Department of Accounting  
Internship Policy – ACCT 490: Internship in Accounting

**Nature of Work:** Academic credit will be available for a significant learning experience in the practical application of academic curriculum *beyond* that contained in normal undergraduate coursework. Credit will not be available for routine work, such as bookkeeping. Internship credit will not be available for VITA.

**Prerequisites:** To be eligible for an internship for credit, a student must:

- Have been accepted as a CBE major
- Have at least Junior standing,
- Have completed Accounting 341,
- Have an overall GPA of 2.75 in 300- and 400-level accounting courses completed, and
- Be registered at Western.

**Credit Allowed:** 1-2 credits – Repeatable to a maximum of 4 credits. Repeat proposals must apply to a unique work-related experience (not the same work or same type of work). Students may *not* receive retroactive internship credit for work done in the past.

**Internship Length:** One quarter, with a minimum of 40 hours of *qualifying* work for each credit. (Maximum two credits per quarter. The Internship Coordinator’s decision on number of credits is final.)

**Grading:** S/U. Note that internship credit will *not* replace a requirement or elective in the accounting program – no exceptions. It is the student’s responsibility to make sure that all steps described below are completed. Inability to complete all steps may result in an unsatisfactory grade.

**Steps Required to Receive Credit:**

1. Identify an employer or sponsor for the internship.
2. Write a one-page proposal (typed, single-spaced) that includes a description of the nature of the work, its value to the accounting degree program, and a request for the number of credits (1-2).
3. Attach a one-page memo from the employer on employer letterhead that summarizes the work responsibilities of the student, including time to be spent for qualifying work.
4. Fill out the Internship Agreement form provided by the department.
5. Submit all documentation to the Internship Coordinator no later than the deadline. Refer to specific deadlines for each quarter set by the department.
6. Register for Accounting 490 during the pre-registration period for the quarter in which the internship takes place.
7. Submit a one-page summary of the experience gained at the end of the internship period and attach the employer’s assessment of performance. Refer to specific deadlines for each quarter set by the department.

**Employer’s Responsibility:** A one-page memo on employer letterhead summarizing the work responsibilities and time commitment of the student must be provided with the student’s proposal. The employer also must sign the Internship Agreement, once approval has been granted by the Internship Coordinator. In addition, the employer must provide an assessment of the student’s performance at the end of the internship quarter, including information on the quality of work and that the student’s responsibilities according to the original application have been accomplished. Refer to specific deadlines for each quarter set by the department and provided in the Internship Agreement signed by the parties.

**Approval Process:** The proposal must be approved by the Internship Coordinator prior to the start of the work-related experience, and prior to the quarter in which the work will be done. See deadlines set by the department. A contract (Internship Agreement) between the student, employer, and Internship Coordinator will be completed upon approval of the proposal.
Internship Agreement
Western Washington University
Department of Accounting

Student: _______________________________        WWU ID#: __________________

Local Address: ____________________________________________________________

Email: _______________________________        Telephone: ______________________

Organization Name: ________________________________________________________

Address: __________________________________________________________________

Internship Supervisor: ______________________________________________________

Title: _______________________________        Telephone: ______________________

Email: __________________________________        Fax: __________________________

The organization agrees to accept as a student intern for (Quarter/Year): ____________

Work Schedule:
Start Date: ____________        End Date: ________________        Hours/Week: ______

Job Description and Learning Objectives (please describe briefly):

Internship Coordinator (Western): Audrey Taylor        Email: Audrey.Taylor@wwu.edu        Phone: 360-650-3202

Number of credit hours: 1 Credit ☐ 2 Credits ☐ Due Date Final Summary and Assessment: ____________

_________________________________________ ___________________________
Signature: Student Intern            Date

_________________________________________ ___________________________
Signature: Organization Supervisor            Date

_________________________________________ ___________________________
Signature: Internship Coordinator            Date

Required attachments: Student’s proposal and employer’s memo on work responsibilities