DePaul University
School of Accountancy & Management Information Systems
ACC 393/690: Internship in Accountancy

Faculty Director: Dr. John T. Ahern, Jr.
jahern@depaul.edu

Program Administrator: Brian Maj
bmaj@depaul.edu

Course Description
The Internship in Accountancy course provides students an opportunity to translate their academic training into real world practice and to gain an overall perspective of how their chosen major operates in business organizations. Internships are usually (but not necessarily) executed in a large, multi-departmental corporation or public accounting firm which allows the students to experience the cross-functional challenges of modern organizations. Students obtain valuable professional experience and begin the process of networking with area businesses and professionals. Job responsibilities are expected to involve the application of knowledge and skills that you have acquired in your formal academic studies.

Internship/Job Guidelines
The Career Center helps students to locate employment and internships, and provides practical professional career counseling. Internships and jobs can be found through http://depaul.experience.com. Students may also visit DPC 9500 for job placement assistance and/or career counseling.

• The internship or job should involve the application of accounting responsibilities. Finance, management, marketing, or economics internships will not be approved.
• The internship may be paid or unpaid, but it must involve at least 20 hours per week for the full quarter (a total of 200 hours). This can be spread out in various hour segments if you are part-time or full-time.
• The internship or job must be held concurrently with the quarter. You may not use a previous job to fulfill this course. If the job has not yet begun at the start of the quarter, please contact the professor for assistance.

Enrollment Guidelines
This course assumes that you already have an internship or will have an internship by the start of the quarter. If you do not have an internship that has started by the beginning of the quarter, then you should reenroll in a future quarter. If you fail to complete the Internship Contract by the end of the first week, it will be assumed that you do not have a position in accounting and you will be dropped from the course automatically.

Undergraduate students: Enrollment is open to all undergraduate students and does not require pre-approval or department consent. ACC 393 counts as an open elective and fulfills the Liberal Studies Program Junior Year Experiential Learning (JYEL) domain requirement. For specific questions regarding degree progress and/or program requirements, visit the college office in DPC 8500.

Graduate students: Enrollment is open but students are strongly encouraged to consult an advisor in the college office (DPC 7900) to ensure that this course applies to their degree program.

International Students: International students seeking employment eligibility under student visa guidelines should visit the International Centre (DPC 9300) for assistance. Students with F-1 and J-1 visa status are eligible to work off campus only after obtaining specific employment authorization from the Office for International Students and Scholars located in the International Centre. Permission to engage in off-campus employment must be obtained in advance of beginning employment, even if it is for purposes of fulfilling an internship requirement.
**Course Due Dates**  
*Specific dates will be posted on D2L.*

Internship Contract: Upon enrollment or by end of week 1*  
Work Journal 1: Due end of week 5  
Research Topic: Due end of week 5  
Work Journal 2: Due end of week 10  
Research Paper: Due end of the quarter

* Failure to complete the Internship Contract by the end of the first week of class will result in an automatic drop from the course.

**Course Assignments**  
*Since this is a field/online course, all assignments and written work will be submitted to the Dropbox in Desire2Learn. In-person submissions are not accepted. All written work is expected to be submitted on time. Late work will be subject to grade deductions. Extensions for late research papers are only granted for extenuating circumstances such as a medical situation or other personal matters and must be approved ahead of time. Failure to do so may result in a zero for that assignment.*

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<tr>
<th>Assignment</th>
<th>Points</th>
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<tbody>
<tr>
<td>Internship Contract</td>
<td>5</td>
</tr>
<tr>
<td>Work Journal 1</td>
<td>20</td>
</tr>
<tr>
<td>Research Topic</td>
<td>5</td>
</tr>
<tr>
<td>Work Journal 2</td>
<td>20</td>
</tr>
<tr>
<td>Research Paper</td>
<td>50</td>
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<tr>
<td>TOTAL:</td>
<td>100</td>
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Grading Scale:  
90-100 A  
80-89 B  
70-79 C  
60-69 D  
0-59 F

**Internship Contract**  
The Internship Contract is located on D2L and must be completed by the end of the first week.

**Work Journal**  
You will maintain a work journal detailing three aspects of your position. The length of the work journal should be approximately one full single-spaced page per week. This can be several entries or a one-page entry, as long as it totals one single-spaced page per working week. See the samples on D2L for previous student journals that represent “A” work.

- **Work week summary**: Describe your daily activities, interactions with others in your area, and tasks or assignments.
- **Areas for improvement/Learning outcomes**: Describe what went well during the week and opportunities for improvement, including resources or tools that you can develop and/or that the job can provide you to do better. Connect your workplace learning and performance to specific parts of your academic career, courses, and topics learned in the classroom.
- **Future application of work**: Describe how your workplace development may apply to your career’s future. You may be abstract, specific, reflective, or creative. See sample(s) posted on D2L as a guide to expectations of the work journal.
Research Topic
By the middle of the quarter, you should be thinking about your final paper topic. You will submit a one to two sentence statement of your intended topic. This is not binding and can be changed, but should encourage you to begin researching journal and/or book articles. The statement description should have sufficient detail to provide direction on your intended topic (e.g., you may not write “I will research IFRS.”)

