School of Accountancy
ACC 599R Internship Course Syllabus

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Course Description. An internship is approved for on-the-job work experience where accounting knowledge obtained from classroom theory is integrated with actual practical work experiences. Internships provide students with knowledge of career opportunities, help students gain an understanding of the role accounting plays in today’s business environment, and how one might better prepare to be a successful part of the accounting profession. Your goals during this internship are to:

1. Learn through experience the role of accounting and finance in business.
2. Explore and obtain information on accounting career opportunities.
3. Expand upon the theory and concepts taught in accounting and business courses.
4. Network with professionals and identify possible mentors.
5. Return with experiences that will enrich future course work.

Prerequisites. Internship students must have completed the Accounting Jr. Core, and maintain a 3.0 core and overall grade point average. The University requires that ACC 599R must be registered for and approval must be received before the internship work is started. Moreover, the University requires that, in order to receive credit for ACC 599R, students must pay tuition during the semester that they are working on the internship. No exceptions are given to these policies! Students who have completed their undergraduate work at another school must be admitted into the MAcc program before they are eligible for an accounting internship. Also, the School of Accountancy has a policy that ACC 599R is not allowed during the final semester of your degree since finalizing ACC 599R often extends beyond the semester which can delay graduation.

Credit. Students may do an internship for credit or not take any credit. Credit may be from 1 to 3 hours. You must register for 3 credits for the class to count as a MAcc Elective. The number of hours will depend upon:

1. The amount of time (hours) of the internship. Generally, 100 hours of internship work is required per credit hour.
2. Submission of at least one written project per credit hour.
3. Approval by the instructor who determines and approves internship credit.

Be sure that you have checked with the Financial Aid Office on the impact the internship credit hours will have on your scholarship, grants or other financial aid.

Part-Time Work. The School of Accountancy has determined that full-time work is required to create the learning and academic development we desire for this course.
**Enrollment Checklist.** An enrollment checklist is provided at the end of this syllabus. Please refer to this checklist to ensure that you meet the course requirements.

**Grading.** Grades are assessed on the normal scale of A through E. Please note that the School of Accountancy has average grades that are required for MAcc courses. Some students feel that this course ought to be an easy A. In fact, to receive an A in this course, a student must complete all the requirements listed in the table below and stand out as truly exceptional in each requirement. All the requirements shown in the table below will be the basis for your grade!

<table>
<thead>
<tr>
<th>Requirements</th>
<th>Due Dates:</th>
<th>Grade Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>1 Credit Hour</td>
</tr>
<tr>
<td>Enrollment Forms</td>
<td>Before project #1 is accepted</td>
<td>Required for grade</td>
</tr>
<tr>
<td>Project #1: Initial Report</td>
<td>Within two weeks of beginning the internship.</td>
<td>Not required</td>
</tr>
<tr>
<td>Project #2: Analysis Project</td>
<td>At midpoint in the internship</td>
<td>Not required</td>
</tr>
<tr>
<td>Project #3: Reflection Report</td>
<td>By last day of final exams or two weeks after completing internship, whichever is earliest. And at least two days before student evaluation</td>
<td>33 percent</td>
</tr>
<tr>
<td>Employer’s Evaluation</td>
<td>Give to your employer during last week of your internship</td>
<td>33 percent</td>
</tr>
<tr>
<td>Student Evaluation</td>
<td>Within 30 days of return to BYU</td>
<td>33 percent</td>
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</tbody>
</table>

Please note, you will not receive feedback from the faculty as you progress in this course unless something is amiss in fulfilling the requirements. For example, we will contact you if you are missing an assignment or if your assignment is clearly unacceptable for some reason. These should be rare events which will negatively impact your grade. We also assume that the requirements for the assignments are clear enough that coaching along the way should not be necessary to adequately fulfill the requirements.

In addition, we assume that you know how to write effectively and will do your best work in fulfilling each assignment. Our review of your work during the semester will be to ensure that the assignments are reasonable but only from a pass/fail perspective. At the end of the semester we will then evaluate all the content of your assignments and assign a grade based on our perception of how much you put into and got out of the assigned projects and your employer’s evaluation of your work.

