formulate well-founded conclusions based on the results of conducted research, presenting scientific reports, and participating in meaningful discussions and conferences.

The following **competencies** are developed as a result of the research seminar:

Universal:

apply scientific methods to research, generate and implement innovative ideas; ensure communication, demonstrate leadership skills, be capable of team building and developing strategic goals and objectives;

develop innovative receptivity and the ability to innovate.

Upon completion of this course, a master's student should:

understand the methodological foundations of scientific knowledge and the main stages of research;

the basic methods of theoretical research;

the fundamentals of organizing the search, accumulation, and processing of scientific information;

the goals and objectives of fundamental and applied research;

the main stages and methods of processing research results;

foreign and domestic experience in scientific research in various areas of the national economy.

Be able to:

formulate the goals and objectives of scientific research, clearly identify the object and subject of the study;

use the principles of systems analysis, and be well-versed in modern research trends;

substantiate the relevance, theoretical, and practical significance of the chosen research topic and formulate a scientific hypothesis;

process the obtained results, analyze, and interpret them in light of available literature;

solve problems that arise during research activities and require in-depth theoretical and methodological knowledge.

Have the following skills:

proficiency in modern approaches and methods of scientific research to solve practical problems, modify existing methods, and develop new ones based on the research objectives;

proficiency in methods of collecting and systematizing, describing and analyzing, summarizing, and explaining research findings;

presenting the results of the research to the scientific community in the form of an article (abstract) or report;

independent research: summarizing, systematizing, and theoretically comprehending empirical material;

a systems approach and the specifics of its use in making optimal decisions in strategic, tactical, and operational financial planning;

proficiency in statistical, comparative, and logical analysis tools and an interdisciplinary approach to solving financial and economic problems;

proficiency in information management and its use when working with technical means, and the application of computer technologies to obtain sound conclusions based on analysis results.

As part of the educational process in this discipline, master's students must acquire not only theoretical and practical knowledge, skills, and abilities in their specialty, but also develop their value-based, personal, and spiritual potential, and develop the qualities of a patriot and citizen prepared to actively participate in the economic, industrial, socio-cultural, and public life of the country.

The "Research Seminar" course is part of the "Research Work" module of the state component.

The "Research Seminar" course is a mandatory part of the professional training of master's students. It is closely linked to the disciplines of the methodological block, as well as the preparation and writing of the master's thesis.

Education options: full-time, part-time

According to the university curriculum, the following is allocated for the study of this discipline:

Full-time education

Total class hours: 90, classroom hours: 44, including 18 hours of lectures and 26 hours of seminars.

Classroom time distribution by course and semester:

Semester 1: 12 hours of lectures and 16 hours of seminars;

Semester 2: 6 hours of lectures and 10 hours of seminars.

Independent student work: 46 hours.

Workload: 3 credits.

Midterm assessment: differentiated credit.

Part-time education

Total class hours: 90, classroom hours: 10, including 4 hours of lectures and 6 hours of seminars.

Classroom time distribution by course and semester:

Semester 1: Lectures – 4 hours, seminars – 2 hours;

Semester 2: Seminars – 4 hours.

Master's student independent work – 80 hours.

Workload – 3 credits.

Midterm assessment – differentiated credit.

CONTENTS OF THE STUDY MATERIAL

Topic 1. Theoretical Aspects of the Research Seminar.

Goals and Objectives of the Research Seminar. Organizing the Research Seminar and Master's Students' Research Work. The Research Seminar and its Role in Preparing Master's Students in "Accounting, Analysis, and Audit." Concept of the Department's Research Seminar.

Modern Research Priorities in Accounting, Analysis, and Audit. The Concept of a Scientific Paradigm, Its Origins, and Current Understanding. Paradigms and the Structure of the Scientific Community.

Topic 2. Research Paper Writing Methodology

Rules for formulating the research problem. Justification of the subject and object of the study. Formulation of the problem, goals, and objectives of the study. Originality of the approach and scientific novelty of the study. Formulating hypotheses in economic research. Selecting and justifying research methods. Elements of scientific novelty in the theoretical part of the study. Working with conceptual and categorical apparatus. Hierarchy and interrelationships of terms, concepts, and categories. Fundamentals of constructing classifications.

