Ministry of Education of the Republic of Belarus

Education establishment «Belarusian State Economic University»

**RESEARCH SEMINAR**

Guidelines

for the specialty 1-25 80 05 «Accounting, analysis and audit»

Master’s program: «International Accounting» and «Accounting and reporting in the context of international financial reporting standards»

2019

Compiled on the basis of the educational standard of higher education

ESHE 1-25 80 05-2019

**COMPILERS:**

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**RECOMMENDED FOR APPROVAL:**

Department of accounting, analysis and audit in the sectors of national economy of the educational institution "Belarusian state economic university»

(Protocol No. \_\_\_\_\_ from \_\_\_\_\_\_\_\_\_\_2019)

Scientific and methodological Council of the educational institution "Belarusian state economic university»

(Protocol No. \_\_\_\_\_ from \_\_\_\_\_\_\_\_\_2019)

**EXPLANATORY NOTE**

Research seminar as part of the curriculum for the II stage of higher education (master's degree), is part of the module "Research work" and is a type of independent work of students.

The result of its development is the formation of master students of the following competencies:

- be able to apply methods of scientific knowledge (analysis, compilation, systematization, abstraction, modeling, data validation, decision making and more) in independent research activities, generate and implement innovative ideas (АC-1);

 - independently study new methods of economic design, research, production organization (АC-2).

 The knowledge and materials accumulated by undergraduates during the research seminar should serve as the basis for the continuation of the research work in the framework of the preparation of the term paper and the master's thesis.

The curriculum in the specialty 1-25 80 05 "Accounting, analysis and audit" for the full-time education for a research seminar provides 90 hours of independent work. The established form of control - credit (3 credits).

The graduating department and the supervisor can determine special requirements for the implementation of training in the framework of a research seminar

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1. **The purpose of the research seminar**

The goal of the research seminar is the formation of a holistic view of the implementation of research activities and mastery of graduate students with methodological tools for research in the field of harmonization of the domestic accounting system with international financial reporting standards, the development of competencies and professional skills of independent scientific work.

1. **Objectives of the research seminar**

The objectives of the research seminar are:

- Organization of independent, managed by a scientific adviser, research activities of master students;

- substantiation of the relevance of the theme of the master's study, aimed at solving significant scientific and innovation-oriented practical problems;

- selection and analysis of literary sources on the topic of the master's thesis, preparation of a critical review of literature in the direction of research;

- the study of existing methodological tools and best practices for solving problems in the field of improving the accounting system and the provisions of international financial reporting standards;

- wording of the main problems on the research topic, which are supposed to be solved in the framework of term paper and dissertation;

- assistance in the formation of the theoretical, legal and empirical foundations of master's research;

- acquisition of skills for public presentation of research results.

1. **Themes and dates of the research seminar**

The topics discussed at the research seminar are determined by the current areas of scientific research in the field of improving the accounting system and the provisions of international financial reporting standards and should be related to the topics of term papers, master's theses and research carried out by the department.

Subjects can be determined in conjunction with branches of departments, as well as on the basis of applications from other organizations, taking into account actual production problems and needs.

Research seminar is held:

- for full-time master students in higher education in the first semester of study;

- Master students correspondence higher education in the second semester.

1. **Forms of events held as part of a research seminar**

The research seminar is included in the training program for the specialty and profiling chosen by master students, and may include activities carried out in the following forms:

- lectures by leading scientists and practitioners;

- round tables;

- disputes;

- training seminars, including those organized by the library;

- discussion of the results of research of master students s;

- scientific conferences of graduate students;

- public defense of the results obtained by master students;

- scientific slam;

- discussion, etc.

Events are organized on the basis of the Department of accounting, analysis and audit in the sectors of the national economy.

Organization of inter-department and university events is possible.

The specific forms of events held as part of a research seminar are determined by the graduating department and approved at a department meeting, usually at the beginning of each academic year.

The scientific results obtained during the seminar are reflected in the form of an annotated report on the event (indicating the date, form and location), and are also discussed at a meeting of the department during the next certification of master students. The report is signed by the head of the graduating department.

1. **The procedure for certification of a graduate student according to the results of a research seminar**

According to the results of the research seminar, master students pass the current certification in the form of a test, which is accepted by the supervisor or a person (s) from the teaching staff of the graduating department, appointed by the head of the department, with the registration of the test report.

The credit is carried out:

- for master students full-time education - at the end of the first semester of study before the start of the winter examination session;

- for graduate students of correspondence education - in the second semester during the spring examination session.

1. **References required to prepare for the research seminar**

The list of literature needed to prepare for a research seminar is determined by the topic of scientific research and is established by the magistrate in agreement with the supervisor.

1. **The list of recommended for use electronic resources**

Legal databases: IPS ETALON, Consultant Plus, BusinessInfo, Normativka.by.

Database of standards IPS "Standard".

Databases of scientific periodicals EBSCO, East View, eLibrary.ru; Grebennikon.

Electronic library systems "University library online" and "DOE".

Information and search portals Findirector.by and PROnalogi.by.

Databases in test access ScienceDirect, Scientific archive, etc.