Northern Kentucky University
Haile/US Bank College of Business
Department of Accounting and Business Law
ACC 396 Accounting Internship Spring 2021

Instructor: Bob Russ
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Office Hours: by appointment
Work Number: (859) 572-7547

**Course/Catalogue Description:** Experiential learning related to accounting and coordinated with the employer in conjunction with a member of the accounting faculty.

**Prerequisites:** ACC 200 and ACC 201 with grades of C or better.

**Vision and Mission of the Haile/US Bank College of Business:** May be accessed at http://cob.nku.edu/about/missionvision.php

**Course Objective:** To help students examine career objectives and gain accounting experience while they explore the professional environment.

**Student Learning Objectives:** A supervised learning and work experience that enhances traditional accounting courses. Specifically:
1. Students will learn relevant and practical accounting procedures by completing personal objectives set at the beginning of the semester.
2. Students will learn to apply accounting principles, concepts and procedures by completing their specific objectives at the beginning of the semester.
3. By working in a professional environment, students will make networking contacts in professional accounting within the business community.
4. Oral and written communication skills will be applied and practiced in a professional environment as well as in written course assignments.
5. Students will learn to interact appropriately with co-workers and other business professionals based upon feedback from experienced accountants at work.
6. By completing assignments on the job with professional oversight, students will practice and improve critical thinking skills.

**Required Materials:** There is no required text for this course. Students, however, must have an email address and Internet access. (Both may be obtained through NKU at no cost to NKU students.) Students must also use online resources and Micro-Soft software products to complete assignments. All questions, problems, etc. relating to course site access or other technical issues must be directed to the ITS Help Desk (859) 572-6911.

**Students are held responsible for checking the course Canvas site regularly for updates and announcements as well as making sure their e-mail address is correctly listed in Canvas. The instructor will contact students via email through Canvas.**
Student Responsibilities:
1. Students are required to maintain contact with the instructor. If you have questions or concerns, students may contact the instructor during office hours or via e-mail.
2. Students must complete all of the requirements listed in the grading portion of this syllabus.
3. Students are expected to complete the requirements as listed in this syllabus without daily or weekly follow-up by the instructor. If a problem arises, the student should contact the instructor as soon as possible.
4. Students must notify the instructor of any personal circumstances that may require special consideration in meeting course requirements or adhering to course policies.
5. If your employer terminates your internship for any reason, you must notify your instructor within 24 hours of termination. Failure to do so may result in a grade of “F” for the course.

Course Assignments: This course is graded pass/fail. Please note that students are evaluated by their work supervisor as well as the instructor. The final grade will be assigned by the instructor. Satisfactory completion and timely submission of the following items are required in order to receive a grade of “P” or pass. You must complete ALL of the following in order to pass this course.

- Final Paper/Project: Due on or before April 20 (upload to Canvas)(details on canvas)
- Actual Hours Worked Report: Due on or before April 27 (Including proper signatures) submitted via email (form on canvas)
- Final Evaluations/Appraisals: (completed by both the student and his/her employer) Evaluation will be emailed directly from the university.

Course Grading: Grades for individual items are available online throughout the semester via the Canvas site in the Assignments tab. Any student who does not submit all documents per syllabus requirements will automatically be assigned a grade of “F” for the course. (This means each student must submit ALL documents in order to receive a passing grade.) Each document must be correctly and fully completed on or before the date assigned in the course syllabus in order to achieve a passing grade.

Final Exam Information: The final exam for this course is the Final Paper/Project mentioned in the Course Assignments above. No in-class exam will be given.

On-The-Job Performance Evaluations or Appraisals: Students and employers are required to complete a final evaluation or appraisal. These appraisals or evaluations will impact your final grade. If a student receives an unsatisfactory evaluation from his or her supervisor, he/she may fail the course.

Student Evaluation of Instructor and Course: Northern Kentucky University takes Instructor and Course Evaluations very seriously as an important means of gathering information for the enhancement of learning opportunities for its students. It is an important responsibility of NKU students as citizens of the University to participate in the instructor and course evaluation process. During the two weeks* prior to the end of each semester classes, you will be asked to reflect upon what you have learned in this course, the extent to which you have invested the necessary effort to maximize your learning, and the role your instructor has played in the learning process. It is very important that you complete the online evaluations with thoughtfully written comments.