Establishing relationships and patterns. Developing new models, methods, and techniques. Accumulating new knowledge as a result of the study. Elements of an original scientific approach. Rules for formatting the final paper. Structure of the research. Theoretical sources and types of publications. Rules for selecting theoretical sources. References. Bibliography.

Topic 3. Planning Research

Stages of research. Structure of an individual plan. Key research activities. Planning research results. Current issues in accounting, analysis, and audit. Areas of accounting development in the context of the transition to International Financial Reporting Standards. Theoretical foundations, modern methods, and prospects for the development of financial and management analysis. Problematic aspects of the current stage of auditing in the Republic of Belarus and abroad.

Topic 4. Dissertation Research

Key characteristics of dissertation research. Working with scientific literature. Conceptual framework of scientific research.

Topic 5. Application of scientific research methods and information technology

Setting objectives and determining the research plan during the preparation of the master's thesis. Group discussion of master's students' intentions for completing their master's thesis. Individual consultations regarding the completion of master's theses – the preference of scientific research methods, the procedure for collecting and analyzing the information necessary for completing the dissertation.

Topic 6. Information Support for Scientific Research

Proof of scientific novelty in a master's thesis, its significance, and potential for practical application. New object or subject of research: study of an unexplored area, phenomenon, or process.

New methodology or method: development of original algorithms, tools, models, or modernization of existing ones for solving problems. New interpretation (theoretical novelty): modification of classical approaches, views, or formulation of new hypotheses. Newly obtained results: recorded experimental results, justification of new indicators and criteria.

EDUCATIONAL AND METHODOLOGICAL CARD FOR THE ACADEMIC DISCIPLINE
"RESEARCH SEMINAR"

Full-time advanced higher education

Section number, Topics	Section title, topic	Number of classroom hours							Literature	Form of Knowledge Assessment
		Lectures	Practical classes	Seminars classes	Laboratory classes	Number of hours of USR				
						L	Pz/Sz	Lab		
1st semester										
Topic 1	Theoretical aspects of the research seminar	4							[1-8, 10-12, 14-18]	
Topic 1	Theoretical aspects of the research seminar			4					[1-8, 10-12, 14-18]	Survey, test
Topic 2	Methodology for writing a research paper	2							[1-11, 13-19]	
Topic 2	Methodology for writing a research paper			4					[1-11, 13-19]	Essay, test
Topic 3	Planning of research work	4							[1-19]	
Topic 3	Planning of research work			4					[1-19]	Survey, test
Topic 4	Dissertation research	2							[3-8, 11-12, 14-16]	
Topic 4	Dissertation research			4					[3-8, 11-12, 14-16]	Survey, essay
	Total 1 semester	12		16						

2 семестр										
Topic 5	Application of scientific research methods and information technology	2							[2-9, 11, 15-19]	
Topic 5	Application of scientific research methods and information technology			4					[2-9, 11, 15-19]	Survey, essay
Topic 6	Information support for scientific research	4							[3-5, 7-12, 14-19]	
Topic 6	Information support for scientific research			6					[3-5, 7-12, 14-19]	Survey, test
	Total 2 semester	6		10						Differentiated credit
	Total hours	18		26						

EDUCATIONAL AND METHODOLOGICAL CARD FOR THE ACADEMIC DISCIPLINE "RESEARCH SEMINAR"

Correspondence course for advanced higher education

Section number, Topics	Section title, topic	Number of classroom hours							Literature	Form of Knowledge Assessment
		Lectures	Practical classes	Seminars classes	Laboratory classes	Number of hours of USR				
						L	Pz/Sz	Lab		
1st semester										
Topic 1	Theoretical aspects of the research seminar	1							[1-8, 10-12, 14-18]	
Topic 1	Theoretical aspects of the research seminar			0,5					[1-8, 10-12, 14-18]	Survey, test
Topic 2	Methodology for writing a research paper	1							[1-11, 13-19]	
Topic 2	Methodology for writing a research paper			0,5					[1-11, 13-19]	Essay, test
Topic 3	Planning of research work	0,5							[1-19]	
Topic 3	Planning of research work			0,5					[1-19]	Survey, test
Topic 4	Dissertation research	0,5							[3-8, 11-12, 14-16]	
Topic 4	Dissertation research			0,5					[3-8, 11-12, 14-16]	Survey, essay
Topic 5	Application of scientific research methods and information technology	0,5							[2-9, 11, 15-19]	
Topic 6	Information support for scientific research	0,5							[3-5, 7-12, 14-19]	
	Total 1 semester	4		2						