Except for the student and employer evaluation, **all internship work must be received by the last day of final exams** in the semester registered for ACC 599R. Assuming some of the requirements have not been met by the end of the semester, because of the University deadlines a
“T” grade is initially recorded. Once all the requirements are completed a final grade will be assigned.

As shown in the table above, a three-credit hour internship requires all of the above requirements. A two-hour internship does not require Project #2. A one-hour internship does not require Project #1 or #2.

**Use of Learning Suite.** All forms are disseminated and all project reports (1, 2, and 3) are submitted via Learning Suite. The Student Evaluation is provided to the internship coordinator at the final student interview. The *Employer Evaluation Form* is emailed directly to 560ptsec@byu.edu. Please do NOT email work and forms directly to the instructor or the teaching assistant (other than the employer who can email the *Employer Evaluation Form* to 560ptsec@byu.edu) involved with this course!

Each project is described below and must be submitted to the instructor through Learning Suite. Each project is identified under the Assignments Tab in the ACC 599R Learning Suite site. Project reports submitted using any other method will not be accepted. Each project should have a cover page which includes:

- ACC 599R
- Project and name
- Date submitted
- Name and E-mail address
- Company Name

The file submitted to Learning Suite needs to use the following naming convention:

LastName_FirstName_Project_Semester

For example: Doe_John_Project 1_Winter 2015

If we do not receive an assignment on time we will notify you.

**Project #1--Initial Report.** The purpose of this report is to help the intern manage expectations for his/her internship. Begin by discussing the objectives and goals agreed upon by the intern and the intern’s supervisor including a specific description of work the intern is expected to do. In addition, include a short history of the firm/company including clients, products, strategy, etc. and a description of the intern’s subunit or division. Finally, discuss how you intend to create real learning value for yourself in your internship. This report is to be 4-5 pages (double spaced) in length and is *due within two weeks of beginning the internship work*. This report must be preceded by submission of all documents and tasks listed in the Enrollment Checklist.

**Project #2--Analysis Project.** The purpose of this project is to perform and report on a deep analysis of some critical aspect of the organization you work for or a client you’ve worked on while working on your internship. It is important to apply this analysis to your previous classroom learning. A pre-approved list of project topics is provided below. (It is best to focus on topics where you have some academic experience.) Other analytical topics may be pursued with
pre-approval by the instructor. If you want to pursue another topic, please email the instructor (dstewart@byu.edu).

- Prepare a flowchart and assess the organization’s accounting and control systems.
- Diagram and analyze a critical operations or inventory process. Discuss improvement opportunities.
- Obtain the last several quarterly or monthly financial reports and prepare a careful financial analysis, including some forward projections.
- Identify the potential ethical issues faced by the organization (both externally with its customers and competitors, and internally with its employees and suppliers/partners). Analyze these issues in the context of a formal ethics model or professional code of conduct (e.g., AICPA Code of Conduct http://www.aicpa.org/about/code/index.html)
- Describe the organization’s HR policies and OB strategy/practices. Compare and contrast these policies and practices with academic theory discussed in the classroom.

This report is to be 4-5 pages (double spaced) in length, not including any exhibits, and is due at the midpoint in the internship.

**Project #3—Reflection Report.** The final report should include a discussion of the work accomplished during your internship, an analysis of what you learned during your internship (both personally and professionally), what impact the experience had on your career objectives, and how the experience might have been improved. You may want to attach copies of some of your work products (be aware of confidentiality) or a log of the assignments you completed. This report should be 4-5 pages (double spaced), not including any attachments of your work products. This report is due within two weeks after the end of your internship or by the last day of final exams in the semester registered for ACC 599R, whichever comes first.