Student evaluations of courses and instructors are regarded as strictly confidential. They are not available to the instructor until after final grades are submitted, and extensive precautions are taken to prevent your comments from being identified as coming from you. Students who complete an
evaluation for a particular course (or opt out of doing so in the evaluation) will be rewarded for their participation by having access to their course grade as soon as that grade is submitted by the instructor. On the other hand, any student who does not complete the course evaluation (or opt out of doing so in the evaluation) should expect to incur a two week delay in access to his or her course grade beyond the university’s official date for grade availability. To complete online evaluations go to http://eval.nku.edu. Click on “student login” and use the same USERNAME and PASSWORD as used on campus. In addition, you should be aware of:

Evaluations can affect changes in courses. Evaluations without comments are less valuable and less credible than those filled out thoughtfully. Comments that are expressed well are more effective than those that are not.

Positive feedback is just as important as criticism. Moreover, negative evaluations without any explanation and specifics are not especially useful.

Once grades are submitted, all evaluations are read not only by the instructor, but also by the instructor’s department chairperson.

Evaluations not only provide feedback to your instructor, but also provide information to the department chair for use in performance evaluations. This information affects reappointments, promotions, salaries, and teaching assignments.

Course Policies:

Enrollment: Students may self-enroll on myNKU. Students must first complete the online application and have the application approved by the instructor/faculty coordinator for ACC 396. Once the application has been approved, it will be forwarded to the Center for Student Success. Mr. Hayden Skinner-Fine, Academic Coordinator, will issue a permit to enroll to the student. The student must then go to myNKU and formally register for the course. Mr. Skinner Fine may be contacted at: BC 206, (859) 572-7902, skinnerfih1@nku.edu.

Submission of Assignments:
1. Students must submit on Canvas a Weekly Work Schedule, a final paper/project, and an Actual Hours Worked Report. Details for each of these assignments may be found in the Assignments tab of Canvas. Due dates for each item are also posted in the Assignments tab of Canvas.
2. Students are also required to complete an online evaluation and have their supervisor complete an online appraisal at midterm and at the end of the semester. Please contact Ms. Amanda Meeker, Associate Director, Career Services, Northern Kentucky University, for details on these assessments. Your instructor cannot provide you with any information with respect to these assessment devices.
3. Any student who does not submit all documents per syllabus requirements will automatically be assigned a grade of “F” for the course. (This means each student must submit all documents in order to receive a passing grade.) Each document must be correctly and fully completed on or before the date assigned in the course syllabus in order to achieve a passing grade.

Attendance and Participation: This course is an independent study under the direction of the Department of Accounting and Business Law. There is no need to meet with the Accounting Faculty Instructor unless you have questions. In fact, most students tend to ask questions using email simply because they are busy working and going to classes and do not have a lot of time available for on campus meetings.

Classroom Behavior Policies: While no formal class meetings are required for this course, students are expected to check Canvas and their NKU email accounts daily for unexpected changes or additional
information on assignments. Personal contacts with the instructor (via email or phone calls) should be on a professional level.

**Student Honor Code:** This Student Honor Code [the "Honor Code"] is a commitment by students of Northern Kentucky University, through their matriculation or continued enrollment at the University, to adhere to the highest degree of ethical integrity in academic conduct. It is a commitment individually and collectively that the students of Northern Kentucky University will not lie, cheat, or plagiarize to gain an academic advantage over fellow students or avoid academic requirements. The purpose of the Honor Code is to establish standards of academic conduct for students at Northern Kentucky University and to provide a procedure that offers basic assurances of fundamental fairness to any person accused of violations of these rules. Each Northern Kentucky University student is bound by the provisions of the Honor Code and is presumed to be familiar with all of its provisions. Students also should aspire to conduct themselves in a manner that is consistent with the highest degree of ethical integrity in all matters, whether covered in the Honor Code or not. The success of this commitment begins in the diligence with which students uphold the letter and the spirit of the Honor Code. Students may view the complete honor code at http://deanofstudents.nku.edu/policies/student-rights.html#policies.

**Accommodations Due to Disability:** The University is committed to making reasonable efforts to assist individuals with disabilities in their efforts to avail themselves of services and programs offered by the University. To this end, Northern Kentucky University will provide reasonable accommodations for persons with documented qualifying disabilities. If you have a disability and feel you need accommodations in this course, you must present a letter to me from the Disability Programs and Services Office (SU 303), indicating the existence of a disability and the suggested accommodations. More information can be found at http://disability.nku.edu.