2st semester										
Topic 5	Application of scientific research methods and information technology			2					[2-9, 11, 15-19]	Survey, essay
Topic 6	Information support for scientific research			2					[3-5, 7-12, 14-19]	Survey, test
	Total 2 semester			4						Differentiated credit
	Total hours	4		6						

INFORMATION AND METHODOLOGICAL PART

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Main:

1. Academic Writing: Introduction to Practice: A Study Guide / [T. I. Krasnova et al.]. – Minsk: RIVSh, 2024. – 137 p.
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8. Novikov, A. M. Methodology of scientific research: educational manual / A. M. Novikov, D. A. Novikov. – 4th ed. – M.: URSS: Librocom, 2017. – 270 p.
9. Ovcharov, A. O. Methodology of scientific research: textbook / A. O. Ovcharov, T. N. Ovcharova. – 2nd ed., rev. and additional – M.: INFRA-M, 2023. – 310 p. – (Higher education: Master's degree). – DOI 10.12737/1846123. - ISBN 978-5-16-017366-5. - Text: electronic. - URL:

<https://znanium.ru/catalog/product/1913251> (date of access: 28.05.2026). – Access mode: by subscription.

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11. Shklyar, M. F. Fundamentals of Scientific Research: a tutorial for bachelors / M. F. Shklyar. - 9th ed. - M.: Izdatelsko-torgovaya korporatsiya "Dashkov i K°", 2022. - 208 p. - ISBN 978-5-394-04708-4. - Text: electronic. - URL: <https://znanium.ru/catalog/product/2083277> (date of access: 05/28/2026). – Access mode: by subscription.

12. Yankovskaya, V. V. Organization of scientific research work of students (masters): a tutorial / V. V. Yankovskaya. - 2nd ed., revised. and additional. - M.: INFRA-M, 2023. - 345 p. – (Higher education: Master's degree). – DOI 10.12737/textbook_5ad4a21b16cbe9.92730779. - ISBN 978-5-16-012783-5. - Text: electronic. - URL: <https://znanium.ru/catalog/product/1913521> (accessed: 05/28/2026). – Access mode: by subscription.

Additional:

13. Vodopyanov, P. A. Philosophy and Methodology of Science: a teaching aid for master's students / P. A. Vodopyanov, P. M. Burak; Belarusian State Technological University. - Minsk: BSTU, 2024. - 145 p.

14. Makhan'ko, L. S. History of Accounting and Analysis of Economic Activity: a teaching aid / L. S. Makhan'ko. - Minsk: BSEU, 2024. - 154 p.

15. Methodology and Methods of Scientific Research: a teaching aid for students of higher education institutions / [I. Yu. Ukhartseva et al.]. - Minsk: RIVSh, 2022. - 275 p.

16. Kravtsova, E. D. Logic and Methodology of Scientific Research: a teaching aid / E. D. Kravtsova, A. N. Gorodishcheva. - Krasnoyarsk: Sib. federal university, 2014. - 168 p. - ISBN 978-5-7638-2946-4. - Text: electronic. - URL: <https://znanium.com/catalog/product/507377> (date of access: 05/28/2026). – Access mode: by subscription.

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<https://znanium.com/catalog/product/2018247> (accessed: 28.05.2026). – Access mode: by subscription.

