



Part-Time Internship Policy

An internship is traditionally thought of as a departure from one's studies for a period of time in a semester to gain practical work experience on a full-time employment basis. The perspective of the Accounting department at Texas A&M is that gaining professional knowledge, refining communication skills, and observation of Accounting/Finance roles in a professional environment to inform a student's career development are more important than the traditional definition of an internship. We believe significant knowledge can be gained from professional experiences which the students may encounter in parallel with their studies. This policy outlines how a student can receive course credit for an internship on a part-time employment basis.

Students can earn course credit for an internship completed through either ACCT 484 or ACCT 684. The student is responsible for being aware of any tuition and financial aid impacts of enrolling in an internship course. These courses do count toward CPA-eligible Accounting coursework (no more than three credit hours).

REQUIREMENTS OF THE POSITION

The Texas State Board of Public Accountancy defines an internship as "accounting knowledge gained in the internship is equal to or greater than the knowledge gained in a traditional accounting classroom setting."

The substance of the work completed is more important than the job title. We encourage employers to consider giving the student assignments which would be expected to be completed by an entry-level Accounting/Finance employee in their department. For example (depending on the nature of the position): preparation/review of reports of financial information, recording journal entries or other financially-impacting transactions, tax return preparation, etc. Administrative tasks such as filing, data entry, transcription, and answering phones may be part of the position but should not be the majority of the time spent over the course of the employment.

The position can be paid or unpaid. The position could be for a defined period of time (e.g. only the semester) or more traditional "at will" employment with good faith of both the employer and student that it will be retained for the length of the semester.

PROCESS

- 1) The student receives a verbal or written employment offer from a local employer for a role which involves Accounting/Finance responsibilities which meet the *Requirements Of The Position* outlined above.
- 2) The student has the employer (can be the supervisor of the position or the human resources/recruiting contact) complete the *Part Time Internship Information Form*.
- 3) The student submits the completed form to the BBA Academic Advisor by email at any time but no later than **5 PM of the second day of class of the term**, confirming their desire to obtain course credit for their internship.
- 4) After review and approval of the *Part Time Internship Information Form*, the BBA Academic Advisor will create the internship course with the number of credit hours agreed upon (if necessary) and add the student to the course by the Add/Drop Week deadline.



- 5) The student should proceed with completing any required assignments for the internship course as communicated through eCampus. These should be treated as “homework” in another course and be completed outside of working hours. Like any course, failure to complete required items on the syllabus in the course may impact their grade in the course.
- 6) A deadline during the semester will require the student to have their employer complete the *Employment Verification Form*, stating that they are continued to be employed and will likely be employed through the rest of the semester. Students who are not able to provide this verification should q-drop the course before this deadline; otherwise, they will receive a “U” or “Unsatisfactory” for the course at the end of the semester.
- 7) Finally, an evaluation of the student’s performance should be completed by either the student’s HR representative or supervisor by the last date of class (see schedule above). This can be in the preferred format for the employer, or an evaluation form can be provided by the BBA Academic Advisor upon request. The evaluation form can be submitted by the employer to the BBA Academic Advisor by email or turned into eCampus by the student.

IMPORTANT REMINDERS:

- In no circumstances will students gain course credit if the deadline described in #3 above is not met. If the student misses that deadline, the department suggests that they try to maintain the part-time position for the current semester, and seek to obtain credit for their continued work in a future semester.
- In no cases will retroactive application of hours worked be applied to the current semester. For example, if a student begins employment/starts working in summer 2019 but does not enroll in the internship course until fall 2019: only hours worked in the fall 2019 semester count towards the part time internship course requirement. The summer hours worked would not.
- Forms or assignments which are submitted with knowingly false information by the student will be submitted to the Honor Council Office with a request by the faculty member for the most aggressive sanction available.

ACADEMIC CALENDAR

Summer 2019	
Date	Event
May 28 th	First day of semester
May 31 st	End of add/drop week
July 23 rd	Q-Drop deadline
August 5 th	Last day of class

Fall 2019	
Date	Event
August 26 th	First day of Semester
September 2 nd	End of add/drop week
November 15 th	Q-Drop deadline
December 4 th	Last day of class

FORMS

Forms described above will be available for download and printing at the following link:

tx.ag/ACCTinterns

BBA ACADEMIC ADVISOR

Contact information for this individual with questions about the process can be found at

<https://mays.tamu.edu/department-of-accounting/advising/>



CALCULATION OF CREDIT HOURS

The number of credit hours awarded to the amount of hours worked should be approximately 1 credit hour to 100 hours worked. Consider the below guidelines when determining the number of credit hours. This decision should be made in good faith with the employer and the student discussing expectations of the position at the start of the semester. We suggest employer and student think of the hours in terms of an average over the course of the semester. In some weeks, the actual hours worked may be more or less than these guidelines.

Fall/Spring semester

# weeks of the semester	Average hours worked per week	Credit hours awarded
15	10 or less	1
15	10-20 hours	2
15	20 hours or more	3

Summer term (one term is 5 weeks)

# weeks of the semester	Average hours worked per week	Credit hours awarded
5 (one term only)	20	1
5 (one term only)	40 (full-time)	2
10 (both summer terms)	10	1
10 (both summer terms)	20	2
10 (both summer terms)	30	3