Undergraduate Internship Requirements: Accounting Internship Early Recruitment (AIER) Program

Student Eligibility
✓ Completion of or enrollment in ACCO 3001 during the semester of AIER interviews.
✓ Completion of 90 credits and senior standing by the start date of the internship.
✓ Completion of the following courses by the start of the internship:
  o ACCO 4000 Accounting Communications
  o ACCO 4010 Individual Income Tax
  o ACCO 4020 Advanced Accounting
  o ACCO 4050 Accounting Information Systems

Position Eligibility
✓ All internships posted through the AIER Program are eligible for ACCO internship credit.
✓ Responsibilities are similar to those of a first-year accountant.

AIER Program Process: 2021
✓ Late January / early February: Attend the AIER Program Kick-Off Meeting (will be offered virtually, date TBD).
✓ February: Apply to Handshake pre-select interview schedules – applications due Feb. 22.
✓ Late February: Sign-up for accepted pre-select schedules. Submit resumes to open schedules.
✓ March: Virtual interviews for AIER Program internships. Following interviews, students submit a ranking form with internship preferences.
✓ Late March: Learn about internship outcomes.

Internship Requirements: Work Hours & Assignments
✓ Training and work hours for winter internships often begin in early January. Summer internships often begin in June.
✓ Submit monthly timesheets of activity during field work (500 hours in spring semester, 400 hours in summer).
✓ Upload employer-provided performance appraisal to D2L.
✓ Complete a paper answering specific internship questions.

Earning Academic Credit
✓ Spring Semester Interns: Spring semester internships will earn 6 credits. 3 credits will be available as upper-level ACCO credit. 3 credits will be available that will not fulfill a graduation requirement but will count toward total credits earned (for CPA eligibility).
✓ Summer Interns will have the opportunity to earn 3 upper-level ACCO credits.
✓ Students entering MU in fall 2020 or later: ACCO credit earned through internships will count as an upper-level business elective – and not as an ACCO elective – for students who begin their studies in fall 2020 or later.

Course Registration
✓ 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 email.
  o Spring Semester 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.
  o Summer Interns: The 3986 course is a 0-credit course, so you will not be charged tuition.
  o International Students: 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.
  o For successful completion of the internship, you will be awarded 3 ACCO elective credits through enrolling in ACCO 4986 during the fall semester. ACCO 4986 will count toward your credit load. Permission numbers will be distributed prior to the fall semester.
✓ 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/MSAA Students: If you will complete all undergraduate credits at MU prior to your internship semester AND if you are accepted into the MU MSA / MSAA program, you may use the internship credit as your first MSA or MSAA course and toward MSA or MSAA elective credit.

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