Ministry of Education of the Republic of Belarus

Education establishment «Belarusian State Economic University»

**GUIDELINES**

**FOR EXECUTING COURSE WORKS**

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:**

D. A. Pankov, head of the Department of accounting, analysis and audit in the sectors of the national economy of the educational institution "Belarusian state economic University", doctor of economic sciences, Professor

Yu. Yu. Kukhto, associate Professor of accounting, analysis and audit in the sectors of the national economy of the educational institution "Belarusian state economic University", candidate of economic sciences, associate Professor;

**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**

Coursework as part of the curriculum of the second level of higher education (master's program) is an integral part of the educational process and part of the module "Research work" and is a type of independent work of master students.

The aim of the course work is to deepen, concretize and systematize the knowledge of master students acquired during the training, to develop skills in the selection, generalization and analysis of scientific information and literature.

The result of its development is the formation of the following competencies in master students of the second stage (master students):

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

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

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

Requirements for the structure and content of term papers are determined in the methodological recommendations for the implementation of term papers.

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

# Topic selection

At the first stage, the first-year master students should choose the topic of the course work, which can form the basis of the master's thesis that he performs in the 1st (2nd) course of study.

 Subject of term papers indicating the proposed supervisors for each topic is prepared and approved by the department. Graduate students are given the right to choose any topic proposed by the department or an initiative topic.

# Preparation of term paper

Preparation of term paper begins with the selection of scientific literature after the approval of the topic of the term paper. For a preliminary study of the literature 2-3 weeks should be given.

Bibliographic literary sources should include scientific articles in foreign and domestic academic publications, books and textbooks, statistics, corporate and research reports, etc. on the topics of the course work. For a preliminary study of the literature 2-3 weeks should be given.

The next step in the implementation of the course work is the preparation of the work plan of the course work. The course work plan should reflect the basic logic of the work, disclose its content and be corresponded with the purpose and objectives.

The search for additional literature, factual material is carried out by the master students on his own, for this it is recommended to use library catalogs, electronic resources of the library of the Belarusian State Economic University, Internet resources, etc.

In the process of working with literary sources, it is advisable for master students to systematize their outgoing data for each scientific source: author (s), title of a book, article or other source, name of publishing house (for articles the name of a periodical or collection of articles), year of publication (for journal articles also journal number is indicated), for Internet resources - the date of placement. It is advisable to include scientific sources of a periodic nature published over the past 5-10 years. Fundamental works that reveal the conceptual apparatus of research do not have a limitation period.

The list of literature is determined by the topic of scientific research and is established by the magistrate in agreement with the head. After a thorough study of the literature collected on the topic, some changes to the initial course work plan are possible, by agreement with the head of the course work.

After selection, analysis and approval by the supervisor of the list of relevant literature, the master students begins writing a term paper.

In the process of doing coursework, consultations are held for master students.

# The requirements for the content of the course work

Course work should consist of an introduction, two or three chapters divided into paragraphs, conclusion, list of literature and applications used in writing the work.

The introduction on 2-3 pages substantiates the choice of the topic of the course work, shows its relevance, formulates the goal, defines the tasks and structure of the work. When detailing the structure of the work, the contents of individual chapters and paragraphs should be briefly disclosed, the methods used for collecting, analyzing and processing information used in it should be noted, and the main information sources should be characterized.

The theoretical part of the course work is the result of the analysis of domestic and foreign literary sources and is a literary review and critical analysis of the considered material.

The empirical part of the course work may include an analysis of the activities of the organization / department, its external environment. The empirical part of the work is inextricably linked with the theoretical part and serves to determine the problem field of the study and formulate possible directions for future research, may include the formulation of the problem, diagnostics of the purpose and objectives of the study; a description of the research methods used and the empirical basis; a description of the research logic, research results, and also data on the practical implementation of the results of the work and the findings, recommendations in practice.

When writing a term paper, special attention should be paid to logical transitions from one chapter to another. Each chapter ends with conclusions that allow us to proceed to the presentation of the following material.

In the conclusion of the course work should make general conclusions and summarize the proposals on the methodology and design of further research or recommendations on the considered management problem. After the conclusion, a list of used literature is given (in compliance with all bibliographic rules of design - see Appendix 4) and annexes. Applications to the course work may include source data, graphic material, documents, voluminous tables, figures, etc.

# Registration of term paper

The structure of the course work includes the following sections:

• title page (the form is given in Appendix 2)

• the content of the work

• textual presentation of term paper (chapters and paragraphs)

• conclusion

• bibliography

• applications (includes practical material used in the work, if it is not placed in the course of presentation).

Coursework is performed on one side of an A4 sheet. On both sides of the sheet there are fields of 20 mm in size, 30 mm on the left and 10 mm on the right. The work must be written in 14 pt., the font used is Times New Roman, line spacing 1.

All sheets of term paper should be numbered in order from the title page to the last page. Number 1 is not put on the title page, number 2 is put on the next page, etc. The serial number is printed in the lower right corner of the page field without any additional characters (dashes, dots).

Each section (chapter, paragraph) in the text should have a heading in exact accordance with Names in the section of the Content of the work.

A new section (with the exception of chapters) can be started on the same page as the previous one, if on this page, in addition to the heading, several lines of text fit.

