

ANGELO STATE UNIVERSITY  
Department of Accounting, Finance and Economics  
ACCT 4371 Internship in Accounting  
Spring 2022

## Course Description/Overview

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Students will participate in a structured work experience.

### Prerequisite

Permission of Instructor

Before the internship:

- Student must identify and receive an offer for an Internship job.
- Student must complete an Internship Application and obtain the employer's signature.
- The employer must provide the objectives to be met during the Internship. Internship Objectives and Training Program form can be used for this purpose.
- Student must complete an ASU Student Activity Release Form.

### Course Technology

- Internet access is necessary.
- Course materials may be found on the University's Blackboard system at <http://blackboard.angelo.edu>.

### Class Meeting Times

Regular check-ins – appointment times to be determined  
Instructor may also make site visit to place of business

### Technical Support

The Technology Service Center (TSC) may be contacted by calling (325) 942-2911 or 1-866-942-2911 or by email at [helpdesk@angelo.edu](mailto:helpdesk@angelo.edu)

## Faculty/Instructor Information

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Renee Foshee, JD, LLM, CPA

*Assistant Professor of Accounting*

Office: Rassman Building Room 256

Phone: 325-486-6407

E-Mail: [renee.foshee@angelo.edu](mailto:renee.foshee@angelo.edu)

Office Hours:

By appointment (e-mail to schedule). Appointments may be by phone or online.

Monday & Wednesday 10:00 am – 12:30 pm

Tuesday & Thursday 10:45 am – 12:30 pm

## Course Objectives

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### Learning Objectives:

Course objectives:

- Expose students to real-world professional practice of accounting
- Apply accounting and/or tax concepts and theories to real-world decision-making
- Assist student development of skills such as technology, teamwork, and communications
- Enhance student knowledge in an area of accounting
- Introduce students to professional role models who can provide guidance, feedback, and examples of workplace behaviors

Student will:

- Obtain exposure to practice of accounting
- Apply knowledge and learn skills in the practice of accounting
- Engage in practical problem-solving using critical thinking skills
- Enhance academic education through real world experience

### Expectations/Responsibilities of the student during the internship:

- Student must be dependable, punctual, and professional in their internship activity.
- Student must dress in a manner appropriate for the position in the business while engaging in the internship activity. (Follow the guidelines of the employer.)
- Student should understand that he/she represents that business as an employee and must accept the responsibilities of the position.
- Student will be evaluated by his/her supervisor at the business and by the Faculty representative at the conclusion of this internship.

### Internship Requirements:

- The expectation is that the student will spend a minimum of 200 hours of internship work during the semester. This work can be face-to-face, online, or a combination of methods. Internship can be a full-time job or a part-time job.
- The internship should be directly related to the field of accounting. There are at least 12 areas within accounting: financial accounting, managerial accounting, tax accounting, cost accounting, not-for-profit accounting, accounting information systems, forensic accounting, governmental accounting, auditing and assurance services, budgetary accounting, international accounting, and accounting education. In addition, practitioners in some of these fields specialize in planning or consulting. There are many options for a future accountant.
- The internship should be more than a clerical position. An important feature of an internship is an opportunity to engage in practical problem-solving and to use

- critical thinking skills. This is an opportunity apply knowledge of accounting and tax standards to determine the best accounting and/or tax treatment.
- According to the AICPA, employers demand that accountants have strong communication skills which include verbal and interpersonal skills. Internships are an opportunity to witness, learn, and practice business communication skills.

### Assignments:

- Student must keep a diary or journal that includes a chronological list of all work experience gained in the internship. The diary for the week must be submitted on Blackboard.
- During the semester, student and faculty will participate in check-in meetings. These will be arranged at a mutually agreeable time and place.
- Some readings may be assigned on Blackboard that support and/or relate to the internship experience.
- Student must write a paper demonstrating the knowledge gained from the work performed and the employer's training program. It should describe various tasks assigned, how the entire experience integrates with the intern's academic work, how academic work prepared the student, what academic work could have helped prepare the student, what the student is bringing back to academic work from the internship, and also contain the intern's evaluation of the internship. The paper must be a minimum of 1,500-2,000 words (about 8-10 pages) in length and include a title page, a table of contents, headings and subheadings, and footnotes as appropriate. Organization, spelling, and grammar are important. Because the Texas State Board of Public Accountancy may request a copy, the paper must meet high standards.

### After the Internship:

- Employing firm must provide a written description of the duties performed by the student and the supervision given to the student. Intern's Duties and Supervision form can be used for this purpose.
- Employing firm must provide a written evaluation of student's performance.
- Student must maintain copies of the application forms, diary, Duties and Supervision form and written evaluation after the end of the internship. When the student applies for eligibility to take the CPA exam, the documentation must be made available to the Board of Public Accountancy upon request.

### Assessment Methods

A pass or fail grade will be assigned by the instructor based on input on student performance and upon submission of all required documents, as described above, by the last official day of the semester.

If, for some reason, you are not able to complete the internship, it is your responsibility to communicate with the employer and with the faculty coordinator.

The last day to drop this class is **Thursday, April 28, 2022**. You are the only one that can drop you from this course. I cannot drop you from the course.

Failure to complete the internship and/or failure to submit the required documentation with the appropriate signatures will result in a Failing grade for the course.

