

UNIVERSITY OF HOUSTON - CLEAR LAKE
COLLEGE OF BUSINESS
Requirements for the Accounting Internship Program

The Accounting internship program prepares accounting students for careers in accounting by integrating academic study and work experience. The Accounting internship program will enhance student knowledge through experience gained from performance of work assignments and development of professional skills in a work setting.

Eligibility Requirements

Students are eligible to enter the UHCL Accounting internship program upon meeting the following requirements:

1. Acceptance into an Accounting degree program in the College of Business or have completed an undergraduate degree.
2. Completion of a signed and approved candidate plan of study.
3. **UNDERGRADUATE AND POST-BACCALUAREATE** students are eligible to apply for the Accounting internship program after satisfying the following (in addition to requirements 1 and 2):
 - a. completion of **all** lower level requirements;
 - b. completion of 12 semester hours of upper-level accounting coursework;
 - c. completion of 9 semester hours at UHCL; and
 - d. cumulative GPA of 2.0 or above.
4. **GRADUATE ACCOUNTING** students are eligible to apply for the Accounting internship program after satisfying the following (in additional to requirements 1 and 2):
 - a. completion of **all** foundation courses or equivalents;
 - b. completion of 12 semester hours of upper-level undergraduate or graduate accounting coursework;
 - c. completion of 9 semester hours at UHCL; and
 - d. cumulative graduate GPA of 3.0 or above.
5. **INTERNATIONAL STUDENTS** have additional eligibility requirements, including Curricular Practical Training (CPT) authorization. They should consult the following link for these additional requirements: <https://www.uhcl.edu/academics/advising/international/f-1-employment/curricular-practical-training>
6. An undergraduate or post-baccalaureate student who meets the above requirements can enroll in the ACCT 4379 Internship in Accounting course **one** time. A graduate student who meets the above requirements can enroll in the ACCT 6739 Internship in Accounting course **one** time.

When to Start

Students who are interested in an internship should start looking as soon as they meet the eligibility requirements specified previously.

To Find an Internship Position

1. Enter your resume and data into the Career Services Jobs4Hawks database.
2. (International Students Only) Provide a copy of your I-20 with CPT authorization to the Career Services office.
3. If you have not secured an internship position prior to the start of the semester, you may enroll in an alternate course under the assumption you will not do an internship. Once you have a position, you can enroll in the appropriate internship course. You can drop the alternate course without penalty. Please confirm the refund schedule with the Student Business Services office prior to dropping the alternate course.
4. Once the student has secured an internship, the student must provide a copy of the employer's offer letter to the Career Services office.

	Once You Have Found an Internship Position
1.	The employing firm provides a signed Affiliation Agreement - signed by:
	a. Company representative;
	b. Internship Coordinator/instructor (Michael Lacina – Bayou 3237, Rm 4);
	c. Faculty Chair (Michael Lacina – Bayou 3237, Rm 4); and
	d. Dean or Associate Dean (Bayou 2211).
2.	The employing firm must provide a signed Description of Internship Objectives . (Copy to instructor/Internship Coordinator at the beginning of the internship). A job offer letter describing what you will do as an intern will be sufficient.
3.	The student must fill out and sign the Addendum to Affiliation Agreement .
4.	The student must sign the Academic Credit Agreement , where the student states that to receive academic credit for the internship, he/she must provide the instructor/Internship Coordinator with the required documentation.
5.	The student will be enrolled in an Accounting Internship course (ACCT 4379 for undergraduates / ACCT 6739 for graduates).
	a. E-services cannot be used to enroll in an internship course.
	b. A completed (Undergraduate or Graduate) Internship Enrollment form must be submitted to the Office of Academic Advising (Bayou 2111) for the enrollment in the Accounting Internship course to be processed. It must be signed by: i. Internship Coordinator/instructor (Michael Lacina – Bayou 3237, Rm 4) ii. Dean or Associate Dean (Bayou 2211)
	c. Students must be hired and enrolled by the last day of late registration for the applicable semester or 8-week session (whichever is applicable); otherwise, they will not be able to enroll in the internship class that semester or session.
	d. Internship terms may occur in Fall, Spring, or Summer semesters, as well as 8 week sessions within semesters. For U.S. students, actual work terms may overlap the scheduled academic semesters/sessions. For international students, the start date and the end date must be within the official dates of the semester/session.
6.	Note: Once you commit to an internship with an organization, you are expected to honor that commitment. In other words, you should not de-commit, which is unethical (unless, of course, an extreme event happens that prevents you from performing the internship).

