

INTERNSHIP

Course unit title	Internship
Programme	Accountancy and Finance
Year of study	2, 3 year
Academic year	2017./2018.
Level of course unit	Short cycle
Course unit code	PG031
Credit points	18 CP
Number of ECTS credits allocated	27 ECTS 2 Latvian credit points are multiplied by 1.5 to get ECTS credit points
Venue	Commercial organizations/other organizations
The aim of the internship	To facilitate the consolidation of knowledge and professional skills, competence development
Preliminary knowledge	Successfully mastered theoretical courses of the programme
Learning outcomes	<ol style="list-style-type: none"> 1. The ability to prepare the documents of eligible costs incurred and to arrange accountancy ledger, registry with the compliance of accepted accountancy regulations. 2. The ability to prepare the annual financial report in compliance with the accountancy policy at the commercial organization 3. The ability to systematize information on taxes and statistics for the reporting needs. 4. The ability to systematize information for the needs of accountancy 5. The ability to analyse financial indicators of the company
The form of assesment	Defence of placement report.
In order to achieve the aim and learning outcomes of internship the following tasks have been set	<ol style="list-style-type: none"> 1. To offer general characterization of of the commercial organization. Legal form of organization and types of activities. The target market occupied and major groups of customers. The characterization of goods or services. The internal and external characterization of the business environment. Major financial indicators that characterize the commercial organization: balance sheet, the structure of capital, net turnover, the number of employees. The ratio indicating financial profitability, business activity etc. 2. To research and characterize the communication, record keeping organization. Types of software and the aims for their application. The role in internet/ intranet to ensure the business activity. The organization of record keeping: the regulations for document preparation, circulation, storage, archiving and responsibility. The organization of accountancy work: eligible documents, the registry of accountancy, circulation, storage, security and responsibility. Job description of personnel. 3. To research and characterize long term investment, assets, shareholder's equity and liabilities in the accountancy ledger and the reflection of them in financial statements. Long term investments, assets, shareholder's equity and Liabilities, initial recognition, events after initial recognition. The documents certifying deals, their records in synthetic and analytical accounts. The assessment methods applied and the regulation for information disclosure in financial statements (also in financial supplement). The real correspondence of accountancy documents

	<p>The regulations for preparing annual reports and their compliance with the approved accountancy policy in the company. The assessment of financial analysis methods in order to take management decisions. Suggestions to improve the accountancy organizational processes.</p> <p>4. To characterize the taxes paid by commercial organization, the calculation, the production of reports, by supplementing with report samples to the placement report.</p> <p>5. To get acquainted with civil, work and environment safety activities.</p> <p>6. Individual task. Individual task must be linked with the chosen theme of the qualification work. It must be aligned with the research direction of the qualification at BA School of Business and Finance.</p>
<p>Additional sources of information</p>	<p>BAIS https://bais.ba.lv/New/CS/Documents/Internship.aspx: Vispārēja informācija par praksi Prakses procesa organizēšanas kārtība Informācija par prakses pārskatu aizstāvēšanu Prakses LĪGUMS (LV, EN) Prakses apliecinājums (LV, EN) Prakses pārskata titullapa (LV,EN) Prezentācija (Deloitte) - Kā uzvarēt darba intervijā? Prezentācija (CV Online) - CV sagatavošana un sevis prezentēšana potenciālajam darba devējam Darba devēju saraksts https://bais.ba.lv/New/CS/Documents/Regulations.aspx Metodiskie norādījumi patstāvīgo studiju darbu izstrādāšanai un aizstāvēšanai Metodisko norādījumu pielikumi Recenzijas veidlapa https://bais.ba.lv/New/CS/Documents/Topics.aspx Prakses individuālais uzdevums un kvalifikācijas darbs</p>

Programs director:

A. Ziemele