Research Paper
You will complete a 12 to 15 page research paper on any accounting-related topic, including but not limited to a current or historical case study, theory or policy formation, financial reporting standards, auditing standards and/or taxation statutes. The paper may be of a global context or U.S. based. Note that your topic should be accounting related and not general business, economics, finance, or marketing.

The pages should be numbered, double-spaced, in 11 or 12 point font, and consist of written work only (this may include a reasonable amount of related charts/figures if applicable). You may not count the cover page or citation page toward the length requirement. Papers that do not meet the minimum length will be lowered one course letter grade per page. A paper of 10 pages long, for example, can earn a maximum of a C in the course.

The final research paper must be accounting in nature. It cannot be finance oriented except where it is related to the primary accounting topic you are researching. You can find topics through the library's electronic resources and journals. The library's website contains a listing of scholarly journals, articles, and research databases related to accounting. Visit http://library.depaul.edu > Journals & Articles > Find Articles by Subject.

Cite any sources using footnotes, endnotes, or parentheses with a citations page. When citing sources such as codifications, be brief. Do not paste entire sections of codification only to take up room on the page. The purpose of the paper is to allow you to explain and reflect on a research topic that interests you and your current or future area of professional application. When in doubt, always cite material. Any standard convention is fine; you can mimic the citations used in one of the journal articles you have read. There is no minimum requirement for outside sources; use your best judgment to construct a good research paper or analytical summary of the topic you have chosen. Wikipedia can be used as a reference point but it in itself does not constitute an academic or scholarly source.

Writing Center Resources
Visit http://condor.depaul.edu/writing/writers/writers_index.html for resources on research writing, grammar and mechanics, citation and style guides, and Writing Center services.

Academic Integrity
Please be aware that the final research paper will be verified using Turnitin.com, integrated through the D2L Dropbox, in order to ensure that the work is the your own creation and not in violation of the University's Academic Integrity Policy. Submission of work in this course constitutes a pledge that the work is original and consent to have the work submitted to verify that fact.

For the full Academic Integrity Policy, please visit the Undergraduate or Graduate Student Handbook at http://sr.depaul.edu/CourseCatalog/CurrentCourseCatalog.
At DePaul University, academic integrity and ethical standards of conduct are a fundamental commitment. These standards apply not only in the classroom, but also at a student’s job/internship site for the duration that the student is earning academic credit for work performed outside of the traditional classroom. It is the responsibility of every student to be familiar with the academic rules and the policies governing their behavior at a job/internship site.

**Behavioral Rules at a job/internship site**

1. Job/internship sites at which academic credit is concurrently being awarded for work performed are considered to be extensions of DePaul University’s classrooms. Students should behave in such a way as to facilitate a learning environment, be a credit to the University, and adhere to the Code of Student Responsibility, including the Academic Integrity Policy. Visit the University Undergraduate Handbook or Graduate Handbook for details: [http://sr.depaul.edu/CourseCatalog/CurrentCourseCatalog](http://sr.depaul.edu/CourseCatalog/CurrentCourseCatalog).

2. Failure to comply with the policies and guidelines outlined in the Student Handbook, may result in University administered disciplinary measures, including expulsion from the University.

3. All students are expected to obey local, state, and federal laws. Although the University does not interfere with regular legal processes, there may be circumstances, if local laws are violated, when the University may take official internal action, with the possibility of suspending or expelling a student from the University.

4. Students are expected to comply with all rules of the organizations or companies for which they work as interns, including rules pertaining to proper dress, hours of work, possession and use of alcohol or drugs, attendance/absences, etiquette, and personal telephone/Internet use. Violations of an internship site’s rules may result in expulsion from the internship, loss of program credit and tuition, and lowered or failing grades, depending upon the severity of the offense.

**Academic Rules**

1. Students are required to work a minimum of 200 hours during the quarter in which they are enrolled in ACC 393/690: Internship in Accountancy. Grades awarded in this course carry four quarter credit hours and fulfill the requirement of the Liberal Studies Program’s Experiential Learning Domain.

2. All students are expected to follow the written expectations of the class while not being physically on campus to turn in their assignments. A final grade may be lowered if any of the class meetings are missed.

3. All rules and regulations regarding cheating, plagiarism, destruction of the University’s academic resources, and academic misconduct, as outlined in DePaul’s “Code of Student Responsibility” (listed under Violations of Academic Integrity), also apply to ACC 393/690: Internship in Accountancy.
Student Rights

1. All companies and organizations are expected to follow Illinois Employment Laws, and students are encouraged to discuss with their faculty instructor any legal issues or problems they experience or observe. If a student perceives an employer is violating a law, feels his or her safety is in jeopardy, or is asked to take an action that he or she considers unethical, the student has the right to refuse to engage in the activity. The student should immediately report the incident to a department administrator or faculty instructor. The student will not lose the opportunity to complete the course.

2. As stated in the Student Handbook, “DePaul University is committed to providing and maintaining a healthy learning and working environment for all students…free of harassment, discrimination and/or assault behavior of any kind against any person or group of individuals based on race, gender, sexual orientation, age, national origin, religion, marital status or disability.” This commitment also applies at an organization or company while the student is earning academic credit. If a student is experiencing harassment, discrimination or assault, a report should be made immediately to a department administrator or faculty instructor. The student will not lose the opportunity to complete the course.