**Student Evaluation Interview.** When you complete the internship and are ready to return to campus, you should contact the TA by email (560ptsec@byu.edu) and schedule an appointment with the internship coordinator, Dr. Stewart. He will briefly discuss your internship, your achievements, lessons learned, etc. You must complete the student evaluation during the first month you return to BYU. You need to bring your completed Internship Evaluation Form with you to this meeting. Note: This form is in the Content section of the Learning Suite website and at the Marriott School Student Courses website—it is not the employer’s evaluation of your work.

**Employer’s Evaluation.** During the last week of your internship, you should give your employer the Employee Evaluation Form. This form is also available in the Content section of the Learning Suite. Do not confuse this with your evaluation of the internship. Your supervisor should complete the evaluation and return it directly to the teaching assistant. Be sure the employer signs and sends the original form directly to the teaching assistant and does not give it to you.

Professional presentation and writing is expected of all projects. Failure to complete one of the internship course requirements by the appropriate deadline will impact your grade.
PREVENTING SEXUAL HARASSMENT

By law, Brigham Young University is obligated to protect its students from gender discrimination, including unlawful sexual harassment, in all programs and activities sponsored by the university. As you embark on your internship, please be aware of what constitutes sexual harassment and what you should do if you encounter it during your internship opportunity.

Definition
Sexual harassment is defined as *unwelcome* sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when:

- Submission to the conduct is made a term or condition of an individual’s employment, or
- Submission to or rejection of the conduct by an individual is used as a basis for employment decisions affecting the individual; or
- The conduct interferes with an individual’s work performance or creates an intimidating, hostile, or offensive working environment.

Examples
Behaviors that contribute to a hostile environment include, but are not limited to:
- Discussing sexual activities
- Telling off-color jokes
- Unnecessary touching
- Commenting on physical attributes
- Displaying sexually suggestive pictures
- Using crude language or demeaning or inappropriate terms
- Using indecent gestures
- Engaging in hostile physical conduct

Appropriate Response
Both employers and employees have a responsibility to prevent and stop workplace harassment. If you experience harassment while participating in a BYU-sponsored internship, report the behavior to your internship coordinator and your experience provider. They will take appropriate action to address and correct the behavior. You may also contact the university’s Equal Opportunity Manager or 24-hour hotline at:

Equal Opportunity Manager
Brigham Young University
Telephone: (801) 422-5895
Email: sue_demartini@byu.edu

Enrollment Checklist
The requirements on this list must be completed in order to be officially enrolled in ACC 599R and before Project #1 (the Initial Report) can be submitted.

- Submit your internship offer letter or employment contract to the internship assistant, Jennifer Maroney, in 560 TNRB.
• Log in to Route Y.
• In the Quick URL text box enter “Intern01”.
• Provide all the information requested in the student internship application (you will be asked information about your employer as well as your contact information, including your address during your internship).
• Submit the application for processing.
• You will receive an email either approving or denying your internship application. Note that the Internship Assistant will not approve your application until you have provided all the information requested in the online internship application including your contact information for the duration of your internship. If the Internship Assistant approves your application, it will be forwarded to the University Internship office for approval.
• You will receive an email for the University Internship Office either approving or denying your internship application. If the University Internship Office approves your application the flag will be removed from ACC 599R and you may then add the internship course through AIM.

International Student Checklist

☐ Check with International Services (http://international.byu.edu/ 422-2695 – 1351 WSC) to see if you qualify for CPT (Curricular Practical Training).

☐ Obtain a letter from your prospective employer.

☐ Obtain a letter from the internship assistant (Jennifer Maroney, 560 TNRB).

☐ Follow the instructions above about completing and submitting the student internship application and registering for the course.

Course Completion Checklist

This list must be completed before your final grade will be submitted to the University. You can verify the record of completion in Learning Suite.

☐ Complete the Enrollment Checklist.

☐ Complete Projects #1, #2, and #3 by the deadlines specified (fewer projects are required if you are registered for fewer than three credit hours).

☐ Deliver the Employee Evaluation Form to your employer and confirm that it has been returned to 560ptsec@byu.edu.

☐ Set up an interview time with Dr. Stewart by emailing 560ptsec@byu.edu.

☐ Take the Student Evaluation form with you to the interview with Dr. Stewart.