ACCOUNTING INTERNSHIP REQUIREMENTS
for ACCT4605 and ACCT6405

Georgia College & State University requirements for internships:

1. Undergraduate students must have a minimum cumulative grade point average of 2.5. Graduate students must have a minimum cumulative grade point average of 3.0.

2. Undergraduate students must have completed all Core Curriculum requirements in Areas A-E (60 semester hours) and successfully completed both parts of the Regents’ Exam.

3. Undergraduate students must have completed six hours in an officially declared major, have the recommendation of the major department, and have been assigned a faculty coordinator to oversee the internship.

The College of Business additional requirements:

1. An Accounting Internship Application, must be submitted and approved by the department chair (or a faculty member designated or approved by the department chair). The department may set up specific requirements for internship eligibility in addition to these College of Business internship requirements. The Application can be found at the department website.
   a. The internship will provide a background or learning experience appropriate for the discipline.
   b. To receive semester hours of credit, the internship will include a minimum number of hours worked as specified below in Academic Credit for Internships.
   c. Students cannot receive credit for internships in a firm or organization for which they are already employed. The intention is that the internship be a new learning experience that is appropriate for the discipline.
   d. The internship cannot be in a firm or organization for which a relative is the owner or supervisor.

2. An Employer Verification Letter, signed by the organizational representative, must be submitted with Internship Application. This form can be found at the department website.

3. The College of Business requires that a Summary Report be submitted to the department chair or designated faculty member at the end of the internship, no later than the final day of classes for the semester. This written report must be submitted before a grade will be assigned for the internship course by the department chair or designated faculty member.
**Academic Credit for Internships**

*Students must work a minimum of 40 hours per semester hour of credit received*

Internship site supervisors and academic department coordinators reserve the right to require students to work more, *but not less*, than these minimum hours no matter the number of hours credit received by the student. Students completing a full-time internship in the spring semesters may be awarded 6 semester credit hours with approval by the department chair.

<table>
<thead>
<tr>
<th>Credit Hours Earned</th>
<th>Minimum Work Hours Required</th>
<th>Weeks in Semester</th>
<th>Min. Hrs. per Week to Work</th>
<th>Min. Hrs. per Week Rounded</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>40</td>
<td>15</td>
<td>2.67</td>
<td>3</td>
</tr>
<tr>
<td>2</td>
<td>80</td>
<td>15</td>
<td>5.33</td>
<td>6</td>
</tr>
<tr>
<td>3</td>
<td>120</td>
<td>15</td>
<td>8.00</td>
<td>8</td>
</tr>
</tbody>
</table>

**Grading**

Your grade will be determined as follows:

- 60% - Employer evaluation of student performance
- 40% - 10 page, Summary Report

**Employer Evaluation**

**DUE: Last day of classes for the semester.**

At the end of the internship the student’s supervisor will evaluate the student in the following categories:

**Academic Evaluation:** The student was well-prepared for this experience in terms of (a) Overall academic training; (b) Preparation in academic major; (c) Basic skills (written/verbal); (d) Maturity.

**Performance Evaluation:** Professional attitude; Relations with others; Ability to learn; Initiative; Quality of work; Quantity of work; Attendance; Punctuality, Overall performance.

**NOTE:** The student intern is responsible for requesting this evaluation from the student's supervisor. This evaluation is due by the last day of class of the internship semester.
Summary Report on Internship Experience

DUE: Last day of classes for the semester.

The report should be 10 pages, double spaced, excluding appendices. The report should be structured as follows:

Title Page: Name and location of company, dates of internship, number of work hours completed, student’s name, supervisor’s name, faculty coordinator’s name.

Table of Contents:

Section 1: A brief description of the company and the department where the student worked. Include a discussion of the products/services provided by the company, the competitive environment, the mission of the company, and an organizational chart.

Section 2: A brief description of the tasks carried out by the student during the internship.

Section 3: A reflection on what was learned about management, teamwork, and the workplace.

Section 4: A self assessment of (a) skills and knowledge required during the internship; (b) new skills and knowledge developed during the internship; (c) skills and knowledge in need of further development/improvement.

Section 5: A general reflection on the internship experience (general comments, observations, both positive and negative, how the internship experiences will be helpful for career, lessons learned in the internship experience, etc)

Section 6: Appendices: (A) Ethical Dilemma Questionnaire (See below) (B) Daily log of activities (C) Updated student resume (D) One piece of advice for a brand new intern

Internship Ethical Dilemma Questionnaire

1. During this internship, did you encounter any ethical dilemmas? If so, please briefly describe them below.

2. Please briefly describe how you handled these dilemmas.

3. Do you feel the courses you have taken here at GCSU helped prepare you to deal with these ethical dilemmas? If so, please tell us how.
**Daily Log of Activities**

You must complete the log for each day you work. At the end of each week your supervisor at your internship work site should review your documentation and sign that you have worked the number of hours indicated on the log. The daily log of activities should be included as an appendix in your summary report.

**Example of Daily Log of Activities**

<table>
<thead>
<tr>
<th>Day/Date</th>
<th>Hours</th>
<th>Description of task(s) performed:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mon - 8/25</td>
<td>4</td>
<td>Bank reconciliations</td>
</tr>
<tr>
<td>Wed – 8/27</td>
<td>2</td>
<td>Reviewed personal tax returns</td>
</tr>
<tr>
<td>Fri – 8/29</td>
<td>2</td>
<td>Reviewed personal tax returns</td>
</tr>
<tr>
<td><strong>Total Hours for Week</strong></td>
<td><strong>8</strong></td>
<td></td>
</tr>
</tbody>
</table>

Supervisor: JELankstone

Revised: July 2020