



**Manning School of Business  
Accounting Internship ACCT 4790  
Syllabus**



Instructor: Prof. Cassandra Rohland, Ph.D., CPA

Office: PTB 312

Office Hours: By appointment <https://sites.uml.edu/cassandra-rohland/appointments-events/>

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## COURSE DESCRIPTION

ACCT 4790 Accounting Internship (3 credits). The accounting internship provides an opportunity for students to apply knowledge of accounting gained in the classroom to the professional world of accounting and learn through thoughtful engagement in variety of accounting capacities. Students are expected to spend a minimum of 120 hours during the semester at the internship site, and to have a designated supervisor on site, as well as a faculty supervisor overseeing their work and ensuring it is a meaningful learning experience.

## PLACE IN CURRICULUM

The Accounting Internship (ACCT 4790) is a three-credit course that counts as a Manning School of Business (MSB) elective with a grade of Satisfactory (S) or Unsatisfactory (U). The internship course may not be used as an accounting elective for a letter grade. Also, the internship may not replace a required accounting course (e.g., Intermediate, Cost Accounting, AIS, etc.).

The prerequisite for the accounting internship is the completion of all Manning School core requirements and at least one upper-level Accounting course with a grade of "C" or higher. The Department also reserves the right to establish other requirements (e.g., a minimum GPA) before approving an internship. Exceptions to the MSB core completion requirement may be made in certain situations.

Note that the Accounting Internship is different from the Cooperative Education (Co-op) course which is administered through Career Services.

## COURSE MATERIALS

Access to email is necessary.

## COURSE OBJECTIVES

The internship program is designed to give students an opportunity to combine their formal academic preparation with an exposure to the accounting profession. The objective of the Accounting Internship program is to provide students with a professional accounting working environment which is essential for



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a deep understanding of the application of accounting theories, concepts, and procedures. In addition to being beneficial to students upon graduation, the internship experience is meant to be beneficial to students during the remainder of their time in the Accounting program. After an internship, students are often more confident in expressing their opinions about the profession and related issues and students are more aware of the skills needed to be successful in the accounting profession.

## **COURSE REQUIREMENTS & EVALUATION**

An initial meeting with Professor Rohland (the accounting internship coordinator) must take place by the end of the second week of your internship unless other arrangements have been made with the accounting internship coordinator. You must also notify the coordinator when you have reached the required hours for your internship class (120 hours). Students should also contact the accounting internship coordinator anytime they need assistance or have a question. Students may also be asked to meet with the coordinator to discuss their final paper submission.

The Accounting Internship class is graded on a Satisfactory (S)/Unsatisfactory (U) basis and failure to complete ANY ONE of the requirements may result in earning an Unsatisfactory grade. Satisfactory grade include A's, B's and C's. Any grade lower than a C (i.e., C-, D's and F's) are considered Unsatisfactory grades.

Your grade is based on fulfilling the following

1. Complete and submit the Interim report
2. Complete and submit the Final Report
3. Receipt of the completed Supervisor's evaluation
4. A site visit may also be conducted at a mutually convenient time for the firm and UMass Lowell accounting internship coordinator. The possibility of the site visit is included on the application form signed by both the intern and the representative of the hiring firm.

An intern working at a public accounting firm is considered a "member in public practice," and subject to all the applicable rules of professional conduct, including rules relating to non-disclosure of confidential client information. The primary professional standard covering client confidential information is the AICPA Code of Professional Conduct, Rule 301 – Client Confidential Information. The rule states "A member in public practice shall not disclose any confidential client information without the specific consent of the client."

The rule applies to you both while you are an intern and after you complete your internship in public accounting. The professional requirements regarding confidentiality dictate that you should avoid using actual client names when writing about your internship experiences in your reports. Instead, use terms such as "Client X" or "a large service firm". Avoid types of information that would enable the reader to identify clients or recreate confidential information. Your on-site internship supervisor should be able to help you with issues related to this and if you have any questions about this please do not hesitate to talk to me.



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## COURSE CALENDAR

The due date for the interim and final reports will be set by mutual agreement between the internship coordinator and intern. It is the intern's responsibility to propose the two dates and seek approval by the coordinator. The interim and final report submissions must be at least 3 weeks apart in time.