**Credit Hour Policy Statement:** In accordance with federal policy, NKU defines a credit hour as the amount of work represented in the achievement of student learning outcomes (verified by evidence of student achievement) that reasonably approximates one hour (50 minutes) of classroom instruction and a minimum of two hours of out-of-class student work. For every course credit hour, a typical student should expect to spend at least three hours per week of concentrated attention on course-related work including, but not limited to, class meeting time, reading, reviewing, organizing notes, studying and completing assignments. At least an equivalent amount of time is expected for other academic activities such as online courses, laboratory work, internships, practica, studio work and other academic work leading to the award of credit hours. Estimates of the time required for a typical student to complete course expectations are as follows:

**For those seeking 1 hour of academic credit Estimated Time**
Weekly Work Schedule (at the beginning of the semester) 1 hour
Expected hours worked on job site – minimum 100 hours

**For those seeking 2 hours of academic credit Estimated Time**
Weekly Work Schedule (at the beginning of the semester) 1 hour
Expected hours worked on job site, minimum 200 hours

**Other Information:**
1. Details on the final paper/project may be found on Canvas in the Assignments tab. The paper/project must be submitted in the Assignments tab of Canvas. Please see the Assignments tab of Canvas for specific instructions.
2. The Actual Hours Worked Report is due the last week of the semester. The form is available in the Assignments tab of Canvas. The report must be submitted in the Assignments tab of Canvas and must bear the student and supervisor signatures before submitting the document. (This means you may need to scan the document after signatures are obtained.)

3. It is your responsibility to provide your supervisor with the appraisal form and to make sure your supervisor is aware of the due date for the appraisal. If you have multiple supervisors, all supervisors should meet and complete the appraisal form as a unit and one form only should be submitted online by your most recent supervisor. Please note that a student may fail the course if the evaluations/appraisals from their employer reflect an unsatisfactory rating. The employer and student self-evaluations will be made available to students and employers by Ms. Amanda Meeker, Associate Director, Career Services, UC 225, (859)572-1543, or meekera1@nku.edu. Ms. Meeker usually sends an email with the direct link to the online appraisals/evaluations to each student and employer about 1-2 weeks before the end of the semester. If you do not receive an email, please be sure to contact Ms. Meeker in Career Services. The final appraisals/evaluations are due on or before finals week. If these documents are not submitted, the student may fail the course.

4. **Special Note:** Students are responsible for arranging a work schedule with the employment supervisor. Depending upon employer needs, students may be asked to work more or fewer hours than expected in any given week. **One or more unapproved absences may lead to the termination of your internship and a grade of “F” in the course.** A brief summary of the normal work hours for internship credit in any one semester follows:

5. **Participation and Attendance:** This course is an independent study under the direction of the Department of Accounting and Business Law. There is no need to meet with the Accounting Faculty Instructor unless you have questions. In fact, most students tend to ask questions using email simply because they are busy working and going to classes and do not have a lot of time available for meetings.

6. **Instructor On-Site Visit:** The instructor has the option of visiting the internship site during the semester. You are not required to be in attendance at this meeting. The purpose of the visit is to establish a working relationship with employers in the area so that we might gain useful information to help NKU students develop the appropriate knowledge for full time employment. It is not a performance appraisal. Your presence or absence is something you should discuss with your supervisor prior to the actual meeting. As a general rule, the work supervisor makes the final decision regarding your attendance. This requirement is not your responsibility, but it is important that you know a visit may be made.

**Student rights and responsibilities:** The maintenance of academic standards and integrity includes the obligation not to cheat or plagiarize. A student who uses a dishonest or deceitful means to obtain a grade is guilty of cheating; a student who submits another’s work as one’s own without adequate attribution is guilty of plagiarism. Identical work will earn a grade of zero. **Students are fully responsible for learning the content of this course. Forgetting to check Canvas does not release you from this responsibility.**

Please see the NKU Code of Student Rights and Responsibilities at [http://www.nku.edu/currentstudents/policies/codeconduct.php](http://www.nku.edu/currentstudents/policies/codeconduct.php)

Please note that your instructor takes academic integrity very seriously and will provide written reports to the Dean of Students describing any infractions and the resulting penalties.
Syllabus Changes: Dates and assignments documented in this syllabus are subject to change at the discretion of the instructor. Every effort will be made to provide any changes to the class in writing. Notifications on Canvas, however, will constitute sufficient notice.