During the Internship

1. The student must keep a daily **DIARY** comprising a chronological list of all work experience gained in the internship. Writing or typing a few sentences of what you did each day is sufficient.
2. You are required to work at least 144 hours as an intern. This is a MINIMUM requirement.
3. For U.S. students, actual internship work periods may overlap academic semesters/sessions. For international students, the start date and the end date must fall within the official dates of the semester/session.

Completion of the Internship

1. The employing firm must:
 - a. Complete an **Employer's Evaluation of Accounting Intern Student** (copies to student and to instructor/Internship Coordinator) **AND**
 - b. provide a letter describing the duties performed and the nature of the supervision to the student. (copies to student and instructor/Internship Coordinator).
 - i. The employer's letter seems to be the most difficult of the requirements.
 - ii. The letter does not have to be detailed or long - one or two paragraphs will suffice.
 - iii. The employer generally speaks of the work done by the intern (e.g., tax return preparation) and the training and supervision received by the intern.
2. The student must complete a **Student Evaluation of Accounting Intern Experience** (copy to instructor/Internship Coordinator).

Note: Some firms have their own employer and/or student evaluation forms. If not, the employer evaluation of the student can be found at the following link: <https://www.uhcl.edu/career-development/documents/co-op-employer-evaluation-of-student.pdf> and the student evaluation of the intern experience can be found at the following link: <https://www.uhcl.edu/career-development/documents/co-op-seval.pdf>. These evaluation forms are labelled as co-op forms even though they also apply to internships.
3. The student must submit the daily **Diary** discussed previously (copy to instructor/Internship Coordinator).
4. The student must submit a **Term Paper** to the instructor/Internship Coordinator demonstrating the knowledge gained in the internship. The term paper should focus on the tasks performed during the internship, the relationship of the tasks learned to the student's academic coursework, and the knowledge (accounting and business-related) gained during the internship. The report should be 8 to 12 pages in length, double-spaced, and with reasonable margins (such as one inch). Given that the internship term paper is based on the student's individual experiences, it is not compatible with the use of AI.
5. For acceptance as partial fulfillment of the educational requirements by the Texas State Board of Public Accountancy (TSBPA), the student and Internship Coordinator **MUST** provide copies of all documentation if requested by the board. (Texas State Board of Public Accountancy, Rules for the Accounting Profession).

Other Important Information

1. The Texas State Board of Public Accountancy (TSBPA) will accept up to 6 credit hours of accounting/business internship for the CPA examination. These credit hours count toward the total hours for the CPA exam as well as the business hours, but **not** the accounting hours.
2. A student's current job cannot be used for the internship.
3. The accounting knowledge gained in the internship is expected to be equal to or greater than the knowledge gained in a traditional accounting classroom setting.
4. The employing firm must provide sufficient training, sufficient supervision, challenging work assignments in line with the student's coursework, and performance feedback throughout the internship.
5. For additional information from the TSBPA on internships, see [TSBPA - Examination - Education - Academic Internships \(texas.gov\)](https://www.tsbpa.org/education-academic-internships).

Required Documentation

To summarize previously discussed requirements, the student must provide the instructor/Internship Coordinator with the following documentation to be eligible to receive credit for the course (for more detail, see the previous instructions):

1. Description of internship objectives.
2. Diary comprising a chronological list of all work experience gained in the internship.
3. Employer's evaluation of accounting intern.
4. Employer's letter describing the duties performed by the intern and the nature of the supervision received by the student.
5. Student's evaluation of the internship
6. Term-Paper demonstrating the knowledge gained from the internship

Copies of the above 6 documents are required to be eligible for academic credit for the course and for the credit hours to count toward fulfillment of the educational requirements for the Texas CPA exam. The above items may be submitted in-person or by email to the instructor/Internship coordinator.

Due Dates

For **U.S. students**, there are no specific due dates as internship periods can overlap academic semesters/sessions. If the above items are not received by the instructor/Internship Coordinator by the official closing of the semester or two business days before the day grades are due for the 8-week session (whichever is applicable), the student will receive a grade of "I" (Incomplete). The student will have until the end of the next long semester to complete the internship.

For **international students**, the start date and the end date must fall within the official dates of the semester/session. Therefore, the due date for international students is the official closing of the semester or two business days before the day grades are due for the 8-week session, whichever is applicable.