The intern is responsible for notifying the coordinator when the required hours for the internship class has been met (120 hours) even if the internship period is not completed.

## COURSE LOGISTICS

An internship during a semester will be included in your fall or spring course schedule, whichever applies, while an internship that runs through the summer will usually be included as part of your listed upcoming fall courses. Internships that run between parts of two semesters (e.g., November-March), or a semester and a summer, may also be accommodated. No more than three credits (i.e., one internship course) will be available to a student across all departments of the Manning School of Business.

## REQUIRED REPORTS

An interim and a final report and supporting documentation are required.

The interim report will include the cover page (see below) and your responses to questions 1 through 14 plus a tentative list of the reports, form, spreadsheets, or other documents that you plan to provide with your final report as samples of your work. Do not include the reports, etc. in the interim report. These will be part of your final report. If there are too many or not enough (we usually look for 6-8 items), or if I see any other problems, I will contact you.

The final report will include the cover page (see below), responses to all the questions, and supporting reports and documentation. Provide an updated version of responses to questions 1 through 14 and respond to questions 15 through 20. Provide redacted samples of work you performed during your internship. The final report is expected to be 9-10 single-spaced pages. This range does not include the cover-page or work samples.



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## Questions

1. Introduction. Tell us a bit about yourself and background. Explain how you found and obtained this internship.
2. Type of business or organization you are interning for including a brief history of the organization, major products and/or services, major customers or demographics the company targets and any other notable facts regarding the organization.
3. Why did you decide to do an internship?
4. Explain at least 3 specific learning outcomes or objectives you hope to achieve your internship
5. Describe in detail your major work duties, assignments, projects (reference work samples in this section).
6. Explain how each of your internship duties or projects is necessary to the business.
7. How did the Manning accounting curriculum prepare you (or not prepare you) for the internship?
  - Have you made connections between what you have learned in school and the skills or knowledge used at the internship? If so, explain those connections, if not then explain why not.
    - That is, what skills or knowledge learned in your accounting and business courses that were most relevant to your internship as well as how and why they were relevant?
  - Are your experiences reinforcing what you have learned in school?
  - Were there experiences that revealed new concepts, techniques or skills that you haven't yet encountered in school?
  - Discuss at least two areas where additional preparation could have helped you do a better job as an intern.
8. Explain the specific types of software utilized during your internship, including some explanation of how that software was utilized in your work. Did you have prior exposure to the software? Where did you obtain that exposure? Classes? Prior work? High school?
9. A description and discussion of any business analytics tools utilized during your internship or any business analytics projects worked on during the internship. If you did not encounter business analytics during your internship, indicate that in your paper and proceed to next question.
10. Any technical research you undertook during your internship. If you did not complete any technical research, indicate that in your paper and proceed to the next questions. Indicate how many research projects you worked on and which research databases were utilized. Please summarize one research project you worked on in a paragraph or two.
11. Describe your initial orientation and training including your initial impressions of the company and internship.
12. Describe the management environment at the internship. Include aspects of supervision, general management structure and effectiveness of your internship.



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13. Describe the most motivating or exciting aspects of the internship. Describe the most discouraging aspects of the internship.
14. Describe the most challenging aspects of the internship.
15. Was your internship experience what you expected? Describe how it met or did not meet your expectations.
16. For each outcome or objective you explained in the introduction of your paper, describe how the internship fulfilled or didn't fulfill the goal.
17. What advice would you give UMass Lowell students regarding accounting internships?
18. Describe how your internship experience will influence the remainder of your college career
19. Describe how your internship experience likely will influence your future professional path or planning
20. Conclusion. Summarize your main 'take away' thoughts from your internship experience



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## COVER SHEET

Your interim and final reports should be emailed to Professor Rohland by the date agreed upon by you and the accounting internship coordinator at the beginning of the internship period. Both reports should have the following “cover sheet” as page 1.