## **Course Textbook and Required Readings**

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There is no textbook required for this course.

Some readings may be assigned and will be provided to you as PDF, in MS Word format, or as a link in Blackboard.

## **Course Policies**

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### ***Academic Honesty and Integrity***

Angelo State University expects its students to maintain complete honesty and integrity in their academic pursuits. Students are responsible for understanding and complying with the university Academic Honor Code, which is in both print and web versions of the ASU Student Handbook.

Academic integrity is expected. This includes, but is not limited to, any form of cheating, plagiarism, unauthorized sharing of work, or unauthorized possession of course materials. The professor assumes that all students can be trusted. Please do not violate this trust. Violation of academic integrity will result in a failing grade for the course.

It is the professor's intention to be as fair and impartial as is humanly possible. Therefore, all students will be asked to adhere to the same set of guidelines and rules UNLESS there are disabilities or documented extenuating circumstances that have been discussed with the professor and the Student Life Office. Please make sure you inform the professor as soon as any situation arises. Do NOT wait until the problem is compounded by poor class performance, poor attendance, etc.

### ***Plagiarism***

Plagiarism is a serious topic covered in ASU's Academic Integrity policy in the Student Handbook. Plagiarism is the action or practice of taking someone else's work, idea, etc., and passing it off as one's own. Plagiarism is literary theft.

In your discussions and/or your papers, it is unacceptable to copy word-for-word without quotation marks and the source of the quotation. It is expected that you will summarize or paraphrase ideas giving appropriate credit to the source both in the body of your paper and the reference list.

Papers are subject to be evaluated for originality via Turnitin. Resources to help you understand this policy better are available at the ASU Writing Center.

### ***Copyright Policy***

Students officially enrolled in this course should make only one printed copy of the given articles and/or chapters. You are expressly prohibited from distributing or reproducing any portion of course readings in printed or electronic form without written permission from the copyright holders or publishers.

### ***Code of Ethics***

Students, faculty, administrators and professional staff of the College of Business should always:

- Be forthright and truthful in dealings with all stakeholders
- Take responsibility for one's actions and decisions
- Serve as an example of ethical decision-making and behavior to others
- Admit errors when they occur, without trying to conceal them
- Respect the basic dignity of others by treating them as one would wish to be treated

### ***Courtesy and Respect***

Courtesy and respect are essential ingredients to this course. We respect each other's opinions and respect others' points of view at all times while in our class sessions. The use of profanity and harassment of any form is strictly prohibited (Zero Tolerance), as are those remarks concerning one's ethnicity, life style, religion, etc., violations of these rules will result in appropriate disciplinary actions.

### ***Accommodations for Disability***

ASU is committed to the principle that no qualified individual with a disability shall, on the basis of disability, be excluded from participation in or be denied the benefits of the services, programs or activities of the university, or be subjected to discrimination by the university, as provided by the Americans with Disabilities Act of 1990 (ADA), the Americans with Disabilities Act Amendments of 2008 (ADAAA), and subsequent legislation.

Student Affairs is the designated campus department charged with the responsibility of reviewing and authorizing requests for reasonable accommodations based on a disability, and it is the student's responsibility to initiate such a request by emailing [studentservices@angelo.edu](mailto:studentservices@angelo.edu), or by contacting:

Mrs. Dallas Swafford  
Director of Student Development  
Office of Student Affairs  
University Center, Suite 112  
325-942-2047 Office  
325-942-2211 FAX  
[Dallas.Swafford@angelo.edu](mailto:Dallas.Swafford@angelo.edu)

### ***Student absence for religious holidays***

As stated in the Angelo State University Operating Policy and Procedures (OP 10.19 Student Absence for Observance of Religious Holy Day), a student who intends to miss class to observe a religious holy day should make that intention known in writing to the instructor prior to the absence. A student who is absent

from classes for the observance of a religious holy day shall be allowed to take an examination or complete an assignment scheduled for that day within a reasonable time after the absence.

### *Course Drop*

To view information about how to drop this course or to calculate important dates relevant to dropping this course, you can visit [http://www.angelo.edu/services/registrar\\_office/course\\_drop\\_provisions.php](http://www.angelo.edu/services/registrar_office/course_drop_provisions.php).

### *Incomplete as a Course grade*

As stated in the Angelo State University Operating Policy and Procedure (OP 10.11 Grading Procedures), the grade "I" is given when the student is unable to complete the course because of illness or personal misfortune. For undergraduates, an "I" that is not removed before the end of the next long semester automatically becomes an "F". A graduate student will be allowed one year to remove a grade of "I" before it automatically becomes an "F". To graduate from ASU, a student must complete all "I's".

### *Grade Appeal Process*

As stated in the Angelo State University Operating Policy and Procedures (OP 10.03 Student Grade Grievances), a student who believes that he or she has not been held to appropriate academic standards as outlined in the class syllabus, has experienced inequitable evaluation procedures, or inappropriate grading practices, may appeal the final grade given in the course. The burden of proof is upon the student to demonstrate the appropriateness of the appeal. A student with a complaint about a grade is encouraged to first discuss the matter with the instructor. For complete details, including the responsibilities of the parties involved in the grade appeal process and the number of days allowed for completing the steps in the process, see Operating Procedure 10.03 at: <http://www.angelo.edu/content/files/14196-op-1003-grade-grievance>.