ACCOUNTING INTERNSHIP REQUIREMENTS
for ACCT4605 and ACCT6405

All students doing Internships on the campus of Georgia College & State University are held to the following requirements:

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

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

These additional provisions are required for credit granted for internship courses in the College of Business:

1. Before students can register for internship course credit in the College of Business, the department chair (or a faculty member designated or approved by the department chair) must agree to supervise or coordinate the internship, including approving the internship employer. The department chair shall determine whether the proposed internship is appropriate according to the following guidelines:
   a. The department may set up specific requirements for internship eligibility in addition to these College of Business internship requirements.
   b. The internship will provide a background or learning experience appropriate for the discipline.
   c. To receive semester hours of credit, the internship will include a minimum number of hours (per week and total for the term) as specified below in Academic Credit for Internships.
   d. 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.)
   e. The internship cannot be in a firm or organization for which a relative is the owner or supervisor.

2. An Employer Letter of Agreement for Internship, signed by the organizational representative, must be submitted with other internship paperwork. A copy of the form can be found at the end of this document.

3. The College of Business requires that the written 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 each 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% - Written report

**Employer Evaluation**

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 Department of Accounting will send an evaluation form to the supervisor before the end of the internship period.
**Written Report on Internship Experience**

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

The report should be typed and approximately 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.

**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 written 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