List of questions for differentiated assessment

1. Objectives and tasks of the research seminar.
2. Organization of the research seminar and master's degree students' research.
3. The research seminar and its role in preparing master's degree students in "Accounting, Analysis, and Audit."
4. Concept of the department's research seminar.
5. Current research priorities in accounting, analysis, and audit.
6. The concept of a scientific paradigm, its origins, and current understanding.
7. Paradigms and structure of the scientific community.
8. Rules for formulating the research problem.
9. Justification of the subject and object of the study.
10. Formulation of the problem, goals, and objectives of the study.
11. Originality of the approach and scientific novelty of the study.
12. Formulating hypotheses in economic research.
13. Selecting and justifying research methods.
14. Elements of scientific novelty in the theoretical part of the work.
15. Working with conceptual and categorical apparatus.
16. Hierarchy and interrelationships of terms, concepts, and categories.
17. Fundamentals of constructing classifications.
18. Establishing relationships and patterns.
19. Developing new models, methods, and techniques.
20. Accretion of new knowledge as a result of the research.
21. Elements of originality in the scientific approach.
22. Rules for the presentation of scientific work.
23. The structure of scientific research. Theoretical sources and types of publications.
24. Rules for selecting theoretical sources. References. Bibliography.
25. Stages of research work.
26. Structure of the individual plan.
27. Main scientific activities. Planning the results of research work.
28. Current Issues in Accounting, Analysis, and Auditing.
29. Areas of Accounting Development in the Context of the Transition to International Financial Reporting Standards.
30. Theoretical Foundations, Modern Methods, and Prospects for the Development of Financial and Management Analysis.
31. Problematic Aspects of the Current Stage of Auditing Development in the Republic of Belarus and Abroad.
32. Key Characteristics of a Dissertation. Working with Scientific Literature. Conceptual Framework for Scientific Research.
33. Setting Objectives and Determining a Research Framework for a Master's Thesis.

34. Group Discussion of Master's Students' Intentions for Completing a Master's Thesis.

35. Individual Consultations on Completing Master's Thesis – Preference for Research Methods, Procedure for Collecting and Analyzing Information Necessary for Completing the Thesis.

36. Proving the Scientific Novelty, Significance, and Potential for Practical Application of a Master's Thesis.

37. New object or subject of research: the study of an unexplored area, phenomenon, or process.

38. New methodology or method: the development of original algorithms, tools, or models, or the modernization of existing ones for solving problems.

39. New interpretation (theoretical novelty): a change in classical approaches, views, or the formulation of new hypotheses.

40. Newly obtained results: recorded experimental results, justification for new indicators and criteria.

Organizing Independent Work for Master's Students

Independent work is an important step in acquiring competencies in the academic discipline.

Full-time students are allocated 46 hours for independent work.

The content of independent work includes all topics of the academic discipline from the "Content of Academic Material" section.

The following forms of independent work are used in studying the academic discipline:

- in-depth study of sections, topics, individual questions, and concepts;
- preparing for assessments;
- preparing for seminars, including preparing reports, thematic reports, informational and demonstration materials, presentations, etc.;
- working with educational, reference, analytical, and other literature and materials;
- conducting information searches and compiling a thematic selection of literary and online sources;
- preparing for midterm assessments.

Knowledge Acquisition Quality Assurance

Knowledge acquisition quality assessment is conducted through ongoing assessment and midterm assessment.

Current assessment activities are conducted throughout the semester and include the following assessment methods:

- classroom survey;
- questionnaire;
- essay;
- report;
- presentation preparation.

Current assessment for each academic discipline is conducted three times per semester.

The results of the current assessment for the semester, obtained during the ongoing assessment activities, are assessed using a grade on a ten-point scale and reflected in the current assessment report for the academic discipline.

Students' Requirements for Midterm Assessment

Students are admitted to midterm assessment for an academic discipline upon successful completion of the current assessment (current assessment activities) for the academic discipline covered by the current semester's curriculum.

Interim assessment is carried out in the form of differentiated credit.

Methodology for calculating grades for academic disciplines

In accordance with the Regulation on the rating system for assessing the knowledge, skills, and abilities of BGEU students.

**PROTOCOL OF COORDINATION OF THE CURRICULUM WITH
OTHER ACADEMIC DISCIPLINES OF THE SPECIALTY**

Name of the academic discipline that requires approval	Name of the Department	Proposals for changes to the curriculum content of a higher education institution in an academic discipline	The decision made by the department that developed the curriculum (indicating the date and protocol number)
1	2	3	4