Tables, figures (graphic and other illustrative material), as a rule, are placed in the course of presentation, after reference to them. They must have a name and corresponding serial number. It is not recommended to transfer tables and figures from one page to another. It is not permissible to break the heading with the table and the figure, placing them on different pages. The rules for the design of tables, formulas, figures are reflected in Appendix 3.

Only generally accepted abbreviations and conventions can be used in the work. Quotes, digital and graphic materials taken from relevant sources should be accompanied by links to them. Links can be made in the form of footnotes at the bottom of the page indicating the author, title of the work, publisher, year of publication and page number where this statement is located, or in brackets immediately after the statement of the source number in the list of references, if it is the content of the entire source, for example, [1]. If a quote is given, then the number of the source, as well as the page or page number, for example, [1, p.2] is given in parentheses. Quotations must be carefully verified and enclosed in quotation marks. The undergraduate is responsible for the accuracy of the data, as well as for the objectivity of the thoughts of other authors.

The volume of direct citation (with quotation marks, indicating the source) should not exceed 20% of the entire text of the course work (without attachments).

The total volume of term paper is from 30 to 50 pages of text. The number of application pages is not included in the total amount of work.

The appendix is the final part of the work, which has an additional, reference value, but is necessary for a more complete coverage of the topic. Each application should start from a new page with the word “Application” in the upper right corner and have a thematic title. If there is more than one application in the work, they should be numbered. The numbering of pages on which applications are given should be continuous and continue the general numbering of pages of the main text. The connection of the main text with applications is carried out through links that are used with the word “see” (see). The reflection of the application in the table of contents is done in the form of an independent section with the full name of each application.

The number of used scientific literature should not be less than 30. The list of used literature and other sources is compiled in alphabetical order:

Course work must be signed by the undergraduate.

1. **The procedure for certification of a graduate student according to the results of the course work**

Term paper must be delivered on time.

The work, which the supervisor recognized as unsatisfactory, is returned for adjustment taking into account the comments made.

The deadline for term paper is announced at the beginning of work on the term paper. If term paper does not surrender by the due date, this is equivalent to a failure to appear for credit. Master students who fail to pass term paper on time without good reason receive an unsatisfactory mark and are considered to have academic debt.

According to the results of the defense of the term paper, undergraduates pass the current certification in the form of a credit t, which is accepted by the supervisor or a person (s) from the teaching staff of the graduating department, appointed (s) by the head of the department, with the registration of the test report.

The credit is carried out:

- for undergraduates full-time education - in the second semester during the spring examination session;

- for graduate students of correspondence education - in the third semester during the fall examination session.

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.

**MINISTRY OF EDUCATION OF THE REPUBLIC OF BELARUS**

**UO "BELARUSIAN STATE ECONOMIC UNIVERSITY"**

Department of accounting, analysis and audit in the sectors of the economy

Specialty 1-25 80 05 "Accounting, analysis and audit"

Profiling «\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_»

**COURSE WORK**

**on the topic**: **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Undergraduate

UTI, \_\_ course, group \_\_\_\_\_FULL NAME\_\_\_\_\_\_\_\_

Supervisor

(position, title) \_\_\_\_\_FULL NAME\_\_\_\_\_\_\_\_

MINSK 20ХХ

**APPENDIX 3. DECORATION OF TABLES, FORMULAS, FIGURES**

 ***Tables***

Tables should have a number and a name that defines their topic and content. Abbreviations in headings are not allowed. When making the table, the word Table is written and its serial number is written in Arabic numerals on the left side of the sheet. No sign is placed. Next is the name of the table (12 point, bold, font used - Times New Roman). The dot at the end of the name is not set. Numbering can be cross-cutting through the entire work or chapter by chapter.In the second case, the table has a double number, the numbers are separated by a dot. If the table does not fit on a standard sheet of paper, it can be given with a continuation on the next page where Continuation of table 1.1 or End of table 1.1 is written. The name of the table. You cannot leave empty spaces in the table columns. If data is not available, then a dash or a word is not. When a table is mentioned in the text, a link is made, for example, (table 1.1). An example of table design is given below.

**Table 1.1 the name of the table**

|  |  |  |
| --- | --- | --- |
| Column name | Column name | Column name |
|  |  |  |
|  |  |  |

 Note - Source:

***Artwork***

The design of the illustration (drawing, graph, functions, etc.) can be as follows:

• image of the illustration in the form of a diagram, graph, etc.

• the inscription Figure and serial number in Arabic numerals: Figure 1.2;

• title of illustration;

• caption text.

At the end of the title or caption text, illustrations do not dot. Numbering of illustrations is allowed both cross-cutting and chapter by chapter. Illustrations in the appendix are often numbered in Roman numerals. If the illustration is commented on in the text, links are given, for example, (Figure 1.1.). An example of the illustration is given below.

|  |
| --- |
| Figure, function graph, diagram, etc. |

**Figure 1.2 Name of illustration**

Note - Source:

**APPENDIX 4. EXECUTION OF BIBLIOGRAPHIC DESCRIPTIONS**

A bibliographic description is a collection of bibliographic information about a document (book, article, abstract, etc.), according to the established recommendations of the Higher Attestation Commission, posted on their official website - https://vak.gov.by/bibliographicDescription to rules intended for identification and general characteristics of the document.

The order in which the list is built is determined by the author. An alphabetical list of descriptions is recommended.

References in the text should be given in square brackets, for example: [1], [3-5], [54, p. 289].