

# Undergraduate Requirements: Accounting Internship Early Recruitment – International Student Guidelines

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## Student Eligibility

- ✓ Completion of or enrollment in ACCO 3001 during the semester of Accounting Internship Early Recruitment (AIER) Program interviews.
- ✓ Attendance at a mandatory AIER Program kick-off meeting, which is typically held in January.
- ✓ Completion of 90 Credits and Senior Standing by the start date of the internship.
- ✓ Completion the following courses by the start of the internship:
  - ACCO 4000 Accounting Communications
  - ACCO 4010 Individual Income Tax
  - ACCO 4020 Advanced Accounting
  - ACCO 4050 Accounting Information Systems

## Position Eligibility

- ✓ All internships posted through the AIER Program are eligible for ACCO internship credit.
- ✓ Employment is Full Time (approximately 400 hours), No classes are taken concurrently.

## AIER Program Process

- ✓ January: Attend the AIER Program Kick-Off Meeting.
- ✓ February-March: Apply to Handshake pre-select interview schedules.
- ✓ April: Sign-up for accepted pre-select schedules. Submit resumes to open schedules. On-campus interviews for AIER Program internships. Following interviews, students submit a ranking form with internship preferences.
- ✓ Late April / Early May: Learn about match outcomes.

## Internship Requirements: Work Hours & Assignments

### During and Following Completion of Field Work

- ✓ Complete online internship reporting form: <https://tinyurl.com/y8eubyyq>
- ✓ Submit biweekly timesheets of activity during field work.
- ✓ Upload employer-provided performance appraisal to D2L.
- ✓ Register for ACCO 4986 in fall semester.
- ✓ Complete 10 page paper answering specific internship questions.
- ✓ Partner research and oral presentation on assigned topic.

## Earning Academic Credit

- ✓ Attend the mandatory AIER Program kick-off meeting, typically held in January.
- ✓ Register for a 0-credit ACCO 3986 or 3987 course during the semester when you are interning and complete an internship survey. A survey link will be shared with the permission number e-mail.
  - **Spring Interns:** The ACCO 3987 course will label a student as “enrolled full time” within University records. During the semester in which you are enrolled in ACCO 3987, you will not be charged tuition and will not pay student services fees. As a result, you will not have access to the Student Medical Clinic, gym or the UPASS program.
  - **Summer Interns:** The 3986 course is a 0-credit course, so you will not be charged tuition.
- ✓ **Final Semester Interns:** If you are completing the AIER program internship as your last undergraduate course at MU, you will need to co-enroll in ACCO 3986 and ACCO 4986 and complete internship assignments.
- ✓ **Incoming MSA Students:** If you will complete all undergraduate credits at MU prior to your internship semester AND if you are accepted into the MU MSA program, you may use the internship credit as MSA elective credit. If you plan to enter the MU MSA program, please review the “MSA Considerations” section below carefully.

## Off-Campus Work Authorization

Completion of curricular practical training (CPT) paperwork should accompany your ACCO 3986 or 3987 enrollment. This paperwork must be completed prior to your first day of work. For successful completion of the internship, you will be awarded 3 ACCO elective credits through enrolling in ACCO 4986 during the fall semester following your internship. ACCO 4986 will count toward your credit load. Permission numbers will be distributed prior to the fall semester.

## MSA Considerations

If you are considering the MU MSA program, please remember that to be eligible for CPT or optional practical training (OPT), students must be enrolled full-time in the MU undergraduate **OR** graduate accounting program for two full-time semesters (fall + spring or spring + fall). ***If you will enter the MU MSA program one semester prior to your internship, you will not have been enrolled in the MSA program for two semesters and will not be eligible for CPT or OPT.*** As you consider how you will complete 150 credit hours or when you will begin a MU MSA program, please keep this two semester enrollment eligibility rule in mind.

Please also consider how the timing of an internship within a MSA program could impact your OPT eligibility (1) should you earn a full-time offer and (2) based on different firms' full-time start dates. While there is not a guarantee that an internship employer will offer a full-time position, students certainly want to be prepared and eligible to work if offer is extended. Most firms offer full-time start dates in summer or early fall. Some firms offer start dates in January. A student who completes his/her accounting undergraduate degree at MU typically needs two full-time semesters to complete the MU MSA program. If the student completes the fall + spring (or spring + fall) semesters required for CPT or OPT eligibility, followed by an internship, (1) the student may have fulfilled MSA requirements or (2) there may be only one semester of coursework needed to complete the MSA requirements following the internship. Please consider different program completion timing would align with different firms' full-time start dates and the OPT eligibility rule that students may not accrue more than 90 days of unemployment following the program completion date.

***Suggestion for international MU accounting undergraduates:*** If you are considering the MU MSA, completing the accounting internship in the final semester or two of your undergraduate coursework (and even as your last undergraduate course) may offer the most CPT/OPT eligibility and flexibility related to MSA completion date and possible full-time employment start dates. Please remember to discuss your specific plans with OIE staff.

### **Planning for 150 Credits**

As you plan to complete 150 credit hours and consider your preferred program as well as internship and graduation timelines, please consider the two semester CPT guideline and the guideline related to the maximum days of unemployment within OPT. After considering course planning with your accounting advisor, international accounting students are **strongly encouraged to also meet Office of International Education staff to confirm plans, timelines, OPT/CPT eligibility and eligibility for an undergraduate program completion extension** (if completing 150 credit hours through undergraduate coursework is desired).

Internship Director: Mr. Michael Browne • [Michael.Browne@marquette.edu](mailto:Michael.Browne@marquette.edu) • (414) 288-3729