### PAGE 1: Factual Data (see example below)

1. Your name, mailing address, telephone number and semester standing at beginning of internship (e.g., senior, 4<sup>th</sup> year, second semester junior, etc.)
2. Name, mailing address, telephone number, and basic business of your company or organization.
3. Name, title, email, and telephone number of your supervisor(s).
4. Beginning and ending dates of the internship  
Average number of hours per week worked  
Approximate total hours expected for the internship period.
5. Hourly (or other) rate of pay (if any) and approximate gross wages for the internship period.
6. Your title (if any)  
Job description  
Note whether there have been any changes from that on the application to your title, duties, and responsibilities during the internship period so far.

Please provide the required on page one. Page one should include JUST the requested information in the following format:

#### Intern

Your name  
Your address  
Your phone  
Your semester standing

#### Company

Accountants Associates, LLC  
100 Tax Road  
Lowell, MA 01834

#### Supervisor

Mr. Gaap, Manager at Accountants Associates, LLC  
MGAAP@AAL.net  
978-934-1040 office  
978-934-1041 cell

#### Internship Time Details

September 15, 20XX to December 15, 20XX  
Average number of hours per week has been 12 hours  
Approximate total hours for this internship is expected to total 145 hours

#### Internship Wage Information

My hourly rate of pay is \$15 per hour and I expect to earn gross wages of approximately \$1,800 for the period September 15 to December 15



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**Internship Job information**

My title is Intern in the tax department.

**Interim to Final Report**

No changes have been made since I completed my application or interim report (or what changes occurred)



Learning with Purpose



To be completed by supervisor
FINAL STUDENT EVALUATION

Student: \_\_\_\_\_ Organization: \_\_\_\_\_

- 0 Unsatisfactory (Never demonstrates this ability/does not meet expectations; "F")
1 Needs Improvement (Seldom demonstrates this ability/rarely meets expectations; "D" )
2 Acceptable (Often demonstrates this ability/usually meets expectations ; "C")
3 Commendable (Usually demonstrates this ability/often exceeds expectations; "B")
4 Exceptional (Always demonstrates this ability/consistently exceeds expectations; "A")

NOTE: If any criterion is not applicable (NA) to this internship experience, please leave the response blank and write in NA

Table with 5 columns for rating (0-4) and rows for various skill categories: A. Ability to Learn, B. Reading/Writing/Computation Skills, C. Listening & Oral Communication Skills, D. Creative Thinking & Problem Solving Skills, E. Professional & Career Development Skills, F. Interpersonal & Teamwork Skills, G. Organizational Effectiveness Skills.





Learning with Purpose

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**H. Basic Work Habits**

1. Reports to work as scheduled and on-time	0	1	2	3	4
2. Exhibits a positive and constructive attitude	0	1	2	3	4
3. Dress and appearance are appropriate for this organization	0	1	2	3	4

**I. Character Attributes**

1. Brings a sense of values and integrity to the job	0	1	2	3	4
2. Behaves in an ethical manner	0	1	2	3	4
3. Respects the diversity (religious/cultural/ethnic) of co-workers	0	1	2	3	4

**J. Industry-Specific Skills**

What technical skills or competencies do you feel are important to the profession or career-field (represented by your organization) that have not been previously listed in this evaluation? Please list these skills below and assess the internship student accordingly.

1.	0	1	2	3	4
2.	0	1	2	3	4
3.	0	1	2	3	4

**K. Employment Period:** Have you invited this student to continue with your organization? If yes, in what capacity? Continuing FT Internship\_\_\_\_\_ Continuing PT Internship\_\_\_\_\_ Professional Hire\_\_\_\_\_ Other\_\_\_\_\_

**L. Comments:** (Please feel free to attach additional comments on separate sheet.)

**. Overall Performance** (if I were to rate the student at the present time)

Unsatisfactory		Poor			Average			Good		Outstanding	
0	1	2	3	4	5	6	7	8	9	10	
( F	D	D+	C-	C	C+	B-	B	B+	A-	A)	

Approximate total number of hours the student interned \_\_\_\_\_

Evaluator's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Title/Position: \_\_\_\_\_ Telephone: \_\_\_\_\_

Note: Please return this evaluation to  
Cassandra Rohland, Internship Coordinator at [Cassandra\\_Rohland@uml.edu](mailto:Cassandra_Rohland@uml.edu)  
Phone: 978-934-5419 Cell: 860-833-6670 Fax: 978-934-3035.  
Thank you!